



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

**FINANCE COMMITTEE SPECIAL MEETING
AGENDA**

WEDNESDAY, MARCH 30, 2023 - 6:00 PM

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

BOARD OF DIRECTORS

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

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

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

I. CALL TO ORDER

II. PUBLIC PARTICIPATION

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

III. DISCUSSION ITEMS

1. Updates to the Finance Committee
2. Purchase Order Report - February 2023.
3. Monthly Revenue & Expenditures Report - February 2023.
4. Cash Disbursements Reports - February 2023.
5. Treasurer's Report - February 2023.

IV. ADJOURN

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Finance Committee Agenda at the District Offices on March 20, 2023.

Elvia Dominguez

Elvia Dominguez



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: March 22, 2023
TO: Finance Committee
FROM: Van Jew, Acting General Manager
SUBJECT: PURCHASE ORDER REPORT - FEBRUARY 2023

BACKGROUND:

The West Valley Water District (“District”) generated sixteen (16) Purchase Orders (“PO”) in the month of February 2023 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of February 2023 was **\$25,114,856.27**. A table listing all PO’s for February 2023 is shown in **Exhibit A**.

There were no Change Orders (“CO”) approved at the General Manager’s approval level during the month of February 2023.

FISCAL IMPACT:

There is no fiscal impact for producing the February 2023 Purchase Order Report.

STAFF RECOMMENDATION:

Forward a recommendation to the Board of Directors to approve the February 2023 Purchase Order Report.

Respectfully Submitted,

Van Jew

Van Jew, Acting General Manager

VJ;ar

ATTACHMENT(S):

1. February 2023 Purchase Order Report

Exhibit A

Purchase Order Summary Report

Purchase Order Detail

Issued Date Range 02/01/2023 - 02/28/2023



West Valley Water District, CA

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
23-0286	Design and Construction of Roemer Upgrade 02545 - PCL CONSTRUCTION INC	Outstanding West Valley Water District	2/2/2023 2/16/2023	0.00	25,000,000.00
23-0287	Replacement Meter 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	2/3/2023 2/17/2023	0.00	4,027.92
23-0288	Amazon Computer supplies feb 2023 02325 - AMAZON.COM SALES INC	Partially Received West Valley Water District	2/8/2023 2/22/2023	0.00	3,892.16
23-0289	Filter backwash valve installation 00467 - ERS INDUSTRIAL SERVICES INC.	Outstanding West Valley Water District	2/8/2023 2/22/2023	0.00	14,850.00
23-0290	VFD motor drive for Well 41 02412 - TESS ELECTRIC INC	Outstanding West Valley Water District	2/14/2023 2/28/2023	0.00	16,901.27
23-0291	SCADA user interface annual factory support 01666 - E & M ELECTRIC AND MACHINERY INC.	Outstanding West Valley Water District	2/15/2023 3/1/2023	0.00	21,895.00
23-0292	PSA for Lord Ranch Facilities Bidding Phase 00272 - ENGINEERING RESOURCES INC	Outstanding West Valley Water District	2/16/2023 3/2/2023	0.00	15,300.00
23-0293	Compressor Service 02530 - MAQPOWER COMPRESSORS CORP	Outstanding West Valley Water District	2/21/2023 3/7/2023	0.00	1,955.53
23-0294	Meter Testing 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	2/21/2023 3/7/2023	0.00	1,225.00
23-0295	Table top PH analyzer 00360 - USA BLUEBOOK	Outstanding West Valley Water District	2/23/2023 3/9/2023	0.00	3,432.39
23-0296	Records Retention Services 02579 - GLADWELL GOVERNMENTAL SERVICES INC	Outstanding West Valley Water District	2/23/2023 3/9/2023	0.00	6,700.00
23-0297	Dionex consumables 01221 - THERMO ELECTRON NORTH AMERICA LLC	Outstanding West Valley Water District	2/23/2023 3/9/2023	0.00	6,852.86
23-0298	Air Vac Cover 02/27/23 00748 - YO FIRE	Received West Valley Water District	2/27/2023 2/27/2023	0.00	535.00
23-0299	UV lamp replacements for all UV units. 00743 - TROJAN TECHNOLOGIES INC.	Outstanding West Valley Water District	2/28/2023 3/14/2023	0.00	7,820.05
23-0300	Auma Accuator for Pretreatment 02439 - MISCOWATER	Outstanding West Valley Water District	2/28/2023 3/14/2023	0.00	7,934.09
23-0301	LBIW Spools 02/28/23 00160 - FERGUSON ENTERPRISES INC # 677	Outstanding West Valley Water District	2/28/2023 2/28/2023	0.00	1,535.00

Purchase Order Count: (16)

Total Trade Discount: 0.00

Total: 25,114,856.27



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: March 22, 2023
TO: Finance Committee
FROM: Van Jew, Acting General Manager
SUBJECT: MONTHLY REVENUE & EXPENDITURES REPORT - FEBRUARY 2023

BACKGROUND:

The Board of Directors requested the Monthly Financial Status 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 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. 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. 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 February 28. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percent column represents the percentage of the current budget that has been received (Revenue) or utilized (Expenditure).

FISCAL IMPACT:

There is no fiscal impact for producing the February 2023 Monthly Revenue & Expenditure Report.

STAFF RECOMMENDATION:

Forward a recommendation to the Board of Directors to approve the February 2023 Monthly Revenue & Expenditure Report.

Respectfully Submitted,

Van Jew

Van Jew, Acting General Manager

Vj:jv

ATTACHMENT(S):

1. Exhibit A - 2023 February Monthly Revenue & Expenditure Report

EXHIBIT A



West Valley Water District, CA

Budget Report

Group Summary

For Fiscal: 2022-2023 Period Ending: 02/28/2023

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue							
4000 - Water consumption sales	19,701,888.00	19,701,888.00	934,993.54	12,277,830.62	0.00	-7,424,057.38	62.32 %
4010 - Water service charges	8,168,023.00	8,168,023.00	635,774.25	5,500,246.84	0.00	-2,667,776.16	67.34 %
4020 - Other operating revenue	3,967,920.00	3,967,920.00	244,660.44	1,986,509.27	0.00	-1,981,410.73	50.06 %
4030 - Property Taxes	3,069,566.00	3,069,566.00	37,935.15	2,115,852.86	0.00	-953,713.14	68.93 %
4040 - Interest & Investment Earnings	350,000.00	350,000.00	-356,095.04	1,351,092.68	0.00	1,001,092.68	386.03 %
4050 - Rental Revenue	36,303.00	36,303.00	3,169.08	25,352.64	0.00	-10,950.36	69.84 %
4060 - Grants and Reimbursements	127,892.00	127,892.00	0.00	6,571.09	0.00	-121,320.91	5.14 %
4070 - Gain on Sale of Capital Assets	0.00	0.00	0.00	735,493.68	0.00	735,493.68	0.00 %
4080 - Other Non-Operating Revenue	15,783.00	15,783.00	0.00	10,407,286.57	0.00	10,391,503.57	65,939.85 %
Revenue Total:	35,437,375.00	35,437,375.00	1,500,437.42	34,406,236.25	0.00	-1,031,138.75	97.09 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 02/28/2023

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
5110 - Source Of Supply	2,530,789.00	2,530,789.00	146,984.31	1,298,747.17	37,300.00	1,194,741.83	52.79 %
5210 - Production	4,403,550.00	4,403,550.00	239,131.34	2,814,226.37	118,233.55	1,471,090.08	66.59 %
5310 - Water Quality	772,375.00	772,375.00	47,689.11	356,195.20	13,450.00	402,729.80	47.86 %
5320 - Water Treatment - Perchlorate	550,000.00	550,000.00	10,455.90	160,129.08	17,873.28	371,997.64	32.36 %
5350 - Water Treatment - FBR/FXB	2,204,600.00	2,204,600.00	213,990.03	1,243,412.29	360,440.31	600,747.40	72.75 %
5390 - Water Treatment - Roemer/Arsenic	1,944,210.00	1,944,210.00	116,980.26	1,090,337.10	229,624.00	624,248.90	67.89 %
5410 - Maintenance - T & D	2,545,250.00	2,545,250.00	224,155.02	1,474,094.45	235,588.33	835,567.22	67.17 %
5510 - Customer Service	1,323,600.00	1,323,600.00	85,633.84	789,196.71	0.00	534,403.29	59.63 %
5520 - Meter Reading	1,154,500.00	1,154,500.00	54,401.85	596,726.65	48,181.97	509,591.38	55.86 %
5530 - Billing	537,700.00	537,700.00	42,815.43	331,485.68	64,244.69	141,969.63	73.60 %
5610 - Administration	2,512,301.00	2,512,301.00	142,857.24	925,213.02	77,124.26	1,509,963.72	39.90 %
5615 - General Operations	3,378,372.00	3,378,372.00	110,294.34	2,254,481.01	174,846.21	949,044.78	71.91 %
5620 - Accounting	974,443.00	974,443.00	64,055.44	536,005.33	31,000.00	407,437.67	58.19 %
5630 - Engineering	1,793,120.00	1,793,120.00	135,076.28	1,088,978.82	24,459.81	679,681.37	62.10 %
5640 - Business Systems	1,369,630.00	1,369,630.00	104,485.82	763,892.95	30,700.05	575,037.00	58.02 %
5645 - GIS	285,830.00	285,830.00	12,232.90	149,601.06	6,500.00	129,728.94	54.61 %
5650 - Board Of Directors	304,900.00	304,900.00	28,611.04	164,297.89	10,799.99	129,802.12	57.43 %
5660 - Human Resources/Risk Management	964,580.00	964,580.00	68,601.41	401,150.95	134,230.00	429,199.05	55.50 %
5680 - Purchasing	667,300.00	667,300.00	42,187.55	343,194.87	0.00	324,105.13	51.43 %
5710 - Public Affairs	1,362,912.00	1,362,912.00	93,787.60	497,255.23	199,898.10	665,758.67	51.15 %
5720 - Grants & Rebates	80,000.00	80,000.00	1,333.00	16,456.46	0.00	63,543.54	20.57 %
6200 - Interest Expense	888,300.00	888,300.00	0.00	212,406.50	0.00	675,893.50	23.91 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	0.00	6,615.00	0.00 %
6800 - Other Non-Operating Expense	0.00	0.00	62,500.00	362,500.00	0.00	-362,500.00	0.00 %
Expense Total:	32,554,877.00	32,554,877.00	2,048,259.71	17,869,984.79	1,814,494.55	12,870,397.66	60.47 %
Report Surplus (Deficit):	2,882,498.00	2,882,498.00	-547,822.29	16,536,251.46	-1,814,494.55	11,839,258.91	510.73 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 02/28/2023

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	2,882,498.00	2,882,498.00	-547,822.29	16,536,251.46	-1,814,494.55	11,839,258.91
Report Surplus (Deficit):	2,882,498.00	2,882,498.00	-547,822.29	16,536,251.46	-1,814,494.55	11,839,258.91



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: March 22, 2023
TO: Finance Committee
FROM: Van Jew, Acting General Manager
SUBJECT: CASH DISBURSEMENTS REPORTS - FEBRUARY 2023

BACKGROUND:

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

DISCUSSION:

Each month, the Accounting Department provides a complete listing of all disbursements for the previous month in an effort 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 is 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 February 2023 Cash Disbursement Reports.

STAFF RECOMMENDATION:

Forward a recommendation to the Board of Directors to approve the February 2023 Cash Disbursement Reports.

Respectfully Submitted,

Van Jew

Van Jew, Acting General Manager

Vj:jv

ATTACHMENT(S):

1. Exhibit A - 2023 February Cash Disbursements Board Report
2. Exhibit B - 2023 February Cash Disbursements Payroll Board Report

EXHIBIT A

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT

February 2023

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6762	ABF PRINTS INC	RETURN ENVELOPES	\$ 156.24	
6763	ASHWORTH, MARIADA L	MEDICARE PART B REIMBURSEMENT OCT-DEC 2022	\$ 510.30	
6764	CAROLLO ENGINEERS INC	WIFIA and SRF Loan Application - Roemer Expansion	\$ 5,791.00	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL# 6	\$ 258.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 44.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL# 11	\$ 258.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 1,047.75	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 39.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 39.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 39.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 39.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 60.00	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 54.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 48.50	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 720.00	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 69.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 69.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 706.75	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 169.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 211.50	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 44.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 169.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 147.75	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 211.50	
6765	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
6766	COMPUTERIZED EMBROIDERY COMPANY INC	JACKETS-HR	\$ 5,910.74	
6766	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRT-CUST SVC	\$ 39.85	
6766	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-WILLIAM	\$ 204.62	
6766	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-BROOKE/MARY JO	\$ 96.78	
6767	FASTENAL COMPANY	SHOP SUPPLIES	\$ 396.24	
6768	HACH COMPANY	ENGINEERING SUPPLIES	\$ 240.40	
6769	KRUEGER, WILLIAM E	SAFETY BOOTS	\$ 200.00	
6770	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 627.12	
6770	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 586.88	
6771	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 37.27	
6772	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 1/10/23	\$ 225.00	
6772	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MTG-1/10/23	\$ 200.00	
6773	SB VALLEY MUNICIPAL	BASELINE FEEDER-OCT 2022	\$ 2,200.00	
6773	SB VALLEY MUNICIPAL	BASELINE FEEDER-OCT 2022	\$ 26,794.07	
6773	SB VALLEY MUNICIPAL	BASELINE FEEDER-OCT 2022	\$ 59,007.27	
6773	SB VALLEY MUNICIPAL	BASELINE FEEDER-OCT 2022	\$ 6,900.35	
6773	SB VALLEY MUNICIPAL	BASELINE FEEDER-DEC 2022	\$ 2,200.00	
6773	SB VALLEY MUNICIPAL	BASELINE FEEDER-DEC 2022	\$ 26,794.07	
6773	SB VALLEY MUNICIPAL	BASELINE FEEDER-DEC 2022	\$ 63,142.42	
6773	SB VALLEY MUNICIPAL	BASELINE FEEDER-DEC 2022	\$ 6,900.35	
6774	VULCAN MATERIALS COMPANY	Temporary Asphalt	\$ 586.81	
6775	BRENNTAG PACIFIC INC	Acetic Acid for FBR	\$ 28,225.64	
6775	BRENNTAG PACIFIC INC	Acetic Acid for FBR	\$ 27,842.92	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT

February 2023

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6776	CHANDLER ASSET MANAGEMENT	JAN 2023 SERVICES	\$ 2,411.04	
6777	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
6777	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 40.75	
6777	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.00	
6777	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.00	
6777	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 37.50	
6777	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 13.50	
6777	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 27.00	
6777	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 6.75	
6777	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 6.75	
6777	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
6778	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 6,092.00	
6778	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 1,307.50	
6778	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 42.50	
6779	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 12/13/22	\$ 225.00	
6779	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MTG 12/13/22	\$ 200.00	
6780	SAMBA HOLDINGS INC	HR SERVICES	\$ 147.96	
6781	SHARP EXTERMINATOR INC	DISTRICT MAINTENANCE	\$ 185.00	
6782	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 150.57	
6782	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 236.32	
6782	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.72	
6782	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.54	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.38	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.71	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.49	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.48	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.16	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.02	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.28	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.26	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.58	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.63	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.51	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.16	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.91	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.14	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.61	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.26	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 11.96	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6782	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.60	
6782	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.62	
6782	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.53	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.26	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.97	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.61	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
February 2023

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.63	
6782	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.98	
6782	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.39	
6782	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.71	
6782	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.22	
6782	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.61	
6782	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.72	
6782	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 230.05	
6782	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.54	
6782	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.72	
6782	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.71	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.49	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.38	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.58	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.48	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.16	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.28	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.02	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
6782	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.26	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.16	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 11.96	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.14	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.26	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.51	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.61	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.63	
6782	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.91	
6782	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.60	
6782	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.62	
6782	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.53	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.26	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.61	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.63	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.97	
6782	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.39	
6782	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.98	
6782	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.75	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.22	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.61	
6782	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.71	
6786	ABF PRINTS INC	OFFICE SUPPLIES	\$ 856.61	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6787	ACWA /JPIA	DELTACARE DENTAL HMO	\$ (104.58)	
6787	ACWA /JPIA	DELTACARE DENTAL PPO	\$ (25.72)	
6787	ACWA /JPIA	EE Adjustments DIRECTORS -January 2023	\$ (209.32)	
6787	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 686.52	
6787	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 7,726.92	
6787	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 176.12	
6787	ACWA /JPIA	HEALTH INSURANCE	\$ 119,261.46	
6787	ACWA /JPIA	VISION	\$ 1,567.32	
6787	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 725.06	
6787	ACWA /JPIA	HEALTH INSURANCE	\$ 8,877.73	
6787	ACWA /JPIA	VISION	\$ 105.90	
6787	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 12.36	
6787	ACWA /JPIA	HEALTH INSURANCE	\$ 4,528.63	
6787	ACWA /JPIA	VISION	\$ 42.36	
6787	ACWA /JPIA	Retiree - Health Benefits for January 2023	\$ 17,422.57	
6787	ACWA /JPIA	Retiree - Health Benefits for January 2023	\$ 2,025.74	
6787	ACWA /JPIA	Retiree - Health Benefits for January 2023	\$ 635.40	
6787	ACWA /JPIA	EE Adjustments - January 2023	\$ 694.92	
6787	ACWA /JPIA	COBRA - Mesa & Farooqi (January)	\$ 2,694.24	
6788	ARROWHEAD UNITED WAY	Gina Bertoline	\$ 5.00	
6788	ARROWHEAD UNITED WAY	Gina Bertoline	\$ 5.00	
6789	CALIFORNIA LANDSCAPE & DESIGN INC.	Landscape Maintenance Services	\$ 5,833.00	
6789	CALIFORNIA LANDSCAPE & DESIGN INC.	Landscape Maintenance Services	\$ 1,667.00	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 15.00	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 37.50	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-ROEMER	\$ 80.00	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS	\$ 27.00	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 6.75	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 6.75	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-ROEMER	\$ 113.25	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-ROEMER	\$ 197.50	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-FBR	\$ 167.50	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-FBR	\$ 295.25	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELL# 6	\$ 165.75	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-ROEMER	\$ 15.00	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-ROEMER	\$ 15.00	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-PERCHLORATE	\$ 218.25	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS	\$ 575.25	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS	\$ 706.75	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 6.75	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-BLF	\$ 31.50	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-PERCHLORATE	\$ 15.75	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-FBR	\$ 35.00	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-FBR	\$ 246.00	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 6.75	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-ROEMER	\$ 80.00	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS	\$ 182.25	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS	\$ 128.25	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-BLF	\$ 13.50	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 37.50	
6790	CLINICAL LAB OF SAN BERNARDINO INC	CHEMICALS-WELLS	\$ 15.00	
6791	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 468.35	
6791	FASTENAL COMPANY	SHOP SUPPLIES	\$ 414.58	
6792	INFOSEND INC	Postage/Printing for Customer Bills-JAN 2023	\$ 2,721.06	
6792	INFOSEND INC	Postage/Printing for Customer Bills-JAN 2023	\$ 8,664.57	
6792	INFOSEND INC	Postage/Printing for Customer Bills	\$ 1,186.91	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6792	INFOSEND INC	Postage/Printing for Customer Bills	\$ 3,683.03	
6793	INLAND ROAD SERVICE & TIRE	TRAILER MAINT	\$ 625.92	
6794	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 882.00	
6794	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 3,684.50	
6794	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 427.00	
6794	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 1,464.50	
6794	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 1,807.50	
6795	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 372.64	
6795	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 66.40	
6795	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 454.58	
6795	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 442.82	
6795	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 310.19	
6795	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 263.63	
6795	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 102.23	
6795	MCMASTER-CARR SUPPLY COMPANY	MAINTENANCE SUPPLIES	\$ 109.16	
6796	UNIFIRST CORPORATION	JANITORIAL-ROEMER	\$ 150.57	
6796	UNIFIRST CORPORATION	JANITORIAL-ROEMER	\$ 150.57	
6796	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 236.32	
6796	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 8.75	
6796	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.72	
6796	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.54	
6796	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.71	
6796	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.38	
6796	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.49	
6796	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.75	
6796	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.02	
6796	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
6796	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.48	
6796	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.26	
6796	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.58	
6796	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.28	
6796	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.16	
6796	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.91	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 8.75	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 11.96	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.14	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.16	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.51	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.61	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.63	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
6796	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.26	
6796	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 8.75	
6796	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.53	
6796	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.62	
6796	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.60	
6796	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.26	
6796	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 8.75	
6796	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.97	
6796	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.63	
6796	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.61	
6796	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
6796	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 8.75	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6796	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.98	
6796	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.39	
6796	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.72	
6796	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.22	
6796	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.61	
6796	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.71	
6796	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
6798	VULCAN MATERIALS COMPANY	Temporary Asphalt	\$ 720.74	
6799	BRENNTAG PACIFIC INC	Acetic Acid for FBR	\$ 33,757.62	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 497.75	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL 11	\$ 165.75	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 211.50	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 211.50	
6800	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
6801	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 172.50	
6801	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 204.50	
6801	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 344.00	
6801	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
6801	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
6801	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
6801	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 827.50	
6801	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
6801	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 448.50	
6801	CRB SECURITY SOLUTIONS	GATE REPAIR	\$ 782.80	
6802	HACH COMPANY	ROEMER SUPPLIES	\$ 498.76	
6802	HACH COMPANY	ROEMER SUPPLIES	\$ 159.45	
6803	HASA INC.	CHEMICALS-WELL#24	\$ 235.75	
6803	HASA INC.	CHEMICALS-WELL#15	\$ 353.62	
6803	HASA INC.	CHEMICALS-WELL#30	\$ 353.62	
6803	HASA INC.	CHEMICALS-ROEMER	\$ 6,159.11	
6803	HASA INC.	CHEMICALS-WELL#54	\$ 542.22	
6803	HASA INC.	CHEMICALS-WELL#24	\$ 188.60	
6803	HASA INC.	Chlorine for East Complex	\$ 2,407.49	
6803	HASA INC.	CHEMICALS-WELL#1	\$ 240.75	
6803	HASA INC.	CHEMICALS-WELL#30	\$ 481.50	
6803	HASA INC.	CHEMICALS-WELL#15	\$ 361.12	
6803	HASA INC.	CHEMICALS-WELL#24	\$ 361.12	
6804	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 471.56	
6804	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 146.87	
6804	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 489.70	
6805	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 1/24/23	\$ 225.00	
6806	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 157.42	
6806	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 246.46	
6806	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 9.75	
6806	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.05	
6806	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.87	
6806	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.75	
6806	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.71	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6806	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.82	
6806	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.04	
6806	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.86	
6806	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.46	
6806	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.75	
6806	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.49	
6806	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.61	
6806	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.93	
6806	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.70	
6806	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.75	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.04	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.02	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.94	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.84	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.59	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.49	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.98	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 51.73	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 12.56	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.47	
6806	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.04	
6806	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.93	
6806	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.86	
6806	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.95	
6806	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 9.75	
6806	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.32	
6806	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.96	
6806	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.59	
6806	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.56	
6806	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.75	
6806	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.94	
6806	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.72	
6806	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 8.38	
6806	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 9.75	
6806	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.55	
6806	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.04	
6806	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.05	
6806	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.75	
6806	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.94	
83510	ALL PRO ENTERPRISES INC.	Janitorial Services for District	\$ 350.00	
83510	ALL PRO ENTERPRISES INC.	Janitorial Services for District	\$ 3,591.92	
83511	AMAZON.COM SALES INC	OFFICE SUPPLES	\$ 142.50	
83511	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 244.79	
83511	AMAZON.COM SALES INC	OFFICE SUPPLES	\$ 97.32	
83511	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 754.59	
83511	AMAZON.COM SALES INC	OFFICE CHAIR	\$ 107.71	
83511	AMAZON.COM SALES INC	OFFICE SUPPLES	\$ 562.45	
83512	ASBCSD	SPECIAL DISTRICTS DINNER 1/23/23-CHANNING HAWKINS	\$ 40.00	
83513	BABCOCK LABORATORIES, INC.	LAB FEES-WELL#11	\$ 500.00	
83513	BABCOCK LABORATORIES, INC.	LAB FEES-PERCHLORATE	\$ 375.00	
83513	BABCOCK LABORATORIES, INC.	LAB FEES-PERCHLORATE	\$ 500.00	
83513	BABCOCK LABORATORIES, INC.	LAB FEES-WELL#6	\$ 500.00	
83514	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 183.67	
83514	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 183.67	
83515	CITY OF RIALTO-ALARM PROGRAM	FALSE ALARM FEES	\$ 203.20	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
83516	CONTROL TEMP INC	AC MAINTENANCE	\$ 214.65	
83517	CORE & MAIN LP	12" Blind Flanges for Well 16 and 17	\$ 120.48	
83517	CORE & MAIN LP	12" Blind Flanges for Well 16 and 17	\$ 32.71	
83517	CORE & MAIN LP	12" Blind Flanges for Well 16 and 17	\$ 1,736.40	
83518	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 119.16	
83519	FUEL SERV	FUEL PUMP MAINTENANCE	\$ 287.25	
83520	GARDA CL WEST INC	ARMORED TRANSPORT DEC 2022	\$ 5.61	
83521	GEOSCIENCE SUPPORT SVCS INC	Bunker Hill Well Sitting Phase II	\$ 4,047.00	
83522	GRAINGER INC	SHOP SUPPLIES	\$ 356.74	
83522	GRAINGER INC	SHOP SUPPLIES	\$ 113.73	
83522	GRAINGER INC	OUTREACH PROGRAM SUPPLIES	\$ 168.17	
83523	HAAKER EQUIPMENT COMPANY	EQUIPMENT MAINTENANCE	\$ 470.90	
83524	JENILYN BITUIN	TURF REPLACEMENT REBATE	\$ 1,333.00	
83525	JOHNSON'S HARDWARE INC	WATER QUALITY SUPPLIES	\$ 35.53	
83526	MAINTENANCE GLOBAL SERVICES LLC	Iseries Repair Services and parts	\$ 2,000.00	
83526	MAINTENANCE GLOBAL SERVICES LLC	Iseries Repair Services and parts	\$ 1,500.00	
83527	MIKE ROQUET CONSTRUCTION, INC.	Blanket PO for Street Paving	\$ 10,302.32	
83527	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 9,749.12	
83527	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 2,963.86	
83527	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 12,115.80	
83528	NEO GOV	SOFTWARE ANNUAL LICENSE	\$ 1,653.75	
83529	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA	HR SERVICES	\$ 505.00	
83530	OLDCASTLE INFRASTRUCTURE INC	Meter Boxes 01/26/23	\$ 458.30	
83530	OLDCASTLE INFRASTRUCTURE INC	Meter Boxes 01/26/23	\$ 21,984.65	
83531	RIALTO WATER SERVICES	ROEMER SEWER SVC	\$ 67.17	
83532	SHAW HR CONSULTING, INC.	HR SERVICES	\$ 355.00	
83533	SO CALIFORNIA EDISON	BLF ELECTRICITY	\$ 137.48	
83534	USA BLUEBOOK	CHEMICALS-ROEMER	\$ 966.93	
83535	YO FIRE	MAINTENANCE SUPPLIES	\$ 452.55	
83536	PACHECO, GABRIELA/ROBERTO	Customer Refund	\$ 41.59	
83537	ORTEGA, EMILIA ARAYA	Customer Refund	\$ 31.53	
83538	LANDICHO, ROBERTO	Customer Refund	\$ 30.91	
83539	TRUST, BLUE ISLAND	Customer Refund	\$ 19.58	
83540	QUINTANILLA, SYLVIA	Customer Refund	\$ 122.53	
83541	SPITZ, ROBERT	Customer Refund	\$ 82.06	
83542	LENNAR HOMES	Customer Refund	\$ 7.62	
83543	RENAISSANCE COMMERCE CENTER LLC	Customer Refund	\$ 25.16	
83544	RENAISSANCE COMMERCE CENTER LLC	Customer Refund	\$ 269.39	
83545	RENAISSANCE COMMERCE CENTER LLC	Customer Refund	\$ 244.84	
83546	RENAISSANCE COMMERCE CENTER LLC	Customer Refund	\$ 6.49	
83547	RENAISSANCE COMMERCE CENTER LLC	Customer Refund	\$ 37.32	
83548	MATTICKS FAMILY TRUST	Customer Refund	\$ 46.34	
83549	HERNANDEZ, MARIA ELENA & FERNANDO A.	Customer Refund	\$ 37.02	
83550	LENNAR HOMES	Customer Refund	\$ 16.28	
83551	LENNAR HOMES	Customer Refund	\$ 8.56	
83552	D.R. HORTON	Customer Refund	\$ 14.80	
83553	D.R. HORTON	Customer Refund	\$ 14.80	
83554	CAIRES, JOSEPH ROBERT	Customer Refund	\$ 49.15	
83555	CAMPBELL, NICOLE & BRUCE	Customer Refund	\$ 16.38	
83556	Martin, Maricela	Customer Refund	\$ 70.01	
83557	Park, BSCEP, LLC/ Eunice	Customer Refund	\$ 120.75	
83558	MARTINEZ, RICARDO CASAREZ JR. & KARINA	Customer Refund	\$ 72.29	
83559	LENNAR HOMES	Customer Refund	\$ 34.99	
83560	LENNAR HOMES	Customer Refund	\$ 37.54	
83561	LENNAR HOMES	Customer Refund	\$ 17.09	
83562	Poole, Michael R	Customer Refund	\$ 61.31	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
83563	MCDOWELL, CHARLES	Customer Refund	\$ 49.12	
83564	LENNAR HOMES	Customer Refund	\$ 13.70	
83565	LENNAR HOMES	Customer Refund	\$ 13.70	
83566	LENNAR HOMES	Customer Refund	\$ 17.01	
83567	GANDHI, MANUBHAI / KANTABEN	Customer Refund	\$ 51.97	
83568	HARRIS, LEILA	Customer Refund	\$ 50.36	
83569	ALBRIGHT, YEE & SCHMIT, APC	LEGAL FEES	\$ 1,545.00	
83569	ALBRIGHT, YEE & SCHMIT, APC	LEGAL FEES	\$ 110.00	
83570	ALLIANCE 2020 INC	HR SERVICES	\$ 400.59	
83571	AMAZON.COM SALES INC	PR SUPPLIES	\$ 204.66	
83571	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 16.15	
83572	AQUA-METRIC SALES CO	5/8 X 3/4 Sensus Accustream meters		\$ 4,684.97
83573	AT&T	ROEMER FIRE SVC	\$ 148.53	
83574	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-ROEMER	\$ 262.86	
83574	BURRTEC WASTE INDUSTRIES INC	HQ DISPOSAL FEES	\$ 911.94	
83575	CALIFORNIA SPECIAL DIST ASSOC	2022 CSDA -NASEEM FAROOQI	\$ 350.00	
83576	CARPENTER ROTHANS & DUMONT LLP	LEGAL FEES	\$ 4,898.43	
83577	CHARTER COMMUNICATIONS	TELEPHONE/INTERNET	\$ 934.30	
83577	CHARTER COMMUNICATIONS	TELEPHONE/INTERNET	\$ 1,149.00	
83577	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 239.94	
83577	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 145.74	
83578	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 181.10	
83578	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 181.10	
83578	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 181.10	
83578	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 181.10	
83578	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 114.65	
83578	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 181.10	
83578	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 181.10	
83578	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 181.10	
83578	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 114.65	
83578	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 143.92	
83579	CITY OF RIALTO	UTILITY USER TAX JAN 2023	\$ 48,121.54	
83579	CITY OF RIALTO	UTILITY USER TAX JAN 2023	\$ (179.81)	
83580	CLAUDIA LARISSA MUNOZ	EARTH DAY FACE PAINTING	\$ 880.00	
83581	DIVE/CORR, INC.	Reservoir dive inspections	\$ 6,150.00	
83582	FAST SERVICE	CUSTOMER SERVICES	\$ 233.00	
83583	FEDEX	MAILING FEES	\$ 49.22	
83583	FEDEX	SHIPPING FEES	\$ 62.52	
83583	FEDEX	SHIPPING FEES	\$ 67.26	
83584	GARDA CL WEST INC	ARMORED TRANSPORT FEB 2023	\$ 315.57	
83585	GRAINGER INC	PA SUPPLIES	\$ 94.23	
83586	HEYES FILTERS INC	ROEMER SUPPLIES	\$ 924.50	
83587	HOME DEPOT	ROEMER SUPPLIES	\$ 96.05	
83588	HUNT ORTMANN PALFFY NIEVES DARLING & M	LEGAL FEES	\$ 2,153.50	
83589	JON'S FLAGS & POLES	DISTRICT REP/MAINT	\$ 680.78	
83590	JOSHUA PRICE	1 HOUR PRESENTATION-EARTH DAY	\$ 255.00	
83591	O'REILLY AUTO PARTS	VEHICLES MAINTENANCE	\$ 105.42	
83591	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 54.89	
83592	PACK N MAIL	CUSTOMER SERVICES	\$ 184.00	
83593	RIALTO WATER SERVICES	HQ WATER SERVICE	\$ 120.58	
83593	RIALTO WATER SERVICES	FBR SEWER SERVICE	\$ 1,235.66	
83594	RITE-WAY ROOF CORPORATION	Silicone Roof Repair	\$ 4,696.00	
83595	SO CALIFORNIA EDISON	ROEMER ELECTRICITY	\$ 36,018.52	
83596	TYLER TECHNOLOGIES INC	Meter Data Sync with Scheduler - AMI	\$ 7,200.00	
83596	TYLER TECHNOLOGIES INC	Meter Data Sync with Scheduler - AMI	\$ 1,687.50	
83596	TYLER TECHNOLOGIES INC	Meter-Reader Interface Incode-Sensus Analytics	\$ 3,000.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT

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83596	TYLER TECHNOLOGIES INC	Meter-Reader Interface Incode-Sensus Analytics	\$ 562.50	
83596	TYLER TECHNOLOGIES INC	Meter-Reader Interface Incode-Sensus Analytics	\$ 250.00	
83596	TYLER TECHNOLOGIES INC	Meter-Reader Interface Incode-Sensus Analytics	\$ 162.50	
83597	UNIVAR USA INC	Blanket PO for Phosphoric Acid for FBR	\$ 5,446.34	
83598	VERIZON WIRELESS PHONES	CELL PHONES / IPADS	\$ 5,078.77	
83598	VERIZON WIRELESS PHONES	CELL PHONES / IPADS	\$ 108.80	
83598	VERIZON WIRELESS PHONES	CELL PHONES / IPADS	\$ 1,458.93	
83599	ANA L CARDENAS	SAFETY LUNCHEON-TACO SERVICE	\$ 1,212.18	
83600	HELEN, WILLIAMS, VERNARD K/	Customer Refund	\$ 1,257.57	
83601	NICHOLSON, PRINCESS	Customer Refund	\$ 60.30	
83602	STEVENS, KATHERINE	Customer Refund	\$ 41.43	
83603	LLC, SWAY 2014-1 BORROWER	Customer Refund	\$ 70.75	
83604	LENNAR HOMES	Customer Refund	\$ 33.81	
83605	LENNAR HOMES	Customer Refund	\$ 27.86	
83606	LEES, KAREN	Customer Refund	\$ 78.71	
83607	DALEY, CARMEN	Customer Refund	\$ 439.28	
83608	VARLITSKIY, TROY LOPEZ & ANGELA	Customer Refund	\$ 65.54	
83609	LENNAR HOMES	Customer Refund	\$ 28.33	
83610	LENNAR HOMES	Customer Refund	\$ 34.72	
83611	LENNAR HOMES	Customer Refund	\$ 26.20	
83612	LENNAR HOMES	Customer Refund	\$ 41.33	
83613	LENNAR HOMES	Customer Refund	\$ 28.33	
83614	LENNAR HOMES	Customer Refund	\$ 34.72	
83615	D.R. HORTON	Customer Refund	\$ 0.79	
83616	D.R. HORTON	Customer Refund	\$ 5.11	
83617	NUNEZ, JESUS	Customer Refund	\$ 72.07	
83618	SALDIVAR, ANGELO	Customer Refund	\$ 70.90	
83619	HARDY & HARPER INC	Customer Refund	\$ 1,438.01	
83620	7/11, 1836 SIERRA LAKES	Customer Refund	\$ 140.00	
83621	ACWA	ACWA REGISTRATION FEE-GREG YOUNG	\$ 799.00	
83621	ACWA	ACWA REGISTRATION FEE-DAN JENKINS	\$ 799.00	
83621	ACWA	ACWA REGISTRATION FEE-KELVIN MOORE	\$ 799.00	
83622	ALBRIGHT, YEE & SCHMIT, APC	LEGAL FEES	\$ 1,987.50	
83623	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 132.77	
83623	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 520.30	
83624	AQUA-METRIC SALES CO	Meter Order 10/19/22	\$ 1,471.30	
83624	AQUA-METRIC SALES CO	Meter Order 10/19/22	\$ 18,985.55	
83625	CALIFORNIA SOCIETY OF MUNI FINANCE OFFICE 2023 MEMBERSHIP RENEWAL		\$ 125.00	
83626	CEMEX INC	MAINTENANCE SHOP SUPPLIES	\$ 134.94	
83627	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 183.67	
83628	CITY ELECTRIC SUPPLY	ROEMER SUPPLIES	\$ 95.00	
83628	CITY ELECTRIC SUPPLY	ROEMER SUPPLIES	\$ 167.00	
83629	CITY OF FONTANA	PERMIT FEE-ELPT23-000029	\$ 252.00	
83630	CITY OF RIALTO	ENCROACHMENT PERMIT	\$ 958.70	
83630	CITY OF RIALTO	ENCROACHMENT PERMIT	\$ 958.70	
83630	CITY OF RIALTO	ENCROACHMENT PERMIT	\$ 958.70	
83630	CITY OF RIALTO	ENCROACHMENT PERMIT	\$ 958.70	
83631	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-JAN 2023	\$ 11,033.92	
83632	CLIFTON LARSON ALLEN	Treasurer Services-OCT 2022	\$ 2,625.01	
83632	CLIFTON LARSON ALLEN	Treasurer Services-NOV 2022	\$ 2,625.00	
83632	CLIFTON LARSON ALLEN	Treasurer Services-DEC 2022	\$ 2,625.00	
83633	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC	\$ 519.67	
83634	COMMERCIAL TRANSPORTATION SERVICES	Commercial Class A Training	\$ 6,540.75	
83634	COMMERCIAL TRANSPORTATION SERVICES	MAINTENANCE TRAINING SUPPLIES	\$ 204.00	
83635	FISH WINDOW CLEANING	JANITORIAL SERVICES	\$ 425.00	
83636	FRANCHISE TAX BOARD	GARNISHMENT	\$ 110.00	

WEST VALLEY WATER DISTRICT

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83636	FRANCHISE TAX BOARD	GARNISHMENT	\$ 110.00	
83637	GARDA CL WEST INC	ARMORED TRANSPORT-JAN 2023	\$ 11.23	
83638	GHD INC	Professional Engineering Services Roemer Expansion		\$ 20,027.14
83639	GOMEZ, LUIS	DMV CLASS A LICENSE FEE	\$ 86.96	
83640	GRAINGER INC	FBR SUPPLIES	\$ 496.77	
83640	GRAINGER INC	FBR SUPPLIES	\$ 496.77	
83640	GRAINGER INC	FBR SUPPLIES	\$ 156.62	
83640	GRAINGER INC	OUTREACH PROGRAM	\$ 997.59	
83641	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 352.00	
83641	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 352.00	
83642	INLAND DESERT SECURITY	ANSWERING SERVICE	\$ 647.10	
83643	JOHNSON'S HARDWARE INC	ROEMER SUPPLIES	\$ 34.20	
83643	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 19.38	
83643	JOHNSON'S HARDWARE INC	SHOP SUPPLIES	\$ 54.24	
83643	JOHNSON'S HARDWARE INC	FBR SUPPLIES	\$ 30.15	
83643	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 70.03	
83643	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 32.31	
83643	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 192.41	
83643	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 69.97	
83643	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 230.50	
83644	LEGAL SHIELD	LEGALSHIELD	\$ 228.74	
83644	LEGAL SHIELD	LEGALSHIELD	\$ 199.81	
83645	LENNAR HOMES OF CALIFORNIA	TRACT# 20212 DEPOSITS REFUND	\$ 840.00	
83645	LENNAR HOMES OF CALIFORNIA	TRACT# 20212 DEPOSITS REFUND	\$ 13,445.10	
83645	LENNAR HOMES OF CALIFORNIA	TRACT# 20212 DEPOSITS REFUND	\$ 5,571.67	
83646	LOWES	METERS SUPPLIES	\$ 347.82	
83647	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 9,472.00	
83647	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 10,013.40	
83648	NED'S OIL SALES INC	ROEMER SUPPLIES	\$ 2.95	
83648	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 17.92	
83648	NED'S OIL SALES INC	SHOP SUPPLIES	\$ 10.92	
83648	NED'S OIL SALES INC	SHOP SUPPLIES	\$ 4.29	
83649	PG MECHANICAL	EQUIPMENT MAINTENANCE	\$ 975.00	
83650	RIALTO WATER SERVICES	WELL#16 WATER SERVICE	\$ 30.42	
83651	SC COMMERCIAL LLC	Gasoline for Fleet	\$ 14,435.16	
83652	SHERIFFS COURT SERVICES	GARNISHMENT	\$ 459.16	
83653	SO CALIFORNIA EDISON	ELECTRICITY-WELL#6	\$ 25,791.00	
83653	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 66,108.92	
83653	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 4,492.40	
83653	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 37,750.09	
83653	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 7,864.86	
83653	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 21,201.66	
83653	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 5,159.17	
83653	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 3,239.64	
83653	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 266.65	
83653	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 3,130.60	
83653	SO CALIFORNIA EDISON	ELECTRICITY-19920 COUNTRY CLUB / WELL#17	\$ 4,086.68	
83653	SO CALIFORNIA EDISON	ELECTRICITY-19920 COUNTRY CLUB / WELL#17	\$ 447.54	
83653	SO CALIFORNIA EDISON	S END SHOP	\$ 110.22	
83654	STATE WATER RESOURCES CONTROL BOARD	SLUDGE CLEAN UP FEES	\$ 1,690.00	
83654	STATE WATER RESOURCES CONTROL BOARD	SLUDGE CLEAN UP FEES	\$ 1,836.95	
83655	STERLING WATER TECHNOLOGIES LLC	Blanket PO for E38 Polymer for FBR	\$ 5,014.97	
83656	THE GAS COMPANY	ROEMER GAS SVC	\$ 339.83	
83657	THE STANDARD	Reconcile January Premiums	\$ (87.80)	
83657	THE STANDARD	AD&D	\$ 302.21	
83657	THE STANDARD	DEPENDENT LIFE	\$ 91.02	

WEST VALLEY WATER DISTRICT

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83657	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 577.32	
83657	THE STANDARD	LIFE INSURANCE	\$ 2,228.46	
83657	THE STANDARD	LONG TERM DISABILITY	\$ 2,037.40	
83657	THE STANDARD	AD&D	\$ 31.50	
83657	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
83657	THE STANDARD	LIFE INSURANCE	\$ 232.50	
83657	THE STANDARD	LONG TERM DISABILITY	\$ 22.73	
83657	THE STANDARD	AD&D	\$ 6.21	
83657	THE STANDARD	DEPENDENT LIFE	\$ 2.46	
83657	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 661.48	
83657	THE STANDARD	LIFE INSURANCE	\$ 62.01	
83657	THE STANDARD	LIFE INSURANCE	\$ 30.23	
83657	THE STANDARD	LONG TERM DISABILITY	\$ 142.74	
83658	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 664.50	
83658	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 169.42	
83659	USA BLUEBOOK	FBR SUPPLIES	\$ 585.60	
83659	USA BLUEBOOK	FBR SUPPLIES	\$ 229.18	
83659	USA BLUEBOOK	ROEMER SUPPLIES	\$ 719.95	
83660	VERIZON CONNECT NWF INC	JAN 2023 SERVICES	\$ 679.98	
83661	YO FIRE	Ford Stock Order 08/09/22	\$ 49.57	
83661	YO FIRE	Ford Stock Order 08/09/22	\$ 872.77	
83661	YO FIRE	MAINTENANCE SUPPLIES	\$ 372.82	
83661	YO FIRE	Brass Parts 01/12/23	\$ 581.85	
83661	YO FIRE	Brass Parts 01/12/23	\$ 979.45	
83661	YO FIRE	Brass Parts 01/12/23	\$ 1,616.25	
83661	YO FIRE	Brass Parts 01/12/23	\$ 1,667.97	
83661	YO FIRE	Brass Parts 01/12/23	\$ 13,145.50	
83661	YO FIRE	Brass Parts 01/12/23	\$ 2,896.32	
83661	YO FIRE	Hydrant Parts 01/12/23	\$ 3,135.53	
83661	YO FIRE	Hydrant Parts 01/12/23	\$ 1,632.41	
83661	YO FIRE	Hydrant Parts 01/12/23	\$ 8,253.65	
83661	YO FIRE	Hydrant Parts 01/12/23	\$ 13,026.97	
83661	YO FIRE	Hydrant Parts 01/12/23	\$ 14,578.58	
83661	YO FIRE	Copper Order 01/12/23	\$ 15,143.62	
83662	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ 56.93	
83663	AMAZON.COM SALES INC	WATER QLTY SUPPLIES	\$ 95.04	
83663	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 30.14	
83663	AMAZON.COM SALES INC	ENGINEERING SUPPLIES	\$ 101.38	
83664	AT&T	TELEMETRY LINE	\$ 69.11	
83665	AT&T INTERNET	INTERNET SERVICES	\$ 101.65	
83666	CALIFORNIA CHAMBER OF COMMERCE	HR MEMBERSHIP	\$ 899.00	
83667	CITY OF SAN BERNARDINO	BLF ELECTRICITY	\$ 46.13	
83668	GHD INC	Professional Engineering Services Roemer Expansion		\$ 19,210.18
83669	GRAINGER INC	PRODUCTION SUPPLIES	\$ 121.40	
83669	GRAINGER INC	PRODUCTION SUPPLIES	\$ 124.75	
83669	GRAINGER INC	PRODUCTION SUPPLIES	\$ 49.31	
83669	GRAINGER INC	PRODUCTION SUPPLIES	\$ 281.42	
83669	GRAINGER INC	PRODUCTION SUPPLIES	\$ 63.69	
83669	GRAINGER INC	PRODUCTION SUPPLIES	\$ 85.66	
83669	GRAINGER INC	PRODUCTION SUPPLIES	\$ 304.91	
83669	GRAINGER INC	ROEMER SUPPLIES	\$ 919.95	
83670	HOME DEPOT	ROEMER SUPPLIES	\$ 27.52	
83670	HOME DEPOT	ROEMER SUPPLIES	\$ 111.12	
83671	J J KELLER & ASSOCIATES INC	HR SUPPLIES	\$ 668.05	
83672	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 59.22	
83673	LOWES	ROEMER SUPPLIES	\$ 143.02	

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83673	LOWES	ROEMER SUPPLIES	\$ 302.25	
83674	MCCALLS METERS INC	Production Meter Testing	\$ 4,290.00	
83675	NORMAN A TRAUB & ASSOCIATES LLC	HR SERVICES	\$ 1,262.40	
83676	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA	HR SERVICES	\$ 505.00	
83677	QUINN COMPANY	PRODUCTION SUPPLIES	\$ 760.00	
83678	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES	\$ 313.41	
83678	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES	\$ 628.96	
83679	SO CALIFORNIA EDISON	WELL#22 ELECTRICITY	\$ 15.93	
83679	SO CALIFORNIA EDISON	WELL# 11X ELECTRICITY	\$ 34.41	
83680	SOURCE GRAPHICS	ENGINEERING SUPPLIES	\$ 388.75	
83680	SOURCE GRAPHICS	ENGINEERING SUPPLIES	\$ 388.75	
83681	THE GAS COMPANY	HQ GAS BILL	\$ 1,599.92	
83682	TRES ES INC	State Lobbyist Services	\$ 15,000.00	
83683	USA BLUEBOOK	WATER QUALITY SUPPLIES	\$ 230.48	
83684	MATTICKS FAMILY TRUST	Customer Refund	\$ 35.72	
83685	FINIS, DERRICHEARD	Customer Refund	\$ 1,232.13	
83686	HINOSTROZA, DANIEL H. & ANDREW	Customer Refund	\$ 31.14	
83687	AMS PAVING	Customer Refund	\$ 1,765.52	
DFT0002792	US BANK-CAL CARD (AL)	MEALS FOR BOARD MEETINGS	\$ 498.88	
DFT0002792	US BANK-CAL CARD (AL)	VEHICLES MAINTENANCE	\$ 1,555.77	
DFT0002792	US BANK-CAL CARD (AL)	OFFICE SUPPLIES-US DIARY	\$ 567.92	
DFT0002792	US BANK-CAL CARD (AL)	GFOA 2022 AWARD FEE	\$ 710.00	
DFT0002792	US BANK-CAL CARD (AL)	FBR SUPPLIES	\$ 101.46	
DFT0002792	US BANK-CAL CARD (AL)	OFFICE SUPPLIES-OFFICE SOLUTIONS	\$ 126.88	
DFT0002792	US BANK-CAL CARD (AL)	TRAINING AYOP-BRIAN GRUBERT	\$ 161.50	
DFT0002792	US BANK-CAL CARD (AL)	TRAINING AYOP-SERGIO GRANDA	\$ 323.00	
DFT0002792	US BANK-CAL CARD (AL)	MEALS-PURCHASING DEPT	\$ 88.30	
DFT0002792	US BANK-CAL CARD (AL)	DISPUTED CHARGE CREDIT	\$ (27.34)	
DFT0002792	US BANK-CAL CARD (AL)	TRAINING CA WATER EFFICIENCY-MARY JO HARTLEY	\$ 154.50	
DFT0002792	US BANK-CAL CARD (AL)	BOARD MEETING MEALS	\$ 768.83	
DFT0002792	US BANK-CAL CARD (AL)	OFFICE SUPPLIES	\$ 1,121.80	
DFT0002792	US BANK-CAL CARD (AL)	BACKFLOW CERTIFICATION-GILBERT OLIVAREZ	\$ 147.67	
DFT0002792	US BANK-CAL CARD (AL)	PO BOX RENTAL	\$ 436.00	
DFT0002792	US BANK-CAL CARD (AL)	SUBSCRIPTION-NATIONAL PROCUREMENT	\$ 130.00	
DFT0002792	US BANK-CAL CARD (AL)	COMPUTER SUPPLIES	\$ 404.06	
DFT0002793	US BANK-CAL CARD (HAYDEE)	HR MRMBERSHIP ACCESS PERKS	\$ 125.00	
DFT0002793	US BANK-CAL CARD (HAYDEE)	ANNUAL LABOR/EMP LAW SEMINAR LODGING-HAYDEE	\$ 381.98	
DFT0002793	US BANK-CAL CARD (HAYDEE)	LUNCH FOR INTERVIEW PANEL	\$ 72.89	
DFT0002793	US BANK-CAL CARD (HAYDEE)	HR MEMBERSHIP ACCESS PERKS	\$ 125.00	
DFT0002793	US BANK-CAL CARD (HAYDEE)	REGISTRATION-LIEBERT CASSIDY (HAYDEE)	\$ 75.00	
DFT0002793	US BANK-CAL CARD (HAYDEE)	HR TRAINING GROUP LUNCH	\$ 144.97	
DFT0002793	US BANK-CAL CARD (HAYDEE)	CSMFO TRAINING-GUSTAVO GUTIERREZ	\$ 200.00	
DFT0002793	US BANK-CAL CARD (HAYDEE)	STRATEGIC PLANNING SEMINAR	\$ 613.47	
DFT0002793	US BANK-CAL CARD (HAYDEE)	EMPLOYEE/EMPLOYER SEMINAR 2022	\$ 8,472.84	
DFT0002794	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ZOOM	\$ 531.78	
DFT0002794	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-GO DADDY	\$ 79.99	
DFT0002794	US BANK-CAL CARD (JON)	COMPUTER SUPPLIES	\$ 719.52	
DFT0002794	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-AMAZON WEB	\$ 1,269.24	
DFT0002794	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-CISCO DUO	\$ 300.00	
DFT0002794	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ADOBE CREATIVE CLOUD	\$ 599.88	
DFT0002794	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ZOOM	\$ 531.78	
DFT0002794	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-GO DADDY	\$ 79.99	
DFT0002794	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-AMAZON WEB	\$ 1,261.80	
DFT0002794	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-CISCO DUO	\$ 300.00	
DFT0002794	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-JITBIT.COM	\$ 1,299.00	
DFT0002795	US BANK-CAL CARD (SOCORRO)	MEMBERSHIPS/SUBSCRIPTIONS	\$ 312.98	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT

February 2023

EFT/Check # Vendor Name	Description	O & M Amount	CIP Amount
DFT0002795 US BANK-CAL CARD (SOCORRO)	PA SUPPLIES	\$ 35.55	
DFT0002795 US BANK-CAL CARD (SOCORRO)	OUTREACH PROGRAMS	\$ 23.05	
DFT0002795 US BANK-CAL CARD (SOCORRO)	MEMBERSHIP DUES-CONSTANT CONTACT	\$ 225.00	
DFT0002795 US BANK-CAL CARD (SOCORRO)	POSTER CONTEST GIFT CARDS	\$ 2,100.00	
DFT0002795 US BANK-CAL CARD (SOCORRO)	ACWA MEALS-SOCORRO	\$ 64.95	
DFT0002796 US BANK-CAL CARD (VAN)	AWWA MEMBERSHIP-VAN	\$ 311.00	
DFT0002796 US BANK-CAL CARD (VAN)	ACWA CONFERENCE REG-ANGELA GARCIA	\$ 620.00	
DFT0002796 US BANK-CAL CARD (VAN)	ACWA CONFERENCE REG-CHANNING HAWKINS	\$ 620.00	
DFT0002796 US BANK-CAL CARD (VAN)	ACWA CONFERENCE REG-KELVIN MOORE	\$ 620.00	
DFT0002796 US BANK-CAL CARD (VAN)	ACWA CONFERENCE REG-GREG YOUNG	\$ 620.00	
DFT0002796 US BANK-CAL CARD (VAN)	ACWA CONFERENCE LODGING-VAN	\$ 241.48	
DFT0002796 US BANK-CAL CARD (VAN)	LUNCHEON-VAN/BILL/JOSE	\$ 26.27	
DFT0002796 US BANK-CAL CARD (VAN)	LUNCHEON-VAN/BILL/JOSE	\$ 26.27	
DFT0002796 US BANK-CAL CARD (VAN)	LUNCHEON-VAN/BILL/JOSE	\$ 26.26	
DFT0002797 US BANK-CAL CARD (YOLANDA)	WELLNESS PROGRAM	\$ 135.00	
DFT0002797 US BANK-CAL CARD (YOLANDA)	SYMPATHY FLOWERS	\$ 151.52	
DFT0002797 US BANK-CAL CARD (YOLANDA)	SAFETY LUNCHEON	\$ 791.79	
DFT0002797 US BANK-CAL CARD (YOLANDA)	DUES/SUBSCRIPTIONS	\$ 377.76	
DFT0002797 US BANK-CAL CARD (YOLANDA)	TRAINING REGISTRATION-HAYDEE	\$ 45.00	
DFT0002797 US BANK-CAL CARD (YOLANDA)	CHRISTMAS SEMINAR EXP CREDITS	\$ (161.58)	
DFT0002797 US BANK-CAL CARD (YOLANDA)	WELLNESS PROGRAM	\$ 27.75	
DFT0002797 US BANK-CAL CARD (YOLANDA)	SAFETY LUNCHEON	\$ 128.83	
DFT0002797 US BANK-CAL CARD (YOLANDA)	THANKSGIVING / CHRISTMAS LUNCHEONS	\$ 2,149.09	
	SUBTOTALS	\$ 1,234,486.66	\$ 43,922.29
	GRAND TOTAL		\$ 1,278,408.95

Exhibit B

**WEST VALLEY WATER DISTRICT
PAYROLL GROSS WAGES
FISCAL YEAR 2022 - 2023**

Report Month	Description	From	To	Gross Wages Paid
July 2022	Monthly Pay Period #7	06/01/22	06/30/22	7,113.22
July 2022	Pay Period #14	06/24/22	07/08/22	322,603.34
July 2022	Pay Period #15	07/08/22	07/22/22	295,540.63
Total for July 2022				625,257.19
August 2022	Monthly Pay Period #8	07/01/22	07/31/22	7,113.22
August 2022	Pay Period #16	07/22/22	08/05/22	302,888.25
August 2022	Pay Period #17	08/05/22	08/19/22	291,827.03
Total for August 2022				601,828.50
September 2022	Monthly Pay Period #9	08/01/22	08/30/22	7,487.60
September 2022	Pay Period #18	08/19/22	09/02/22	295,994.15
September 2022	Pay Period #19	09/02/22	09/16/22	281,560.23
Total for September 2022				585,041.98
October 2022	Monthly Pay Period #10	09/01/22	09/30/22	8,236.36
October 2022	Pay Period #20	09/16/22	09/30/22	290,932.18
October 2022	Pay Period #21	09/30/22	10/14/22	283,102.95
Total for October 2022				582,271.49
November 2022	Monthly Pay Period #11	10/01/22	10/31/22	9,621.58
November 2022	Pay Period #22	10/14/22	10/28/22	274,535.56
November 2022	Manual Checks			
November 2022	Pay Period #23	10/28/22	11/11/22	359,504.87
Total for November 2022				643,662.01
December 2022	Monthly Pay Period #12	11/01/22	11/30/22	9,630.95
December 2022	Pay Period #24	11/11/22	11/25/22	297,401.31
December 2022	Pay Period #25	11/25/22	12/09/22	316,141.81
December 2022	Pay Period #26	12/09/22	12/23/22	292,536.16
Total for December 2022				915,710.23

**WEST VALLEY WATER DISTRICT
PAYROLL GROSS WAGES
FISCAL YEAR 2022 - 2023**

Report Month	Description	From	To	Gross Wages Paid
January 2023	Pay Period #1	12/23/22	01/06/23	324,181.41
January 2023	Monthly Pay Period #1	12/01/22	12/31/22	7,075.80
January 2023	Manual Check (Settlement)			75,000.00
January 2023	Pay Period #2	01/06/23	01/20/23	313,404.24
Total for January 2023				<u>719,661.45</u>
February 2023	Monthly Pay Period #2	01/01/23	01/31/23	7,665.45
February 2023	Pay Period #3	01/20/23	02/03/23	323,462.81
February 2023	Pay Period #4	02/03/23	02/17/23	303,763.96
Total for February 2023				<u>634,892.22</u>

**WEST VALLEY WATER DISTRICT
EFT AND PAYROLL ITEMS
FEBRUARY 2023**

Date	Item	Check No. or EFT	Amount
02/02/23	Monthly Pay Period #2	none	0.00
02/09/23	Pay Period #3	8892-8894	5,099.46
02/23/23	Pay Period #4	8895	13.03
	Total Checks		<u>5,112.49</u>
02/02/23	Monthly Pay Period #2 Direct Deposits	EFT	6,655.27
02/02/23	Federal Tax Withheld Social Security & Medicare	EFT	1,413.45
02/02/23	State Tax Withheld and State Disability Insurance	EFT	58.20
02/09/23	Pay Period #3 Direct Deposits	EFT	206,269.14
02/09/23	Federal Tax Withheld Social Security & Medicare	EFT	85,922.52
02/09/23	State Tax Withheld and State Disability Insurance	EFT	17,266.91
02/09/23	Lincoln Deferred Compensation Withheld	EFT	15,353.45
02/09/23	Lincoln - Employer Match Benefit	EFT	3,625.00
02/09/23	Nationwide Deferred Compensation Withheld	EFT	4,202.30
02/09/23	Nationwide - Employer Match Benefit	EFT	775.00
02/09/23	Nationwide - 401a Employer Match Benefit	EFT	1,000.00
02/09/23	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	27,994.95
02/09/23	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	18,682.22
02/09/23	California State Disbursement	EFT	1,050.46
02/23/23	Pay Period #4 Direct Deposits	EFT	200,150.00
02/23/23	Federal Tax Withheld Social Security & Medicare	EFT	79,346.08
02/23/23	State Tax Withheld and State Disability Insurance	EFT	15,509.98
02/23/23	Lincoln Deferred Compensation Withheld	EFT	14,789.56
02/23/23	Lincoln - Employer Match Benefit	EFT	3,625.00
02/23/23	Nationwide Deferred Compensation Withheld	EFT	4,202.30
02/23/23	Nationwide - Employer Match Benefit	EFT	775.00
02/23/23	Nationwide - 401a Employer Match Benefit	EFT	0.00
02/23/23	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	28,023.99
02/23/23	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	17,864.64
02/23/23	California State Disbursement	EFT	1,050.46
02/17/23	Sterling Administration (FSA CY2023 Funding)	EFT	1,154.17
02/17/23	Sterling Administration (Pay Day 1/12/23)	EFT	577.09
02/17/23	Sterling Administration (Pay Day 1/26/23)	EFT	577.09
	Total EFT		<u>757,914.23</u>
	Grand Total Payroll Cash		<u>763,026.72</u>



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: March 22, 2023
TO: Finance Committee
FROM: Van Jew, Acting General Manager
SUBJECT: TREASURER'S REPORT - FEBRUARY 2023

DISCUSSION:

West Valley Water District ("District") contracts with the Clifton Larson Allen LLP to prepare West Valley Water District's (WVWD) Investment report on a monthly basis. The District's investment policy is in uniformity with the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). The Treasurer Report for the Month of February 2023 (**Exhibit A**) is presented to the Finance Committee for discussion.

FISCAL IMPACT:

Monthly Cost of \$2,625 was included in the FY 2022-23 annual budget.

STAFF RECOMMENDATION:

Forward a recommendation to the Board of Directors to approve the February 2023 Treasurer's Report.

Respectfully Submitted,

Van Jew

Van Jew, Acting General Manager

Vj:jv

ATTACHMENT(S):

1. Exhibit A - 2023 February Treasurer Report

Exhibit A

**West Valley Water District
Cash, Investment & Reserve Balances - February 28, 2023**

Institution/Investment Type	January 2023 Balance	February 2023 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
Funds Under Control of the District:			Balance Available for Daily Operations	\$ 38,279,521.07	\$ 29,267,831.52	\$ 14,826,828.98
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	Total Operating Cash	\$ 38,279,521.07	\$ 29,267,831.52	\$ 14,826,828.98
	\$ 4,300.00	\$ 4,300.00	UNRESTRICTED RESERVES			
Checking and Savings:			CAPITAL RESERVES			
Chase - General Government Checking	\$ 1,954,580.39	\$ 3,558,450.30	Capital Project Account - 100% FY 22-23	\$ 7,827,687.00	\$ 7,827,687.00	\$ 10,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account-80% FY 23-24	\$ 4,868,000.00	\$ 4,868,000.00	\$ 8,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 106,848.58	Administrative & General Account	\$ 1,582,998.10	\$ 1,582,998.10	\$ 1,582,998.10
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		\$ 14,278,685.10	\$ 14,278,685.10	\$ 19,582,998.10
	\$ 2,008,217.45	\$ 3,713,935.38	LIQUIDITY FUNDS			
State of California, Local Agency Investment Fund*	\$ 74,749,895.83	\$ 74,749,895.83	Rate Stabilization Account	\$ 985,094.40	\$ 2,955,283.20	\$ 4,925,472.00
US Bank - Chandler Asset Mgmt	\$ 30,933,189.19	\$ 30,546,433.44	Operating Reserve Account	\$ 5,276,660.33	\$ 10,553,320.67	\$ 15,829,981.00
CalTrust Pooled Investment Fund - Short Term	\$ 16,930,477.38	\$ 16,960,838.88	Emergency Account	\$ 1,264,840.42	\$ 2,529,680.83	\$ 3,794,521.24
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Water Banking Account	\$ 125,000.00	\$ 625,000.00	\$ 1,250,000.00
U. S. Treasury Bills				\$ 7,651,595.15	\$ 16,663,284.70	\$ 25,799,974.24
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	OTHER OPERATING RESERVES			
			Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
Total	\$ 124,626,079.85	\$ 125,975,403.53		\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
Funds Under Control of Fiscal Agents:			Total Unrestricted Reserves	\$ 26,930,280.25	\$ 35,941,969.80	\$ 50,382,972.34
US BANK			Total OP Cash & UR Reserves	\$ 65,209,801.32	\$ 65,209,801.32	\$ 65,209,801.32
2016A Bond - Principal & Payment Funds	\$ 178.88	\$ 179.46	RESTRICTED RESERVES			
2016A Bond - Interest Fund	\$ -	\$ -	2016A Bond	\$ 179.46	\$ 179.46	\$ 179.46
			Customer Deposit Accounts	\$ 5,551,983.95	\$ 5,551,983.95	\$ 5,551,983.95
Total	\$ 178.88	\$ 179.46	Capacity Charge Acct Balance	\$ 52,213,618.26	\$ 52,213,618.26	\$ 52,213,618.26
Grand Total	\$ 124,626,258.73	\$ 125,975,582.99	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
			Total Restricted Reserves	\$ 60,765,781.67	\$ 60,765,781.67	\$ 60,765,781.67
			Total Cash & Investments	\$ 125,975,582.99	\$ 125,975,582.99	\$ 125,975,582.99

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.

William Fox

 Chief Financial Officer

*Quarterly interest posted the month following the quarter end.

West Valley Water District Investment Memo – February 2023

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 February (\$125,975,582.99) and January (\$124,626,258.73), CLA found the \$1,349,324.26 increased fund balance between February and January.

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 February 28, 2023, CLA was able to confirm the District's cash and money-market securities were in accordance with the investment policy. CLA also conducted a review of the District's cash and money-market securities and found that all the District's holdings were in alignment with the requirements set forth in the investment policy.

In addition to ensuring that the District's money market funds attained the highest ranking provided by more than one NRSRO, the District also met the requirements outlined in Section 9.11 of the investment policy through its established relationship with Chandler Asset Management. With total assets under management of over \$25 billion with over thirty 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 February 28, 2023 is 0.09%. Therefore, the District is following both the investment policy and California governmental code.

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

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

West Valley Water District Investment Memo – February 2023

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 February 28, 2023, 9.51% of the District's total portfolio is invested in United States Treasury Issues. With no maximum percentage established for United States Treasury Issues, the District is in conformity with the investment policy and the State of California's Local Agency Investment Guidelines.

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

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

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

Negotiable certificates of deposit constitute 0.0% of the District's total investment balance as of February 28, 2023. 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 6.23% of the District's total investment balance as of February 28, 2023. Therefore, the District is following both the investment policy and the State of California's standards.

West Valley Water District Investment Memo – February 2023

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 February 28, 2023.

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 7.74% of the District’s total investment balance as of February 28, 2023. 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 February 28, 2023, the District’s Local Agency Investment Fund balance represents 59.34% 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 March 8, 2023 LAIF investments had a net-yield of 2.624%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 65.92%
- Agencies- 21.08%
- Certificates of Deposit/Bank Notes- 6.24%
- Commercial Paper- 3.85%
- Time Deposits- 2.50%
- Loans- 0.18%

West Valley Water District Investment Memo – February 2023

- Corporate Bonds- 0.23%

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)

The District maintains investments in the CalTRUST Short-Term Fund. For the month ending February 28, 2023 the Net Asset Value per share was \$9.99 (\$16,960,838.88 book value) for CalTRUST Short-Term Fund investments. Per the CalTRUST Month End Portfolio Statistics dated February 28, 2023, the credit rating for the Short-Term Fund is AAF, identifying the credit quality of the fund’s portfolio performance as very strong.

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 February 28, 2023, the District’s CalTRUST investment balance represents 13.46% 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 February 28, 2023, the District maintained balances within the FDIC limit of \$250,000 for each of its bank accounts, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account maintains funds for operational purposes and normally carries a balance of at least \$1.5 million dollars which represents funding for one payroll, and one accounts payable check run. In CLA’s comparison between the District’s general checking account balances for February 2023 (\$3,558,450.30) and January 2023 (\$1,954,580.39), CLA observed an increase in the February 2023 account balance of \$1,603,869.91 versus January 2023 was mostly due to \$1.53M checks received for developer projects.

During our review of the February 2023 Chase General Governmental Checking account bank statement, it was noted that there were 4 fraudulent activities totaling \$8,262.67. West Valley Water District

West Valley Water District Investment Memo – February 2023

("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.

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 February, the UTC Routine Checking account was \$106,848.58, which represents an increase of \$101,848.02 from the January balance. The District received its quarterly deposit from Raytheon Technologies Corporation for \$101,818.02 on February 28, 2023. The deposit was transferred to the Chase General Governmental Checking account in March. The UTC Non-Routine Checking account balance was \$48,636.50, which remained unchanged between February 2023 and January 2023. 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 February 2023, 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 February 28, 2023 the District had 2.95% 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.

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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 February 28, 2023, the District had 0.0% 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 February 28, 2023, the District's investments in five securities categorized as supranationals was 0.68% 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.

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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 impairment 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 February 28, 2023 ending balance of \$179.46 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 February 2023 Treasurer's Report reconciles with the District's general ledger. The February 28, 2023 balance of \$5,551,983.95 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 \$52,213,618.26 presented on the February 2023 Treasurer's Report for the Capacity Charge Account reconciles with the documentation provided to CLA with no variance.

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

Capital Reserve Funds

Capital Project Account – The capital project account is used for the funding of new capital assets or the rehabilitation, enhancement, or replacement of capital assets when they reach the end of their useful lives. Per the requirements of the District's reserve policy, "the minimum target level WVWD will strive for is 100% of its then-current year fiscal year from the Capital Improvement Budgets plus 80% of the amount estimated to be needed the following fiscal year." The District currently maintains a balance of \$12,695,687.00 (\$7,827,687.00 for fiscal year 2022-23 and \$4,868,000.00 for fiscal year 2023-24) in its

West Valley Water District Reserve Memo – February 2023

capital project account, meeting the minimum target level required for both fiscal years. Based upon the inquiry of finance department personnel, certain projects are no longer included in the capital improvement reserve in the board approved budget for the FY 22-23 because those projects are funded directly from the Capacity Charge Restricted Fund. CLA was able to confirm that the District is in adherence with the minimum target level requirement as of February 28, 2023 by comparing the board-approved 2022-23 Capital Improvement Budget which indicates a total CIP (Operating Revenues + Capacity Charges + FY 2021-22 Carryover Balance) for fiscal year 2022-23 of \$7,827,687.00. The reserve policy only requires the district to maintain 80% of the amount estimated to be needed the following fiscal year (2023-24) which amounts to \$4,868,000.00, therefore, the District meets the requirement indicated in its reserve policy.

Administrative & General Account – The administrative and general account is utilized to fund certain general, administration and overhead projects. While no specific target level has been earmarked for either project, the District hopes to maintain a minimum balance in the administrative and general account equal to 5% of its annual operating expenses. Per the FY 2022-23 board-approved budget, CLA can confirm the District has an operating expenses budget of \$31,659,962.37. As of February 28, 2023, the administrative and general account contains \$1,582,998.10 which satisfies the 5% minimum requirement of the District’s 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 5% of water sales. Per the FY 2022-23 board-approved budget, the District anticipates water revenues of \$19,701,887.62 for the current fiscal year. The District’s current balance of \$985,094.40 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 60 days of the District’s budgeted total operating expenses in this account. Per the FY 2022-23 board-approved budget, CLA can confirm the District has an operating expenses budget of \$31,659,962.37. As of February 28, 2023, the operating reserve account maintains a balance of \$5,276,660.33, which satisfies the requirements of the District’s 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 February 28, 2023 general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$126,484,042. As of February 28, 2023, the emergency account represents a balance of \$1,264,840.42 or 1% of total net assets, allowing the District to meet its requirements for the reserve policy.

Water Banking Account – The District’s reserve policy states “The District will strive to maintain a minimum level equal to the cost of 1,000 acre-feet of water and a maximum amount equal to the cost of

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10,000 acre-feet of water.” Per an invoice from the San Bernardino Valley Municipal Water District, CLA can confirm that the District currently pays \$125 per acre-foot of water. By maintaining a balance of \$125,000 in its Water Banking Account, the District is in adherence with its reserve policy.

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

Balance Available for Daily Operations – This balance represents the District’s total cash balance less any fund requirements. For the month ending February 28, 2023, the District had a total of \$125,975,582.99 in various institutional accounts. The required reserve balances by type total \$87,696,061.92 and are categorized as follows:

- Restricted Funds- \$60,765,781.67
- Capital Reserve Funds- \$14,278,685.10
- Liquidity Funds- \$7,651,595.15
- Other Reserves- \$5,000,000.00

Based on the District’s Treasurer’s Report, which indicates a total cash balance of \$125,975,582.99 and fund requirements of \$87,696,061.92, the fund balance available for daily operations reconciles to the February 2023 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 February 2023 Treasurer’s Report. The Treasurer’s Report indicates that West Valley Water District’s total cash, investment, and reserve balances as of February 28, 2023 total \$125,975,582.99. 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
February 28, 2023

U.S. Bank - Chandler Asset Management		
Money Market	111,328.39	A
Commercial Paper	-	A
Federal Agency Obligations	9,745,416.40	A
U.S. Government	11,985,005.30	A
Corporate Bonds	7,843,229.35	A
Supranational	861,454.00	A
Negotiable CD	-	A
Total U.S. Bank - Chandler Asset Management Funds	30,546,433.44	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	3,558,450.30	B
Chase-1368	106,848.58	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	179.46	B
2016A Bond - Interest Fund	-	B
District Cash Drawers	4,300.00	C
Total Checking and Savings	3,718,414.84	

CalTRUST Short Term Fund	16,960,838.88	A
CalTRUST Medium Term Fund	-	A
LAIF	74,749,895.83	A
Total February 28, 2023 District Funds	125,975,582.99	

The balances indicated above are as of February 28, 2023

- 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 02/28/23, West Valley Water District is in compliance with its investment policy

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	9,745,416.40
U.S. Government	No Limit	11,985,005.30
LAIF	No Limit	74,749,895.83
CalTRUST	No Limit	16,960,838.88
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	7,843,229.35
Money Market	20%	111,328.39
Bank Deposits	No Limit	3,718,414.84
Supranational	30%	861,454.00
		125,975,582.99
Funds Excluded from Policy	2016A	-
Total February 28, 2023 District Funds		125,975,582.99

Asset Class	February 2023	
	(% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	7.74%	30%
U.S. Government	9.51%	No Limit
LAIF	59.34%	No Limit
CalTRUST	13.46%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	6.23%	30%
Money Market	0.09%	20%
Bank Deposits	2.95%	No Limit
Supranational	0.68%	30%

West Valley Water District
 Bond Analysis
 February 28, 2023

Federal Agency Obligations						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/28/23	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
F H L M C - 3137EAEN5	248,252.50	Aaa	Yes	8/7/2018	6/19/2023	4.8
F H L M C - 3137EAES4	177,195.60	Aaa	Yes	6/24/2020	6/26/2023	3.0
FFCB Note 3133EKZK5	245,927.50	Aaa	Yes	8/19/2019	8/14/2023	3.9
Federal Home Loan Bks - 313383YJ4	247,547.50	Aaa	Yes	11/29/2018	9/8/2023	4.7
F N M A - 3135G0U43	232,121.25	Aaa	Yes	9/12/2018	9/12/2023	4.9
FHLMC MTN- 3137EAEZ8	483,680.00	Aaa	Yes	10/7/2020	11/6/2023	3.0
F N M A - 3135G06H1	419,396.55	Aaa	Yes	11/23/2020	11/27/2023	3.0
FHLMC MTN- 3137EAFA2	336,752.50	Aaa	Yes	12/2/2020	12/4/2023	3.0
Federal Home Loan Bks - 3130A0F70	236,611.20	Aaa	Yes	12/13/2018	12/8/2023	4.9
Federal Home Loan Bks - 3130AB3H7	184,379.80	Aaa	Yes	4/8/2019	3/8/2024	4.8
Federal Home Loan Bks - 3130A0XE5	244,960.00	Aaa	Yes	3/19/2019	3/8/2024	4.9
FFCB Note 3133EKNX0	241,287.50	Aaa	Yes	6/25/2019	6/3/2024	4.9
Federal Home Loan Bks - 3130A1XJ2	242,550.00	Aaa	Yes	6/12/2019	6/14/2024	4.9
F N M A - 3135G0V75	239,142.50	Aaa	Yes	7/8/2019	7/2/2024	4.9
FFCB - 3133EKP75	237,602.50	Aaa	Yes	10/15/2019	9/17/2024	4.9
F N M A - 3135G0W66	236,977.50	Aaa	Yes	10/17/2019	10/15/2024	4.9
Federal Farm Credit Bks - 3133ENS43	493,935.00	Aaa	Yes	10/20/2022	10/17/2024	2.0
Federal Farm Credit Bks - 3133ENZ94	495,235.00	Aaa	Yes	11/16/2022	11/18/2027	4.9
Federal Home Loan Bks - 3130ATUR6	595,368.00	Aaa	Yes	2/1/2023	12/13/2024	1.8
F N M A - 3135G0X24	89,583.10	Aaa	Yes	1/8/2020	1/7/2025	4.9
Federal Farm Credit Bks - 3133ENZ37	499,050.00	Aaa	Yes	11/3/2022	1/10/2025	2.2
Federal Home Loan Mortgage Company - 3137EAEP0	267,538.05	Aaa	Yes	2/13/2020	2/12/2025	4.9
F N M A Deb - 3135G03U5	155,672.40	Aaa	Yes	4/22/2020	4/22/2025	4.9
F N M A - 3135G04Z3	259,010.85	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	315,920.50	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	458,586.90	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJXA2	269,616.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMC MTN - 3137EAEX3	197,716.20	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	448,270.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	445,580.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
Federal Home Loan Bks - 3130ATUS4	499,950.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
Total Federal Agency Obligations	9,745,416.40					

Negotiable Certificate of Deposit						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/28/23	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
Total Negotiable Certificates of Deposit	-					

Money Market Fund						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/28/23	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	111,328.39	Aaa	Yes	various		
Total Money Market	111,328.39					

Commercial Paper						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/28/23	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
Total Commercial Paper	-					

Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/28/23	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Finance Corp - 45950KCR9	235,615.00	Aaa	Yes	7/12/2021	10/16/2024	3.2
International Bank M T N - 459058JL8	179,544.00	Aaa	Yes	10/22/2020	10/28/2025	4.9
Inter American Devel Bk - 4581X0DV7	446,295.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
Total Supranational	861,454.00					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/28/23	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Berkshire Hathaway Inc. - 084670BR8	149,868.00	Aa2	Yes	5/9/2018	3/15/2023	4.8
Toyota Motor Credit Corp. - 89236TJD8	144,302.55	A1	Yes	4/6/2021	4/6/2023	2.0
Apple Inc. - 037833AK6	149,292.00	Aaa	Yes	4/11/2019	5/3/2023	4.0
Walmart Inc - 931142EK5	149,121.00	Aa2	Yes	6/26/2018	6/26/2023	4.9
Bank of NY Mellon Corp - 06406FAD5	295,827.00	A1	Yes	3/15/2021	8/16/2023	2.4
John Deere Capital Corp - 24422EVN6	321,268.35	A2	Yes	3/1/2021	1/17/2024	2.8
National Rural Util Coop - 637432NL5	195,402.00	A1	Yes	4/6/2022	2/7/2024	1.8
Bank of America - 06051GHF9	124,983.75	A2	Yes	5/29/2019	3/5/2024	4.7
Charles Schwab Corp. - 808513BN4	100,126.95	A2	Yes	3/16/2021	3/18/2024	3.0
Amazon Com Inc. - 023135BW5	283,818.00	A1	Yes	5/10/2021	5/12/2024	3.0
Jpmorgan Chase Co - 46625HJX9	294,600.00	A1	Yes	12/5/2019	5/13/2024	4.4
Caterpillar Fini Service - 14913R2L0	292,807.40	A2	Yes	5/10/2021	5/17/2024	3.0
Salesforce Com Inc - 79466LAG9	46,991.00	A2	Yes	6/29/2021	7/15/2024	3.0
US Bancorp - 91159HHX1	144,078.00	A2	Yes	2/5/2021	7/30/2024	3.4
Paccar Financial Corp - 69371RR40	112,021.20	A1	Yes	8/3/2021	8/9/2024	3.0
Paccar Financial Corp - 69371RR73	224,389.75	A1	Yes	3/31/2022	4/7/2025	3.0
Pepsico Inc - 713448CT3	286,401.00	A1	Yes	10/31/2022	4/30/2025	2.5
Pfizer Inc Sr Glbl Nto - 717081EX7	114,316.25	A1	Yes	6/3/2020	5/28/2025	4.9
Microsoft Corp - 594918BJ2	383,316.00	Aaa	Yes	1/20/2023	11/3/2025	2.7
State Str Corp - 857477BR3	74,532.80	A1	Yes	2/27/2022	2/6/2026	3.9
Apple Inc. - 037833EB2	155,295.00	Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc. - 91324PEC2	53,195.40	A3	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ERO	52,700.40	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	277,185.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	279,294.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	126,152.60	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	273,024.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	86,159.30	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	258,806.80	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	235,482.50	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	290,592.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	290,936.45	A3	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	243,497.50	Aa2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	232,862.50	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	350,413.40	A1	Yes	1/9/2023	1/12/2028	4.9
Toronto Dominion Bank - 89114QCA4	290,067.00	A1	Yes	4/23/2021	6/12/2024	3.1
Bank of Montreal - 06367WB85	231,967.50	A2	Yes	8/6/2021	5/1/2025	3.7
Royal Bank of Canada - 78015K7H1	228,135.00	A1	Yes	5/20/2021	6/10/2025	4.0
Total U.S. Corporate	7,843,229.35					

U.S. Government							
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 02/28/23	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)	
U.S. Treasury Note - 912828V80	243,565.00	Aaa	Yes	4/29/2019	1/31/2024		4.7
U.S. Treasury Note - 912828X70	241,152.50	Aaa	Yes	9/5/2019	4/30/2024		4.6
U.S. Treasury Note - 912828U3	166,981.50	Aaa	Yes	12/30/2019	8/31/2024		4.6
U.S. Treasury Note - 912828YV6	472,580.00	Aaa	Yes	12/9/2020	10/31/2024		3.8
U.S. Treasury Note - 912828YV6	235,790.00	Aaa	Yes	12/11/2019	11/30/2024		4.9
U.S. Treasury Note - 912828Z52	468,690.00	Aaa	Yes	5/9/2021	1/31/2025		3.7
U.S. Treasury Note - 912828ZF0	458,205.00	Aaa	Yes	2/24/2021	3/31/2025		4.0
U.S. Treasury Note - 912828ZL7	455,510.00	Aaa	Yes	1/13/2021	4/30/2025		4.2
U.S. Treasury Note - 912828ZT0	452,890.00	Aaa	Yes	12/16/2020	5/31/2025		4.4
U.S. Treasury Note - 91282CAB7	450,470.00	Aaa	Yes	12/16/2020	7/31/2025		4.6
U.S. Treasury Note - 91282CAJ0	449,065.00	Aaa	Yes	12/1/2020	8/31/2025		4.7
U.S. Treasury Note - 91282CAT8	446,525.00	Aaa	Yes	12/1/2020	10/31/2025		4.8
U.S. Treasury Note - 91282CBC4	446,075.00	Aaa	Yes	1/8/2021	12/31/2025		4.9
U.S. Treasury Note - 91282CBH3	444,160.00	Aaa	Yes	2/16/2021	1/31/2026		4.9
U.S. Treasury Note - 91282CBQ3	444,510.00	Aaa	Yes	3/4/2021	2/28/2026		4.9
U.S. Treasury Note - 91282CCF6	222,275.00	Aaa	Yes	6/28/2021	5/31/2026		4.9
U.S. Treasury Note - 91282CCP4	440,490.00	Aaa	Yes	9/17/2021	7/31/2026		4.8
U.S. Treasury Note - 91282CCW9	441,290.00	Aaa	Yes	11/29/2021	8/31/2026		4.7
U.S. Treasury Note - 91282CCZ2	442,305.00	Aaa	Yes	12/15/2021	9/30/2026		4.7
U S Treasury Note - 91282CDK4	446,620.00	Aaa	Yes	10/20/2022	11/30/2026		4.1
U S Treasury Note - 91282CEF4	466,330.00	Aaa	Yes	11/2/2022	3/31/2027		4.4
U.S. Treasury Note - 91282CEN7	470,605.00	Aaa	Yes	6/6/2022	4/30/2027		4.8
U S Treasury Note - 91282CET4	421,119.00	Aaa	Yes	7/8/2022	5/31/2027		4.8
U S Treasury Note - 91282CEW7	479,745.00	Aaa	Yes	10/20/2022	6/30/2027		4.6
U S Treasury Note - 91282CFH9	233,813.30	Aaa	Yes	10/6/2022	8/31/2027		4.8
U S Treasury Note - 91282CFM8	497,385.00	Aaa	Yes	10/24/2022	9/30/2027		4.9
U S Treasury Note - 91282CFU0	497,500.00	Aaa	Yes	11/18/2022	10/31/2027		4.9
U S Treasury Note - 9128283F5	458,125.00	Aaa	Yes	11/28/2022	11/15/2027		4.9
U S Treasury Note - 91282CGC9	591,234.00	Aaa	Yes	1/26/2023	12/31/2027		4.9
Total U.S. Government	11,985,005.30						

February 2023 Bond Total per Treasurer's Report 30,546,433.44
 Total Per February 2023 Chandler Statement 30,546,433.44
 Variance -