



WEST VALLEY WATER DISTRICT  
855 W. BASE LINE ROAD, RIALTO, CA 92376  
PH: (909) 875-1804 FAX: (909) 875-1849

**AMENDED - REGULAR BOARD MEETING  
AGENDA**

THURSDAY, JANUARY 21, 2021  
CLOSED SESSION - 6:00 PM • OPEN SESSION – 7:00 PM

**BOARD OF DIRECTORS**

Channing Hawkins, President  
Kyle Crowther, Vice President  
Dr. Michael Taylor, Director  
Greg Young, Director  
Dr. Clifford Young, Director

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"In order to comply with legal requirements for posting of agendas, only those items filed with the District Secretary's office by noon, on Wednesday a week prior to the following Thursday meeting, not requiring departmental investigation, will be considered by the Board of Directors."

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**Teleconference Notice:** In an effort to prevent the spread of COVID-19 (Coronavirus), and in accordance with the Governor's Executive Order N-29-20 and the order of the County of San Bernardino dated March 17, 2020, there will be no public location for attending this Board Meeting in person. Members of the public may listen and provide public comment via telephone by calling the following number and access code: Dial: (888) 475-4499, Access Code: 807-977-6383 or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8079776383>. Public comment may also be submitted via email to the Public Affairs Manager, Naseem Farooqi at [nfarooqi@wvwd.org](mailto:nfarooqi@wvwd.org). The webinar will also be available for public viewing by visiting [www.wvwd.org](http://www.wvwd.org). If you require additional assistance, please contact [nfarooqi@wvwd.org](mailto:nfarooqi@wvwd.org).

**OPENING CEREMONIES**

Call to Order  
Pledge of Allegiance  
Opening Prayer  
Roll Call of Board Members

**ADOPT AGENDA**

**PUBLIC PARTICIPATION**

*Any person wishing to speak to the Board of Directors on matters listed or not listed on the agenda, within its jurisdiction, is asked to email Public Affairs Manager, Naseem Farooqi at [nfarooqi@nwwd.org](mailto:nfarooqi@nwwd.org) or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8079776383> or telephone by calling the following number and access code: (888) 475-4499, Access Code: 8079776383. Each speaker is limited to three (3) minutes. Under the State of California Brown Act, the Board of Directors is prohibited from discussing or taking action on any item not listed on the posted agenda. Comments related to noticed Public Hearing(s) and Business Matters will be heard during the occurrence of the item.*

***Public communication is the time for anyone to address the Board on any agenda item or anything under the jurisdiction of the District.***

## **PRESENTATION**

- Update on Community Outreach
- Update on Oliver P. Roemer Water Filtration Facility Expansion

## **CONSENT CALENDAR**

*All matters listed under the Consent Calendar are considered routine and will be enacted by one vote. There will be no separate discussion of these items unless a member of the Board of Directors, Staff Member, or any member of the public request a specific item(s) be removed for separate action.*

### **Consideration of:**

1. Monthly Financial Reports for November and December 2020 (PO, Treasurer, Cash Disbursement, Revenues & Expenditures, Funds Transfer, 2<sup>nd</sup> Qtr Financial Reports). **(Page 5)**
2. Other Post Employee Benefits (OPEB) - FY2021 Contribution to California Employers' Retiree Benefit Trust Fund (CERBT). **(Page 74)**
3. Budget Carryover Reserve Debt Management Policy. **(Page 96)**
4. Capital Assets Policy. **(Page 139)**
5. A Professional Services Agreement with Carollo Engineers to Assist with WIFIA and SRF Loan Application. **(Page 174)**
6. A Joint Community Facilities Agreement Assignment and Assumption Agreement. **(Page 226)**
7. A Settlement Agreement and Water System Infrastructure Installation and Conveyance Agreement with 1836 Sierra Lakes Partners, LLC. **(Page 253)**
8. Notice of Completion Recordation for Zone 7 Pressure Regulation Valve and Main Line Improvements at Lytle Creek Road. **(Page 275)**
9. Purchasing Solar Powered Tank Mixing Devices for Zone 8 Reservoirs 1 and 2. **(Page 279)**

10. Approval of Payment to Ivie McNeill Wyatt Purcell & Diggs, for Professional Services rendered November 2020, Invoice No. 743864; \$10,755.00. **(Page 296)**
11. Approval of Payment to Liebert Cassidy Whitmore, for Professional Services rendered November 2020, Invoice No. 1511410; \$2,356.00. **(Page 297)**

## **BUSINESS MATTERS**

### **Consideration of:**

12. Approval of Meters Department Reporting Change on the Organizational Chart. **(Page 298)**
13. Approval to Proceed with Purchase of Immaculight UV Disinfection System.

## **REPORTS - LIMITED TO 5 MINUTES MAXIMUM (Presentations or handouts must be provided to Board Members in advance of the Board Meeting).**

1. **Board Members**
2. **Legal Counsel**
3. **General Manager**

## **UPCOMING MEETINGS**

1. January 25, 2021 - Association of The San Bernardino County Special Districts Virtual Membership Meeting at 6:00 p.m.
2. February 2, 2021 - San Bernardino Valley Municipal Water District Regular Board Meeting at 2:00 p.m., 380 E. Vanderbilt Way, San Bernardino, CA 92408.
3. February 4, 2021 – West Valley Water District Regular Board of Directors Meeting at 7:00 p.m. (6:00 p.m. Closed Session), at District Headquarters.
4. February 8, 2021 - West Valley Water District Human Resources Committee Meeting at 6:00 p.m., at District Headquarters.
5. February 9, 2021 – West Valley Water District Safety & Technology Committee Meeting at 6:00 p.m. at District Headquarters.
6. February 10, 2021 - West Valley Water District Finance Committee Meeting at 1:00 p.m., at District Headquarters.
7. February 10, 2021 - West Valley Water District Engineering, Operations & Planning Committee at 6:00 p.m., at District Headquarters.
8. February 11, 2021 - West Valley Water District External Affairs Committee Meeting at 6:00 p.m. at District Headquarters.

9. February 15, 2021 - The West Valley Water District will be CLOSED in observance of President's Day.
10. February 16, 2021 - San Bernardino Valley Municipal Water District Regular Board Meeting at Meeting at 2:00 p.m., 380 E. Vanderbilt Way, San Bernardino, CA 92408.
11. February 18, 2021 – West Valley Water District Regular Board of Directors Meeting at 7:00 p.m. (6:00 p.m. Closed Session), at District Headquarters.

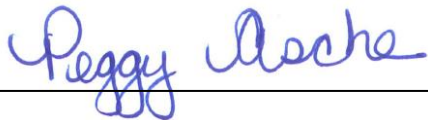
#### **CLOSED SESSION**

- CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: Number of Cases: Three (3).
- CONFERENCE WITH LABOR NEGOTIATOR (54957.6) DISTRICT NEGOTIATORS; Shamindra Manbahal, Robert Tafoya, Union Negotiators; re: International Union of Operating Engineers, Local 12.

#### **ADJOURN**

#### **DECLARATION OF POSTING:**

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Agenda at the District Offices on January 14, 2021.



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Peggy Asche, Board Secretary

#### **Please Note:**

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

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



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** NOVEMBER 2020 - PURCHASE ORDER REPORT

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**BACKGROUND:**

The West Valley Water District (“District”) generated thirty-eight (38) Purchase Orders (“PO”) in the month of November 2020 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of November 2020 was **\$367,063.95**. A table listing all PO’s for November 2020 is shown in **Exhibit A**.

**FISCAL IMPACT:**

There is no fiscal impact for producing the November 2020 Purchase Order Report.

**STAFF RECOMMENDATION:**

Receive and file the November 2020 Purchase Order Report.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

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**ATTACHMENT(S):**

1. November 2020 PO Report

# Exhibit A



West Valley Water District, CA

# Purchase Order Summary Report

## Purchase Order Detail

Issued Date Range 11/01/2020 - 11/30/2020

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
21-0197	14 IN MULTI PURPOSE BLADE 01550 - PR DIAMOND PRODUCTS INC.	Completed West Valley Water District	11/2/2020 11/16/2020	0.00	920.00
21-0198	Computer Supplies CFO office 01450 - AMAZON	Outstanding West Valley Water District	11/2/2020 11/16/2020	0.00	926.31
21-0203	Network Fleet Service 10/16/20 01514 - NETWORK	Completed West Valley Water District	11/3/2020 11/17/2020	0.00	9,371.89
21-0204	Ball Valves for Inventory 00748 - YO FIRE	Completed West Valley Water District	11/3/2020 11/17/2020	0.00	810.28
21-0205	Large Meter Testing 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	11/3/2020 11/17/2020	0.00	17,155.00
21-0206	Vehicle/Bathroom Electrostatic Cleaning 10/29/20 00337 - CINTAS CORPORATION	Completed West Valley Water District	11/3/2020 11/17/2020	0.00	645.95
21-0207	Gasoline Order 11/03/20 01783 - SC COMMERCIAL LLC	Completed West Valley Water District	11/3/2020 11/17/2020	0.00	8,467.49
21-0209	Emergency Fueling for Generators 01783 - SC COMMERCIAL LLC	Completed West Valley Water District	11/5/2020 11/19/2020	0.00	1,980.87
21-0210	MXUs for Inventory 11/05/20 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	11/5/2020 11/19/2020	0.00	23,943.13
21-0211	Qui Tam Litigation Legal Matters September 2020 01652 - LEAL TREJO ATTORNEYS AT LAW	Completed West Valley Water District	11/5/2020 11/19/2020	0.00	25,680.00
21-0212	Hydraulic Analysis for HIP Bloomington 01525 - AKEL ENGINEERING GROUP INC	Outstanding West Valley Water District	11/6/2020 11/20/2020	0.00	4,486.00
21-0213	Engineering Design 1.0 MG Reservoir @Lord Ranch 00272 - ENGINEERING RESOURCES INC	Partially Received West Valley Water District	11/6/2020 11/20/2020	0.00	20,100.00
21-0214	SERVICE MALFUNCTIONING CLA VAL 00641 - CLA VAL CO	Completed West Valley Water District	11/2/2020 11/16/2020	0.00	830.79
21-0215	Painting of Office 01551 - SIGNATURE PAINTING INC.	Completed West Valley Water District	11/12/2020 11/26/2020	0.00	1,300.00
21-0216	Fall HVAC Maintenance 00828 - CONTROL TEMP INC	Completed West Valley Water District	11/12/2020 11/26/2020	0.00	889.64
21-0217	WATER QUALITY SUPPLIES 00360 - USA BLUEBOOK	Completed West Valley Water District	11/10/2020 11/24/2020	0.00	537.55
21-0218	DIG ALERT TICKETS 00068 - UNDERGROUND SERVICE ALERT	Completed West Valley Water District	11/10/2020 11/24/2020	0.00	514.90
21-0219	GRISWOLD PRODUCTS 00641 - CLA VAL CO	Completed West Valley Water District	11/6/2020 11/20/2020	0.00	6,524.25

## Purchase Order Summary Report

Issued Date Range 11/01/2020 - 11/30/2020

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
21-0220	CLA VAL LABOR SERVICES 00641 - CLA VAL CO	Outstanding West Valley Water District	11/10/2020 11/24/2020	0.00	6,524.25
21-0221	PH/ORP SENSOR 01178 - ROSEMOUNT INC	Outstanding West Valley Water District	11/9/2020 11/23/2020	0.00	1,657.00
21-0223	Zone 7 PRV & Main Line Improvements Lytle Creek 00023 - EL-CO CONTRACTORS INC	Outstanding West Valley Water District	11/17/2020 12/1/2020	0.00	107,636.00
21-0224	Cactus Basin 2 - Herbicide Treatment 02307 - SANTA ANA WATERSHED ASSOCIATION	Outstanding West Valley Water District	11/17/2020 12/1/2020	0.00	17,104.68
21-0225	Cactus Basin Burrowing Owl 02307 - SANTA ANA WATERSHED ASSOCIATION	Outstanding West Valley Water District	11/17/2020 12/1/2020	0.00	852.80
21-0226	Lifting Straps Suction Hose Marking Sticks for USA 00332 - HUB CONSTRUCTION SPECIALTIES	Completed West Valley Water District	11/17/2020 12/1/2020	0.00	568.80
21-0227	Tables for Luncheon Potluck 02308 - JUMP N JUMP RENTALS AND SALES LLC	Completed West Valley Water District	11/18/2020 12/2/2020	0.00	524.63
21-0228	Cactus Basin 2 Mowing and Biomass Removal 01473 - CALIFORNIA LANDSCAPE & DESIGN INC.	Outstanding West Valley Water District	11/18/2020 12/2/2020	0.00	49,850.00
21-0229	PM Service & Repair of Parts for Street Sweeper 01654 - HAAKER EQUIPMENT COMPANY	Completed West Valley Water District	11/19/2020 12/3/2020	0.00	717.32
21-0230	Dive Inspection for 3-3 and 6-2 Reservoirs 01471 - DIVE/CORR, INC.	Outstanding West Valley Water District	11/19/2020 12/3/2020	0.00	3,400.00
21-0231	Photography for Poster Contest 02310 - SAMANTHA BLACK PHOTOGRAPHY	Completed West Valley Water District	11/19/2020 12/3/2020	0.00	1,000.00
21-0232	Meter Order for AMR Project 01577 - IFLOW ENERGY SOLUTIONS INC	Outstanding West Valley Water District	11/23/2020 12/7/2020	0.00	24,235.77
21-0233	Parastoltic Pump Tubes for Chem Feed Well Pumps 01110 - D & H WATER SYSTEMS, INC.	Outstanding West Valley Water District	11/24/2020 12/8/2020	0.00	525.34
21-0234	Recalibration Evaluation Fee (Trojan Parts) OPR 00848 - DC FROST ASSOCIATES INC	Outstanding West Valley Water District	11/24/2020 12/8/2020	0.00	761.62
21-0235	AWWA Annual Dues 00067 - AWWA	Outstanding West Valley Water District	11/24/2020 12/8/2020	0.00	4,394.00
21-0236	Zone 7 Pressure Reg Valve Main Line - Lytle Creek 00272 - ENGINEERING RESOURCES INC	Outstanding West Valley Water District	11/24/2020 12/8/2020	0.00	5,240.00
21-0237	Hydraulic Analysis for WWWD Logistics Center 01525 - AKEL ENGINEERING GROUP INC	Outstanding West Valley Water District	11/24/2020 12/8/2020	0.00	4,901.00
21-0238	Professional Valuation Services 02311 - MISSION PROPERTY ADVISORS INC	Outstanding West Valley Water District	11/24/2020 12/8/2020	0.00	4,000.00
21-0239	Radio Survey - Tesco 00097 - TESCO CONTROLS INC	Outstanding West Valley Water District	11/25/2020 12/9/2020	0.00	4,985.00



**Purchase Order Summary Report**

**Issued Date Range 11/01/2020 - 11/30/2020**

<b>PO Number</b>	<b>Description</b>	<b>Status</b>	<b>Issue Date</b>	<b>Trade Discount</b>	<b>Total</b>
21-0240	Network Fleet Service 11/17/20	Outstanding	11/30/2020	0.00	3,101.69
	01514 - NETWORK	West Valley Water District	12/14/2020		

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**Purchase Order Count: (38)      Total Trade Discount: 0.00      Total: 367,063.95**



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** DECEMBER 2020 - PURCHASE ORDER REPORT

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**BACKGROUND:**

The West Valley Water District (“District”) generated forty-five (45) Purchase Orders (“PO”) in the month of December 2020 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of December 2020 was **\$1,694,632.82**. A table listing all PO’s for December 2020 is shown in **Exhibit A**.

**FISCAL IMPACT:**

There is no fiscal impact for producing the December 2020 Purchase Order Report.

**STAFF RECOMMENDATION:**

Receive and file the December 2020 Purchase Order Report.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

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**ATTACHMENT(S):**

1. December 2020 Purchase Order Report

**MEETING HISTORY:**

01/13/21 Finance Committee REFERRED TO BOARD

# Exhibit A



West Valley Water District, CA

# Purchase Order Summary Report

## Purchase Order Detail

Issued Date Range 12/01/2020 - 12/31/2020

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
21-0241	Signs for Office Interior 01337 - FAST SIGNS	Completed West Valley Water District	12/1/2020 12/15/2020	0.00	504.67
21-0242	Inventory Order 11/30/20 01657 - CORE & MAIN LP	Outstanding West Valley Water District	12/1/2020 12/15/2020	0.00	19,289.48
21-0243	Professional Services Programmer 01328 - MILLER SPATIAL SERVICES LLC	Outstanding West Valley Water District	12/1/2020 12/15/2020	0.00	4,750.00
21-0244	FY2020 GASB 75 Report 01413 - BARTEL ASSOCIATES, LLC	Completed West Valley Water District	12/2/2020 12/16/2020	0.00	2,500.00
21-0245	Blanket Order Printing for CS Bills and Notices 01052 - INFOSEND INC	Partially Received West Valley Water District	12/2/2020 12/16/2020	0.00	119,577.12
21-0246	Emergency Repair to FBR Air Compressor 01707 - Q AIR-CALIFORNIA	Outstanding West Valley Water District	12/3/2020 12/17/2020	0.00	2,131.20
21-0247	Meter Registers 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	12/3/2020 12/17/2020	0.00	8,347.39
21-0248	520 MXU 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	12/3/2020 12/17/2020	0.00	24,874.25
21-0249	Inventory Order 12/01/20 00748 - YO FIRE	Outstanding West Valley Water District	12/3/2020 12/17/2020	0.00	19,207.84
21-0250	Emergency Fueling for Generators 11/28/20 01783 - SC COMMERCIAL LLC	Completed West Valley Water District	12/3/2020 12/17/2020	0.00	820.47
21-0251	Stock Order 12/03/20 00748 - YO FIRE	Outstanding West Valley Water District	12/3/2020 12/17/2020	0.00	19,453.23
21-0252	10" Digital Meter Replacement at OPR 00318 - MCCROMETER INC	Outstanding West Valley Water District	12/3/2020 12/17/2020	0.00	7,622.24
21-0253	Staking Services for Santa Ana Phase 1 Project 01440 - ALBERT A WEBB ASSOCIATES	Outstanding West Valley Water District	12/3/2020 12/17/2020	0.00	8,400.00
21-0254	Versa-Mount Poly Carb WashDown Enclosure for OPR 01567 - MCMaster-CARR SUPPLY COMPANY	Completed West Valley Water District	12/3/2020 12/17/2020	0.00	529.30
21-0255	Enterprise Lease Vehicles 11/04/20 00926 - ENTERPRISE FLEET MANAGEMENT INC	Completed West Valley Water District	12/8/2020 12/22/2020	0.00	4,441.23
21-0256	Meters for Inventory 01722 - HONEYWELL	Outstanding West Valley Water District	12/8/2020 12/22/2020	0.00	23,274.00
21-0257	Meter Lids for Inventory 12/08/20 00941 - OLDCASTLE INFRASTRUCTURE INC	Outstanding West Valley Water District	12/8/2020 12/22/2020	0.00	24,016.83
21-0258	MXUs For Inventory 12/08/20 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	12/8/2020 12/22/2020	0.00	24,874.25

## Purchase Order Summary Report

Issued Date Range 12/01/2020 - 12/31/2020

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
21-0259	3" Meter for Inventory 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	12/8/2020 12/22/2020	0.00	1,366.87
21-0260	On Call Graphic Design 01311 - MINUTEMAN PRESS OF RANCHO CUCAMONGA	Outstanding West Valley Water District	12/8/2020 12/22/2020	0.00	17,500.00
21-0261	Subscription Renewal for SCADA Interface Software 01666 - E & M ELECTRIC AND MACHINERY INC.	Outstanding West Valley Water District	12/8/2020 12/22/2020	0.00	18,850.00
21-0262	IT Phone System Upgrade 01151 - CONVERGEONE, INC	Completed West Valley Water District	12/8/2020 12/22/2020	0.00	4,946.00
21-0263	Vehicle/Bathroom Electrostatic Cleaning 10/22/20 00337 - CINTAS CORPORATION	Received West Valley Water District	12/7/2020 12/21/2020	0.00	725.95
21-0264	Vehicle/Bathroom Electrostatic Cleaning 11/19/20 00337 - CINTAS CORPORATION	Received West Valley Water District	12/7/2020 12/21/2020	0.00	594.64
21-0265	Vehicle/Bathroom Electrostatic Cleaning 12/03/20 00337 - CINTAS CORPORATION	Received West Valley Water District	12/7/2020 12/21/2020	0.00	514.64
21-0266	Vehicle/Bathroom Electrostatic Cleaning 11/12/20 00337 - CINTAS CORPORATION	Received West Valley Water District	12/7/2020 12/21/2020	0.00	645.95
21-0267	Vehicle/Bathroom Electrostatic Cleaning 11/05/20 00337 - CINTAS CORPORATION	Received West Valley Water District	12/7/2020 12/21/2020	0.00	645.95
21-0268	CISCO FLEX MAINTENANCE AND SUPPORT yr1 01151 - CONVERGEONE, INC	Completed West Valley Water District	12/9/2020 12/23/2020	0.00	10,772.40
21-0269	Emergency Main Break Street Repairs 01702 - HARDY & HARPER	Completed West Valley Water District	12/9/2020 12/23/2020	0.00	75,933.00
21-0270	Bloomington Business Park Water Supply Assessment 01062 - WATER SYSTEMS CONSULTING INC	Partially Received West Valley Water District	12/10/2020 12/24/2020	0.00	9,685.00
21-0271	Construction Santa Ana Avneue Main Phase 1 00023 - EL-CO CONTRACTORS INC	Outstanding West Valley Water District	12/11/2020 12/25/2020	0.00	1,047,267.00
21-0272	Board Room WVWD Logo Sign -Board Room Improvem 01489 - ICON INC. GENERAL CONTRACTORS	Outstanding West Valley Water District	12/11/2020 12/25/2020	0.00	20,301.00
21-0273	Center Office Plants for Planter Box 01830 - KAREN I ZACHARIAS	Partially Received West Valley Water District	12/11/2020 12/25/2020	0.00	950.37
21-0274	Central Offices WVWD Logo Sign & Planter Box 01489 - ICON INC. GENERAL CONTRACTORS	Outstanding West Valley Water District	12/11/2020 12/25/2020	0.00	18,578.00
21-0275	Emergency Fueling for Generators 12/04/20 01783 - SC COMMERCIAL LLC	Completed West Valley Water District	12/14/2020 12/28/2020	0.00	1,058.41
21-0276	Bid Docs for Well 54 Discharge to Waste Drain Line 01031 - TKE ENGINEERING INC	Outstanding West Valley Water District	12/15/2020 12/29/2020	0.00	87,120.00
21-0277	Emergency Fueling for Generators 12/09/20 01783 - SC COMMERCIAL LLC	Completed West Valley Water District	12/15/2020 12/29/2020	0.00	1,241.27
21-0278	Ice Machine Repair 01703 - NORM'S REFRIGERATION, LLC	Partially Received West Valley Water District	12/15/2020 12/29/2020	0.00	709.66

## Purchase Order Summary Report

Issued Date Range 12/01/2020 - 12/31/2020

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
21-0279	Tent and Chair Rental for Holiday Luncheon 02308 - JUMP N JUMP RENTALS AND SALES LLC	Completed West Valley Water District	12/16/2020 12/30/2020	0.00	1,524.93
21-0280	Computer Supplies for December 2020 01450 - AMAZON	Outstanding West Valley Water District	12/16/2020 12/30/2020	0.00	719.75
21-0281	Jackets for District Staff 00844 - COMPUTERIZED EMBROIDERY COMPANY INC	Completed West Valley Water District	12/16/2020 12/30/2020	0.00	5,276.93
21-0282	Gasoline Order 12/16/20 01295 - FLYERS ENERGY LLC	Outstanding West Valley Water District	12/16/2020 12/30/2020	0.00	9,154.95
21-0283	Copper for Inventory 12/16/20 00748 - YO FIRE	Outstanding West Valley Water District	12/16/2020 12/30/2020	0.00	7,030.69
21-0284	SWT 2000 (ACH) 00810 - STERLING WATER TECHNOLOGIES LLC	Partially Received Roemer Treatment Plant	12/22/2020 1/5/2021	0.00	24,000.00
21-0285	80% Acetic Acid Chemical FBR 00827 - BRENNTAG PACIFIC INC	Outstanding West Valley Water District	12/22/2020 1/5/2021	0.00	12,905.96

Purchase Order Count: (45)

Total Trade Discount: 0.00

Total: 1,694,632.82



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** TREASURER'S REPORT - NOVEMBER 2020

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**DISCUSSION:**

West Valley Water District (“District”) engaged 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)). Report for the Month of November 2020 is presented to the Finance Committee for discussion.

**FISCAL IMPACT:**

None. Monthly Cost of \$2,500 was included in the FY 20-21 annual budget.

**STAFF RECOMMENDATION:**

That the Board of Directors receive and file the Treasurer’s Reports for November 2020.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. Treasurer Report November 2020



**MEETING HISTORY:**

12/09/20	Finance Committee	REFERRED TO COMMITTEE
01/13/21	Finance Committee	REFERRED TO BOARD

West Valley Water District  
Cash, Investment & Reserve Balances - November 30, 2020

Institution/Investment Type	October 2020 Balance	November 2020 Balance	RESERVE ACCOUNT	Minimum Balance	Target Balance	Maximum Balance
<b>Funds Under Control of the District:</b>			<b>RESTRICTED FUNDS</b>			
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	2016A Bond	\$ 0.35	\$ 0.35	\$ 0.35
	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>	Customer Deposit Accounts	\$ 3,309,521.95	\$ 3,309,521.95	\$ 3,309,521.95
Checking and Savings:			Capacity Charge Acct Balance	\$ 13,564,823.33	\$ 13,564,823.33	\$ 13,564,823.33
Chase - General Government Checking	\$ 5,086,313.22	\$ 3,717,683.02	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -		<b>\$ 19,874,345.63</b>	<b>\$ 19,874,345.63</b>	<b>\$ 19,874,345.63</b>
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	<b>CAPITAL RESERVE FUNDS</b>			
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50	Capital Project Account - 100% FY 20-21	\$ 9,284,433.00	\$ 9,284,433.00	\$ 9,284,433.00
	<b>\$ 5,139,950.28</b>	<b>\$ 3,771,320.08</b>	Capital Project Account-80% FY 21-22	\$ 10,679,626.00	\$ 10,679,626.00	\$ 10,679,626.00
			Administrative & General Account	\$ 1,269,847.73	\$ 1,269,847.73	\$ 1,269,847.73
				<b>\$ 21,233,906.73</b>	<b>\$ 21,233,906.73</b>	<b>\$ 21,233,906.73</b>
State of California, Local Agency Investment Fund	\$ 17,323,711.91	\$ 10,323,711.91	<b>LIQUIDITY FUNDS</b>			
US Bank - Chandler Asset Mgmt	\$ 14,142,477.42	\$ 24,158,660.90	Rate Stabilization Account	\$ 782,806.31	\$ 2,348,418.93	\$ 3,914,031.55
CalTrust Pooled Investment Fund - Short Term	\$ 15,756,885.56	\$ 15,763,954.95	Operating Reserve Account	\$ 4,232,825.77	\$ 8,465,651.54	\$ 12,698,477.31
CalTrust Pooled Investment Fund - Medium Term	\$ 10,948,478.93	\$ 10,955,384.90	Emergency Account	\$ 1,278,759.00	\$ 2,557,518.00	\$ 3,836,277.01
U. S. Treasury Bills			Water Banking Account	\$ 125,000.00	\$ 625,000.00	\$ 1,250,000.00
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -		<b>\$ 6,419,391.08</b>	<b>\$ 13,996,588.47</b>	<b>\$ 21,698,785.87</b>
			<b>OTHER RESERVES</b>			
Total	<b>\$ 63,315,804.10</b>	<b>\$ 64,977,332.74</b>	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
				<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>
Funds Under Control of Fiscal Agents:			<b>OPERATING CASH</b>			
<b>US BANK</b>			Balance Available for Daily Operations	\$ 12,449,689.65	\$ 4,872,492.26	\$ (2,829,705.14)
2016A Bond - Principal & Payment Funds	\$ 0.28	\$ 0.28		<b>\$ 12,449,689.65</b>	<b>\$ 4,872,492.26</b>	<b>\$ (2,829,705.14)</b>
2016A Bond - Interest Fund	\$ 0.07	\$ 0.07				
Total	<b>\$ 0.35</b>	<b>\$ 0.35</b>	<b>Grand Total</b>	<b>\$ 64,977,333.09</b>	<b>\$ 64,977,333.09</b>	<b>\$ 64,977,333.09</b>
<b>Grand Total</b>	<b>\$ 63,315,804.45</b>	<b>\$ 64,977,333.09</b>	<b>UNRESTRICTED RESERVES</b>	<b>\$ 45,102,987.46</b>		

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

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

*Shamindra Manbahal*  
Acting General Manager/Chief Financial & Administrative Officer



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** TREASURER'S REPORT - DECEMBER 2020

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**DISCUSSION:**

West Valley Water District (“District”) engaged 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)). Report for the Month of December 2020 is presented to the Finance Committee for discussion.

**FISCAL IMPACT:**

None. Monthly Cost of \$2,500 was included in the FY 20-21 annual budget.

**STAFF RECOMMENDATION:**

That the Board of Directors receive and file the Treasurer’s Reports for December 2020.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

Sm;jv

**ATTACHMENT(S):**

1. Treasurer Report December 2020

**MEETING HISTORY:**

01/13/21 Finance Committee REFERRED TO BOARD

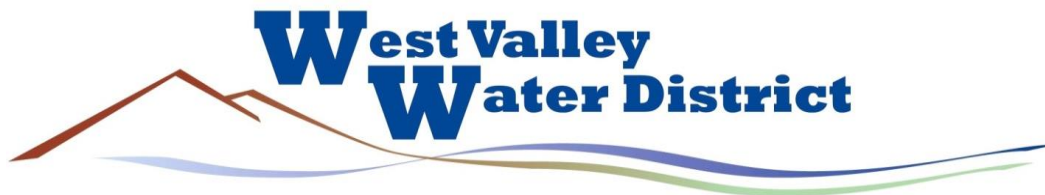
West Valley Water District  
Cash, Investment & Reserve Balances - December 31, 2020

Institution/Investment Type	November 2020 Balance	December 2020 Balance	RESERVE ACCOUNT	Minimum Balance	Target Balance	Maximum Balance
<b>Funds Under Control of the District:</b>			<b>RESTRICTED FUNDS</b>			
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	2016A Bond	\$ 0.35	\$ 0.35	\$ 0.35
	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>	Customer Deposit Accounts	\$ 3,459,967.43	\$ 3,459,967.43	\$ 3,459,967.43
Checking and Savings:			Capacity Charge Acct Balance	\$ 13,427,206.39	\$ 13,427,206.39	\$ 13,427,206.39
Chase - General Government Checking	\$ 3,717,683.02	\$ 5,401,170.49	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -		<b>\$ 19,887,174.17</b>	<b>\$ 19,887,174.17</b>	<b>\$ 19,887,174.17</b>
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	<b>CAPITAL RESERVE FUNDS</b>			
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50	Capital Project Account - 100% FY 20-21	\$ 9,284,433.00	\$ 9,284,433.00	\$ 9,284,433.00
	<b>\$ 3,771,320.08</b>	<b>\$ 5,454,807.55</b>	Capital Project Account-80% FY 21-22	\$ 10,679,626.00	\$ 10,679,626.00	\$ 10,679,626.00
			Administrative & General Account	\$ 1,269,847.73	\$ 1,269,847.73	\$ 1,269,847.73
				<b>\$ 21,233,906.73</b>	<b>\$ 21,233,906.73</b>	<b>\$ 21,233,906.73</b>
State of California, Local Agency Investment Fund	\$ 10,323,711.91	\$ 10,323,711.91	<b>LIQUIDITY FUNDS</b>			
US Bank - Chandler Asset Mgmt	\$ 24,158,660.90	\$ 24,189,852.09	Rate Stabilization Account	\$ 782,806.31	\$ 2,348,418.93	\$ 3,914,031.55
CalTrust Pooled Investment Fund - Short Term	\$ 15,763,954.95	\$ 15,770,736.21	Operating Reserve Account	\$ 4,232,825.77	\$ 8,465,651.54	\$ 12,698,477.31
CalTrust Pooled Investment Fund - Medium Term	\$ 10,955,384.90	\$ 10,961,749.34	Emergency Account	\$ 1,280,947.03	\$ 2,561,894.06	\$ 3,842,841.09
U. S. Treasury Bills			Water Banking Account	\$ 125,000.00	\$ 625,000.00	\$ 1,250,000.00
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -		<b>\$ 6,421,579.11</b>	<b>\$ 14,000,964.53</b>	<b>\$ 21,705,349.95</b>
			<b>OTHER RESERVES</b>			
Total	<b>\$ 64,977,332.74</b>	<b>\$ 66,705,157.10</b>	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
				<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>
Funds Under Control of Fiscal Agents:			<b>OPERATING CASH</b>			
<b>US BANK</b>			Balance Available for Daily Operations	\$ 14,162,497.44	\$ 6,583,112.02	\$ (1,121,273.40)
2016A Bond - Principal & Payment Funds	\$ 0.28	\$ 0.28		<b>\$ 14,162,497.44</b>	<b>\$ 6,583,112.02</b>	<b>\$ (1,121,273.40)</b>
2016A Bond - Interest Fund	\$ 0.07	\$ 0.07				
Total	<b>\$ 0.35</b>	<b>\$ 0.35</b>	<b>Grand Total</b>	<b>\$ 66,705,157.45</b>	<b>\$ 66,705,157.45</b>	<b>\$ 66,705,157.45</b>
<b>Grand Total</b>	<b>\$ 64,977,333.09</b>	<b>\$ 66,705,157.45</b>	<b>UNRESTRICTED RESERVES</b>	<b>\$ 46,817,983.28</b>		

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

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

*Shamindra Manbahal*  
Acting General Manager/Chief Financial & Administrative Officer



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** CASH DISBURSEMENTS REPORT - NOVEMBER 2020

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**BACKGROUND:**

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

**DISCUSSION:**

Each month, the Accounting Department provides a complete listing of all 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, and payroll Disbursements. 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:**

None.

**STAFF RECOMMENDATION:**

That the Board of Directors receive and file the Monthly Cash Disbursements Reports for November 2020.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. 2020 November Cash Disbursements Board Report
2. 2020 November Cash Disbursements Payroll Board Report
3. 2020 December Cash Disbursements Payroll Board Report

**MEETING HISTORY:**

12/09/20	Finance Committee	REFERRED TO COMMITTEE
01/13/21	Finance Committee	REFERRED TO BOARD

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
NOVEMBER 2020

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
4987	ALBERT A WEBB ASSOCIATES	Santa Ana Avenue Water Main Phase 1		\$ 1,610.77
4988	BOOT BARN INC	SAFETY BOOTS-JONATHAN BARFIELD	\$ 200.00	
4989	CHANDLER ASSET MANAGEMENT	OCTOBER 2020 SERVICES	\$ 1,184.60	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 113.25	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 80.00	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 9.00	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 30.00	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 36.00	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 36.00	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 36.00	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 9.00	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 12.00	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 141.00	
4990	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
4991	INFOSEND INC	BILLS-Postage & Printing Sept 2020	\$ 2,996.65	
4991	INFOSEND INC	BILLS-Postage & Printing Sept 2020	\$ 8,825.29	
4992	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 21.17	
4992	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 371.59	
4992	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 381.90	
4992	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 444.51	
4992	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 254.58	
4992	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 199.72	
4992	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 257.64	
4993	SB VALLEY MUNICIPAL	BASELINE FEEDER-JULY 2020	\$ 2,200.00	
4993	SB VALLEY MUNICIPAL	BASELINE FEEDER-JULY 2020	\$ 26,794.07	
4993	SB VALLEY MUNICIPAL	BASELINE FEEDER-JULY 2020	\$ 8,761.13	
4993	SB VALLEY MUNICIPAL	BLF ELECTRIC BILL	\$ 52,621.56	
4993	SB VALLEY MUNICIPAL	BASELINE FEEDER-AUGUST 2020	\$ 2,200.00	
4993	SB VALLEY MUNICIPAL	BASELINE FEEDER-AUGUST 2020	\$ 26,794.07	
4993	SB VALLEY MUNICIPAL	BASELINE FEEDER-AUGUST 2020	\$ 82,071.44	
4994	SMITH LAW OFFICES LLP	LEGAL FEES	\$ 325.00	
4995	UNIFIRST CORPORATION	HQ JANITORIAL SERVICES	\$ 262.92	
4995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.20	
4995	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.16	
4995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.51	
4995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.99	
4995	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.06	
4995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.32	
4995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.39	
4995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.44	
4995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.13	
4995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.48	
4995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.43	
4995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.39	
4995	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.35	
4995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 8.72	
4995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.42	
4995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.06	
4995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.42	
4995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.22	
4995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.05	



**WEST VALLEY WATER DISTRICT**CASH DISBURSEMENT REPORT  
NOVEMBER 2020

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
4995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.90	
4995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.51	
4995	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.06	
4995	UNIFIRST CORPORATION	UNIFORMS-WTR TRTMT	\$ 4.20	
4995	UNIFIRST CORPORATION	UNIFORMS-WTR TRTMT	\$ 4.94	
4995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.14	
4995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.82	
4995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.25	
4995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.00	
4995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.82	
4995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.72	
4995	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.05	
4995	UNIFIRST CORPORATION	UNIFORMS-WTP	\$ 4.99	
4995	UNIFIRST CORPORATION	UNIFORMS-WTP	\$ 4.29	
4995	UNIFIRST CORPORATION	UNIFORMS-WTP	\$ 5.06	
4995	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 4.80	
4997	YOUNG, CLIFFORD	CALPERS LTC-NOV 2020	\$ 527.91	
4998	AIR & HOSE SOURCE INC	VEHICLE MAINTENANCE	\$ 11.62	
4999	BOOT BARN INC	SAFETY BOOTS MAINT DEPT	\$ 224.90	
4999	BOOT BARN INC	SAFETY BOOTS MAINT DEPT	\$ 188.18	
4999	BOOT BARN INC	SAFETY BOOTS MAINT DEPT	\$ 142.28	
4999	BOOT BARN INC	SAFETY BOOTS MAINT DEPT	\$ 151.46	
5000	CRB SECURITY SOLUTIONS	WTP ALARM REPAIR	\$ 276.25	
5001	HACH COMPANY	WTP-TURBIDITY METER	\$ 148.44	
5001	HACH COMPANY	WTP-TURBIDITY METER	\$ 4,739.87	
5001	HACH COMPANY	WTP REP/MAINT	\$ 416.46	
5002	HONEYWELL	1" METERS-METERS/MXUS		\$ 6,874.59
5002	HONEYWELL	INVENTORY	\$ 20,558.28	
5002	HONEYWELL	1" METERS-METERS/MXUS		\$ 13,961.22
5003	MCMaster-CARR SUPPLY COMPANY	OPR RACKS	\$ 506.14	
5003	MCMaster-CARR SUPPLY COMPANY	WTP REP/MAINT	\$ 191.52	
5003	MCMaster-CARR SUPPLY COMPANY	WTP REP/MAINT	\$ 287.14	
5003	MCMaster-CARR SUPPLY COMPANY	WTP REP/MAINT	\$ 493.30	
5004	SAMBA HOLDINGS INC	HR SERVICES-DRIVER MONITORING	\$ 100.70	
5005	SHARP EXTERMINATOR COMPANY	OCT MONTHLY MAINTENANCE	\$ 185.00	
5006	ALBERT A WEBB ASSOCIATES	Staking Service for Casmalia & Lilac Water Main		\$ 342.50
5007	BOOT BARN INC	SAFETY BOOTS-GILBERT OLIVARES	\$ 225.00	
5008	CALIFORNIA LANDSCAPE & DESIGN INC.	Landscape Services for District	\$ 5,760.00	
5008	CALIFORNIA LANDSCAPE & DESIGN INC.	Landscape Services for District	\$ 1,540.00	
5009	DIAMOND ENVIRONMENTAL SERVICES LLC	PORTABLE RESTROOM RENTAL	\$ 112.71	
5010	ENGINEERING RESOURCES INC	Task Order #2 Casmalia Water Line Replacement		\$ 22,646.50
5010	ENGINEERING RESOURCES INC	LORD RANCH SITE GRADING & PAVEMENT 4/19/18		\$ 4,575.00
5010	ENGINEERING RESOURCES INC	LORD RANCH SITE GRADING & PAVEMENT 4/19/18		\$ 8,950.00
5011	FASTENAL COMPANY	VENDING RESTOCK	\$ 294.90	
5012	GARDEN INTERIORS	PLANTS MAINT-NOV 2020	\$ 424.00	
5013	HACH COMPANY	TOC METER SERVICE CONTRACT	\$ 6,925.00	
5014	RAMCO RECYCLED AGGREGATE MATERIALS	Disposal of Excavated Materials	\$ 750.00	
5014	RAMCO RECYCLED AGGREGATE MATERIALS	Type 2 Base for Backfill	\$ 41.51	
5014	RAMCO RECYCLED AGGREGATE MATERIALS	Type 2 Base for Backfill	\$ 57.28	
5014	RAMCO RECYCLED AGGREGATE MATERIALS	Type 2 Base for Backfill	\$ 158.46	
5015	ROB KATHERMAN CONSULTING	Professional Consulting Services		\$ 1,513.00
5016	VULCAN MATERIALS COMPANY	Temporary Asphalt	\$ 855.13	
5017	ACWA/JOINT POWERS INSURANCE	PREPAID GENERAL LIABILITY PROGRAM	\$ 320,958.73	
5018	ARROWHEAD UNITED WAY	Gina Bertoline	\$ 4.00	
5018	ARROWHEAD UNITED WAY	Gina Bertoline	\$ 4.00	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
NOVEMBER 2020

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
5019	BERTOLINE, GINA E	COVID TESTING	\$ 150.00	
5020	CED CREDIT OFFICE	WTP SUPPLIES	\$ 284.96	
5021	ENGINEERING RESOURCES INC	Engineering Design 1.0 MG Reservoir @Lord Ranch		\$ 6,037.50
5021	ENGINEERING RESOURCES INC	Engineering Design 1.0 MG Reservoir @Lord Ranch		\$ 4,965.00
5021	ENGINEERING RESOURCES INC	WATERLINE & PUMP STN 4-3 AT LORD RANCH CO#2		\$ 9,289.50
5021	ENGINEERING RESOURCES INC	LORD RANCH SITE GRADING & PAVEMENT 4/19/18		\$ 3,845.00
5022	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 367.78	
5023	HACH COMPANY	WTP CHEMICALS	\$ 453.58	
5023	HACH COMPANY	BENCH TOP REPAIR	\$ 718.00	
5024	HARPER, HEIDI	COVID TESTING	\$ 150.00	
5025	HASA INC.	CHEMICALS WELL#33	\$ 245.65	
5025	HASA INC.	CHEMICALS WELL#15	\$ 267.71	
5025	HASA INC.	CHEMICALS WELL#30	\$ 246.57	
5025	HASA INC.	CHEMICALS WELL#8	\$ 331.11	
5025	HASA INC.	CHEMICALS WELL#54	\$ 211.35	
5025	HASA INC.	WELL#42 CHEMICALS	\$ 338.16	
5025	HASA INC.	CHEMICALS WELL#30	\$ 77.49	
5025	HASA INC.	CHEMICALS WELL#15	\$ 84.54	
5025	HASA INC.	CHEMICALS WELL#8	\$ 140.90	
5025	HASA INC.	CHEMICALS WELL#5	\$ 119.76	
5025	HASA INC.	CHEMICALS WELL#4	\$ 493.14	
5025	HASA INC.	CHEMICALS ROEMER	\$ 3,037.48	
5026	LONG, LEON	MEDICARE PART B REIMBURSEMENT	\$ 433.80	
5027	LONG, MARVALINE	MEDICARE PART B REIMBURSEMENT	\$ 433.80	
5028	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 166.92	
5028	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 447.70	
5028	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 416.82	
5028	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 65.46	
5029	MILLER SPATIAL SERVICES LLC	CIP/DIP project updates - 32 As-Builts		\$ 4,000.00
5029	MILLER SPATIAL SERVICES LLC	IT SERVICE AND RENEWING CERTIFICATE		\$ 4,000.00
5030	Q AIR-CALIFORNIA	FBR P.M. CONTRACT AND BLOWERS	\$ 1,773.00	
5030	Q AIR-CALIFORNIA	FBR P.M. CONTRACT AND BLOWERS	\$ 1,296.10	
5030	Q AIR-CALIFORNIA	Air Compressor and Blower PM Contract for OPR	\$ 2,351.19	
5031	ROMERO, LIVIER	COVID TESTING	\$ 150.00	
5032	STEPHENSON, JON	COVID TESTING	\$ 150.00	
5033	WATERTRAX USA	CONTRACTS/LICENSES	\$ 13,236.09	
78939	AQUA-METRIC SALES CO	Meters and MXUs for Inventory	\$ 10,770.69	
78939	AQUA-METRIC SALES CO	MXUs for Inventory	\$ 23,943.13	
78939	AQUA-METRIC SALES CO	Meters and MXUs for Inventory	\$ 4,307.44	
78940	AT&T	CIRCUIT LINES-8310006816628	\$ 881.82	
78940	AT&T	CIRCUIT LINES-8310006816636	\$ 882.51	
78940	AT&T	WTP FIRE SVC	\$ 126.85	
78940	AT&T	SO SYSTEM OPER BLDG	\$ 660.23	
78941	AT&T LONG DISTANCE	WTP LONG DISTANCE	\$ 23.29	
78942	BURRTEC WASTE INDUSTRIES INC	WTP DISPOSAL FEES	\$ 254.01	
78943	California Highway Patrol	POLICE REPORT#9860	\$ 10.00	
78944	CALIFORNIA SPECIAL DIST ASSOC	MEMBERSHIP FEE	\$ 7,805.00	
78945	CITY OF FONTANA	POLICE REPORT 20-5764	\$ 18.00	
78946	CITY OF FONTANA	POLICE REPORT 20-3780	\$ 18.00	
78947	CITY OF FONTANA	POLICE REPORT 20-4932	\$ 18.00	
78948	CITY OF RIALTO-ALARM PROGRAM	ALARM FEES	\$ 260.70	
78949	CLIFTON LARSON ALLEN	TREASURERS REPORT-MARCH 2020	\$ 2,625.00	
78950	FAST SERVICE	CUST SERVICES-OCT 2020	\$ 275.00	
78951	GHD INC	Professional Engineering Svcs Roemer Expansion		\$ 91,237.21
78952	GRAINGER INC	WTP SUPPLIES	\$ 204.73	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
78952	GRAINGER INC	WTP SUPPLIES	\$ 432.81	
78952	GRAINGER INC	WTP SUPPLIES	\$ 37.56	
78953	IVIE MCNEILL & WYATT A PROFESSIONAL CORP	Prof. Services Ivie McNeill Wyatt Purcell & Diggs	\$ 9,945.77	
78953	IVIE MCNEILL & WYATT A PROFESSIONAL CORP	Prof. Services Ivie McNeill Wyatt Purcell & Diggs	\$ 6,239.65	
78954	JET SPEED EXPRESS LLC	DEPOSITS REF: CONTINGENCY/METER/VALVE		\$ 1,700.00
78954	JET SPEED EXPRESS LLC	DEPOSITS REF: CONTINGENCY/METER/VALVE		\$ 240.00
78954	JET SPEED EXPRESS LLC	DEPOSITS REF: CONTINGENCY/METER/VALVE		\$ 3,970.10
78955	JOHNSON'S HARDWARE INC	WTP SUPPLIES	\$ 13.31	
78956	JONATHAN BARFIELD	SAFETY BOOTS REIMBURSEMENT	\$ 20.21	
78957	LEAL TREJO ATTORNEYS AT LAW	Qui Tam Litigation Legal Matters July 2020	\$ 25,680.00	
78958	OCCUPATIONAL HEALTH CENTERS OF CALIF	HR SERVICES	\$ 520.50	
78959	PACK N MAIL	CUST SERVICES-OCT 2020	\$ 225.00	
78960	RIALTO WATER SERVICES	HQ WATER SERVICES	\$ 118.44	
78960	RIALTO WATER SERVICES	WELLHEAD TRTMT DISCHARGE	\$ 67.17	
78961	RIALTO-AGUA MANSA ASSOCIATES LP	DEPOSITS REF: CONTINGENCY/METER/VALVE		\$ 3,050.00
78961	RIALTO-AGUA MANSA ASSOCIATES LP	DEPOSITS REF: CONTINGENCY/METER/VALVE		\$ 480.00
78961	RIALTO-AGUA MANSA ASSOCIATES LP	DEPOSITS REF: CONTINGENCY/METER/VALVE		\$ 9,963.21
78961	RIALTO-AGUA MANSA ASSOCIATES LP	DEPOSITS REF: CONTINGENCY/METER/VALVE		\$ (2,690.51)
78961	RIALTO-AGUA MANSA ASSOCIATES LP	DEPOSITS REF: CONTINGENCY/METER/VALVE		\$ 200.00
78962	SB COUNTY FIRE PROTECTION DISTRICT	WTP PERMIT FEE	\$ 874.00	
78963	SO CAL LOCKSMITH / MARY K DUNSMORE	KEYS FOR OFFICES	\$ 76.50	
78964	SOUTH COAST AQMD	ANNUAL PERMIT FEES	\$ 421.02	
78964	SOUTH COAST AQMD	ANNUAL EMISSIONS FEES	\$ 136.40	
78965	TIME WARNER CABLE	CABLE/INTERNET	\$ 188.29	
78966	UNDERGROUND SERVICE ALERT	USA FEES	\$ 220.26	
78967	US DIARY	OFFICE SUPPLIES-MONTHLY PLANNERS	\$ 480.97	
78968	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 4,440.11	
78968	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 280.99	
78968	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 1,299.15	
78968	VERIZON WIRELESS PHONES	CELL PHONES	\$ 51.37	
78969	WESTBROOK FENCE INC	Installation of Tubular Fencw after Trailer Remove		\$ 9,200.00
78970	WILEY, MARK	AWWA WATER AUDIT VALIDATOR	\$ 1,500.00	
78979	BLAINE TECH SERVICES INC	Snap Sampling For FBR	\$ 840.00	
78980	BRIAN WRONOWICZ	TURF REPLACEMENT REBATE	\$ 576.00	
78981	CINTAS CORPORATION	Vehicle/Bathroom Electrostatic Cleaning 10/29/20	\$ 645.95	
78982	CITY OF RIALTO	UUTAX-OCTOBER 2020	\$ 54,981.99	
78982	CITY OF RIALTO	UUTAX-OCTOBER 2020	\$ (179.81)	
78982	CITY OF RIALTO	UUTAX-MARCH2020-SEPT2020 TRUE UP	\$ 64,907.51	
78983	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW	\$ 21,072.76	
78984	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC	\$ 352.90	
78985	CONTROL TEMP INC	A/C MAINTENANCE	\$ 385.00	
78986	EMPLOYEE RELATIONS	HR RECRUITMENT	\$ 79.80	
78987	GRAINGER INC	WTP CHLORINATION	\$ 140.64	
78987	GRAINGER INC	PROD REP/MAINT	\$ 138.03	
78988	JOHNSON'S HARDWARE INC	PROD REP/MAINT	\$ 54.92	
78988	JOHNSON'S HARDWARE INC	PROD REP/MAINT	\$ 40.89	
78988	JOHNSON'S HARDWARE INC	PROD REP/MAINT	\$ 22.60	
78989	NETWORK	Network Fleet Service 10/16/20	\$ 9,371.89	
78990	O'REILLY AUTO PARTS	VEHICLE MAINT	\$ 15.04	
78990	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 49.74	
78991	RIALTO WATER SERVICES	WELL#16 WATER	\$ 30.42	
78992	RYAN HERCO PRODUCTS CORP	WTP REP/MAINT	\$ 300.21	
78992	RYAN HERCO PRODUCTS CORP	WTP REP/MAINT	\$ 300.21	
78993	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
78994	SC COMMERCIAL LLC	Emergency Fueling for Generators	\$ 705.09	

**WEST VALLEY WATER DISTRICT**CASH DISBURSEMENT REPORT  
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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
78994	SC COMMERCIAL LLC	Emergency Fueling for Generators	\$ 299.79	
78994	SC COMMERCIAL LLC	Emergency Fueling for Generators	\$ 369.96	
78994	SC COMMERCIAL LLC	Emergency Fueling for Generators	\$ 606.03	
78994	SC COMMERCIAL LLC	Gasoline Order 11/03/20	\$ 6,364.18	
78994	SC COMMERCIAL LLC	Gasoline Order 11/03/20	\$ 2,692.49	
78995	SO CAL LOCKSMITH / MARY K DUNSMORE	HQ REPAIRS/MAINTENANCE	\$ 12.82	
78996	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 11,190.91	
78996	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 54,494.99	
78996	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 45,620.44	
78996	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 13,563.44	
78996	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 127.81	
78996	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 3,574.25	
78996	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 2,203.19	
78996	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 136.57	
78996	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 5,144.27	
78997	YO FIRE	Ball Valves for Inventory	\$ 810.28	
78997	YO FIRE	PARTS FOR BROKEN G.V REPAIR-1755 BROWN AVE		\$ 176.71
78997	YO FIRE	PARTS FOR SERVICE REPAIR	\$ 55.29	
78997	YO FIRE	16" CHANNEL LOCK	\$ 48.49	
78998	4IMPRINT, INC	PENCILS FOR POSTER CALENDER CONTEST	\$ 1,437.93	
78999	ALDAMA, BRIAN	SAFETY BOOTS	\$ 225.00	
79000	AT&T	WTP TELEMETRY	\$ 82.42	
79000	AT&T	TELEMETRY LINE	\$ 67.19	
79001	AT&T INTERNET	INTERNET	\$ 90.95	
79002	AT&T MOBILITY	CELL PHONES	\$ 23.32	
79003	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES	\$ 693.19	
79004	CALIFORNIA SPECIAL DIST ASSOC	CSDA Professional Development Modules 2-3	\$ 2,250.00	
79004	CALIFORNIA SPECIAL DIST ASSOC	CSDA Professional Development Modules 2-3	\$ 2,250.00	
79005	CEMEX INC	Sand for Backfills	\$ 130.06	
79005	CEMEX INC	Sand for Backfills	\$ 232.81	
79006	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 150.85	
79007	CITY OF SAN BERNARDINO	BLF WATER	\$ 34.30	
79008	CLA VAL CO	SERVICE MALFUNCTIONING CLA VAL	\$ 830.79	
79008	CLA VAL CO	ROEMER SUPPLIES	\$ 6,524.25	
79009	CONTROL TEMP INC	Fall HVAC Maintenance	\$ 889.64	
79010	CORE & MAIN LP	METERS SUPPLIES	\$ 423.15	
79011	D & H WATER SYSTEMS, INC.	PRODUCTION SUPPLIES	\$ 461.42	
79012	HIGHLAND FOOD EXPRESS INC	CONTINGENCY/METER/VALVE BOX REFUNDS		\$ 2,700.00
79012	HIGHLAND FOOD EXPRESS INC	CONTINGENCY/METER/VALVE BOX REFUNDS		\$ 240.00
79012	HIGHLAND FOOD EXPRESS INC	CONTINGENCY/METER/VALVE BOX REFUNDS		\$ 2,032.30
79013	HUB CONSTRUCTION SPECIALTIES	BLADES	\$ 476.28	
79014	HYDRO INDUSTRIAL ELECTRIC CO.	Remove Electrical Conduits for Trailer		\$ 4,500.00
79015	INLAND EMPIRE UTILITIES AGENCY	SERVICES 10/01/20-10/31/20	\$ 4,460.80	
79016	JOHNSON'S HARDWARE INC	SUPPLIES FOR PAINT JOB	\$ 34.46	
79017	JUMP N JUMP RENTALS AND SALES LLC	Tables for Luncheon Potluck	\$ 524.63	
79018	LES SCHWAB TIRE CENTERS OF CENTRAL CALIF	UNIT#193 MAINT	\$ 81.25	
79019	MANAGEMENT PARTNERS, INCORPORATED	Recruitment Services for HR/Risk Managment	\$ 7,333.00	
79020	OLGUIN, RUDY	AFTER HORUS LUNCH FOR MAINT DEPT	\$ 139.50	
79021	ROBERT D NIEHAUS INC	ENGINEERING SERVICES	\$ 3,110.00	
79022	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
79023	SIGNATURE PAINTING INC.	Painting of Office	\$ 1,300.00	
79024	SO CALIFORNIA EDISON	S END SHOP	\$ 84.67	
79024	SO CALIFORNIA EDISON	WELL #22 ELECTRIC	\$ 12.98	
79024	SO CALIFORNIA EDISON	PUMPS ELECTRIC	\$ 2,187.62	
79024	SO CALIFORNIA EDISON	PUMPS ELECTRIC	\$ 275.38	

**WEST VALLEY WATER DISTRICT**CASH DISBURSEMENT REPORT  
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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
79024	SO CALIFORNIA EDISON	WELL 11X ELECTRIC	\$ 45.39	
79024	SO CALIFORNIA EDISON	WELL#6 ELECTRIC	\$ 357.92	
79024	SO CALIFORNIA EDISON	WTP ELECTRICITY	\$ 47,320.07	
79025	THE GAS COMPANY	WTP GAS	\$ 15.78	
79025	THE GAS COMPANY	HQ GAS BILL	\$ 36.43	
79026	TYLER TECHNOLOGIES INC	DISASTER RECOVERY SERVICE	\$ 4,111.00	
79027	UNDERGROUND SERVICE ALERT	DIG ALERT TICKETS	\$ 514.90	
79028	USA BLUEBOOK	WATER QUALITY SUPPLIES	\$ 537.55	
79029	VERIZON CONNECT NWF INC	CONTRACTS/LICENSES	\$ 679.98	
79030	YO FIRE	19'-3" Custom Valve Extension	\$ 1,400.75	
79030	YO FIRE	MAINT SUPPLIES	\$ 120.68	
79030	YO FIRE	MAINTENANCE SUPPLIES	\$ 81.89	
79030	YO FIRE	MAINT SUPPLIES	\$ 206.88	
79035	ACWA /JPIA	RETIREE - EAP	\$ (12.85)	
79035	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 431.54	
79035	ACWA /JPIA	HEALTH INSURANCE	\$ 7,508.02	
79035	ACWA /JPIA	VISION	\$ 86.05	
79035	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 806.13	
79035	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 5,898.55	
79035	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 190.18	
79035	ACWA /JPIA	HEALTH INSURANCE	\$ 114,466.69	
79035	ACWA /JPIA	VISION	\$ 1,273.54	
79035	ACWA /JPIA	COBRA PAYMENTS	\$ 2,974.17	
79035	ACWA /JPIA	EE ADJUSTMENTS	\$ 1,595.55	
79035	ACWA /JPIA	RETIREE - HEALTH	\$ 26,625.04	
79035	ACWA /JPIA	RETIREE - DENTAL	\$ 1,682.99	
79035	ACWA /JPIA	RETIREE - VISION	\$ 516.30	
79036	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services FY 20-21	\$ 350.00	
79036	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services FY 20-21	\$ 1,283.04	
79036	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services FY 20-21	\$ 2,797.24	
79037	BAE SYSTEMS APPLIED INTELLIGENCE	EMAIL SERVICES	\$ 2,967.07	
79038	CHINO BASIN WATERMASTER	POOL ASSESSMENTS	\$ 20,786.40	
79039	CLINGER, ALBERT P	COVID TESTING	\$ 150.00	
79040	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 786.67	
79040	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 263.77	
79040	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 786.56	
79040	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 263.71	
79041	GOLDEN METERS SERVICE INC.	Meter Testing at OPR	\$ 1,350.00	
79042	GRAINGER INC	WTP SUPPLIES	\$ 73.27	
79043	GUSTAVO GUTIERREZ	COVID TESTING	\$ 150.00	
79044	HAAKER EQUIPMENT COMPANY	PM Service & Repair of Parts for Street Sweeper	\$ 717.32	
79045	HOSE-MAN	PRODUCTION SUPPLIES	\$ 314.31	
79046	HUB CONSTRUCTION SPECIALTIES	Lifting Straps Suction Hose Marking Sticks for USA	\$ 568.80	
79047	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 98.94	
79047	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 25.84	
79048	LEGAL SHIELD	LEGALSHIELD	\$ 277.06	
79048	LEGAL SHIELD	LEGALSHIELD	\$ 277.04	
79049	MINUTEMAN PRESS OF RANCHO CUCAMONGA	BUDGET BOOKS 2020-2021	\$ 494.02	
79050	MUTUAL OF OMAHA INSURANCE COMPANY	AD&D	\$ 0.70	
79050	MUTUAL OF OMAHA INSURANCE COMPANY	DEPENDENT LIFE	\$ 4.80	
79050	MUTUAL OF OMAHA INSURANCE COMPANY	LIFE INSURANCE	\$ 13.95	
79050	MUTUAL OF OMAHA INSURANCE COMPANY	LONG TERM DISABILITY	\$ 21.27	
79050	MUTUAL OF OMAHA INSURANCE COMPANY	AD&D	\$ 87.54	
79050	MUTUAL OF OMAHA INSURANCE COMPANY	DEPENDENT LIFE	\$ 74.40	
79050	MUTUAL OF OMAHA INSURANCE COMPANY	EMPLOYEE AFTER-TAX	\$ 810.91	

**WEST VALLEY WATER DISTRICT**CASH DISBURSEMENT REPORT  
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79050	MUTUAL OF OMAHA INSURANCE COMPANY	LIFE INSURANCE	\$ 1,750.80	
79050	MUTUAL OF OMAHA INSURANCE COMPANY	LONG TERM DISABILITY	\$ 2,489.44	
79050	MUTUAL OF OMAHA INSURANCE COMPANY	EMPLOYEE AFTER-TAX	\$ 745.79	
79050	MUTUAL OF OMAHA INSURANCE COMPANY	EE - ADJUSTMENTS MUTUAL OF OMAHA	\$ 120.22	
79051	PR DIAMOND PRODUCTS INC.	14 IN MULTI PURPOSE BLADE	\$ 838.00	
79051	PR DIAMOND PRODUCTS INC.	14 IN MULTI PURPOSE BLADE	\$ 82.00	
79052	QUINN COMPANY	BROON. UTILITY BU118, BOCE	\$ 5,845.32	
79053	R&S OVERHEAD DOORS OF INLAND EMPIRE	ROLL UP DOOR BUILDING C	\$ 2,275.00	
79054	SAMANTHA BLACK PHOTOGRAPHY	Photography for Poster Contest	\$ 1,000.00	
79055	STATE OF CALIFORNIA FRANCHISE TAX	GARNISHMENT	\$ 661.40	
79055	STATE OF CALIFORNIA FRANCHISE TAX	GARNISHMENT	\$ 390.79	
79056	TAFOYA & GARCIA LLP	LEGAL FEES-JUNE 2020	\$ 23,492.83	
79056	TAFOYA & GARCIA LLP	LEGAL FEES-JULY 2020	\$ 22,345.20	
79056	TAFOYA & GARCIA LLP	LEGAL FEES-AUGUST 2020	\$ 21,419.70	
79056	TAFOYA & GARCIA LLP	LEGAL FEES-SEPTEMBER 2020	\$ 22,534.08	
79057	USA BLUEBOOK	WTP CHEMICALS	\$ 475.58	
79058	VELASQUEZ, JOSE	COVID TESTING	\$ 150.00	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/DUES/VEHICLE MAINT	\$ 525.00	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/DUES/VEHICLE MAINT	\$ 525.00	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/DUES/VEHICLE MAINT	\$ 375.00	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/DUES/VEHICLE MAINT	\$ 475.00	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/DUES/VEHICLE MAINT	\$ 128.22	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/DUES/VEHICLE MAINT	\$ 474.88	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/DUES/VEHICLE MAINT	\$ 43.09	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/DUES/VEHICLE MAINT	\$ 265.00	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/OFFICE SUPP/VEHICLE MAINT	\$ 100.00	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/OFFICE SUPP/VEHICLE MAINT	\$ 470.26	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/OFFICE SUPP/VEHICLE MAINT	\$ 119.56	
DFT0001265	US BANK-CAL CARD ( PEGGY)	MEALS/TRAINING/OFFICE SUPP/VEHICLE MAINT	\$ 235.00	
DFT0001266	US BANK-CAL CARD (AL)	Lan Sweeper Computer Software Hardware Inv	\$ 500.00	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/FEES/SUPPLIES/OUTREACH PROG	\$ 424.71	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/FEES/SUPPLIES/OUTREACH PROG	\$ 100.00	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/FEES/SUPPLIES/OUTREACH PROG	\$ 30.98	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/FEES/SUPPLIES/OUTREACH PROG	\$ 678.21	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/FEES/SUPPLIES/OUTREACH PROG	\$ 190.00	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/FEES/SUPPLIES/OUTREACH PROG	\$ 196.65	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/FEES/SUPPLIES/OUTREACH PROG	\$ 348.00	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/SUPPLIES/OUTREACH PROG/OFFICE SUP	\$ 362.40	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/SUPPLIES/OUTREACH PROG/OFFICE SUP	\$ 1,095.19	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/SUPPLIES/OUTREACH PROG/OFFICE SUP	\$ 125.00	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/SUPPLIES/OUTREACH PROG/OFFICE SUP	\$ 50.00	
DFT0001266	US BANK-CAL CARD (AL)	TRAINING/SUPPLIES/OUTREACH PROG/OFFICE SUP	\$ 698.11	
DFT0001267	US BANK-CAL CARD (RICKEY)	CONTRACTS/LICENSES-COVID19	\$ 52.30	
DFT0001267	US BANK-CAL CARD (RICKEY)	CONTRACTS/LICENSES-COVID19	\$ 380.78	
DFT0001267	US BANK-CAL CARD (RICKEY)	OUTREACH PROGRAM/CONTRACTS & LICENSING	\$ 333.88	
DFT0001267	US BANK-CAL CARD (RICKEY)	OUTREACH PROGRAM/CONTRACTS & LICENSING	\$ 44.99	
DFT0001267	US BANK-CAL CARD (RICKEY)	OUTREACH PROGRAM/CONTRACTS & LICENSING	\$ 1,170.25	
DFT0001267	US BANK-CAL CARD (RICKEY)	OUTREACH PROGRAM/CONTRACTS & LICENSING	\$ 390.00	
DFT0001268	US BANK-CAL CARD (YOLANDA)	RECRUITMENT	\$ 200.00	
DFT0001268	US BANK-CAL CARD (YOLANDA)	TRAINING/RETIREMENT EXP/WELLNESS	\$ 2,107.26	
DFT0001268	US BANK-CAL CARD (YOLANDA)	TRAINING/RETIREMENT EXP/WELLNESS	\$ 75.00	
DFT0001268	US BANK-CAL CARD (YOLANDA)	TRAINING/RETIREMENT EXP/WELLNESS	\$ 225.00	
			<b>SUBTOTALS</b>	<b>1,435,036.18</b>
			<b>GRAND TOTAL</b>	<b>1,654,645.78</b>

**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2020 - 2021**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
July 2020	Pay Period #14	06/13/20	06/26/20	261,597.02
July 2020	Monthly Pay Period #7	06/01/19	06/30/19	7,810.34
July 2020	Manual Check	06/27/20	07/02/19	1,706.34
July 2020	Manual Check	06/27/19	07/06/19	832.04
July 2020	Pay Period #15	06/27/20	07/10/20	272,469.48
July 2020	Pay Period #16	07/11/20	07/24/20	270,538.64
Total for July 2020				814,953.86
August 2020	Monthly Pay Period #8	07/01/20	07/31/20	6,961.39
August 2020	Pay Period #17	07/25/20	08/07/20	271,635.85
August 2020	Manual Check	08/08/20	08/20/20	42,094.20
August 2020	Manual Check	08/08/20	08/20/20	3,081.90
August 2020	Pay Period #18	08/08/20	08/21/20	271,942.01
Total for August 2020				595,715.35
September 2020	Manual Check	08/22/20	09/02/20	585.60
September 2020	Monthly Pay Period #9	08/01/20	08/30/20	6,961.39
September 2020	Pay Period #19	08/22/20	09/04/20	267,659.14
September 2020	Pay Period #20	09/05/20	09/18/20	264,909.70
September 2020	Manual Check	09/19/20	09/24/20	43,096.15
Total for September 2020				583,211.98
October 2020	Monthly Pay Period #10	09/01/20	09/30/20	8,319.71
October 2020	Pay Period #21	09/19/20	10/02/20	305,686.46
October 2020	Manual Check	09/19/20	10/21/20	55,680.19
October 2020	Pay Period #22	10/03/20	10/16/20	256,813.65
Total for October 2020				618,180.30
November 2020	Pay Period #23	10/17/20	10/30/20	284,620.77
November 2020	Monthly Pay Period #11	10/01/20	10/31/20	7,131.18
November 2020	Manual Check	10/31/19	11/06/20	2,799.42
November 2020	Pay Period #24	10/31/20	11/13/20	326,367.63
Total for November 2020				620,919.00

**WEST VALLEY WATER DISTRICT  
EFT AND PAYROLL ITEMS  
NOVEMBER 2020**

Date	Item	Check No. or EFT	Amount
11/05/20	Pay Period #23	none	
11/05/20	Monthly Pay Period #11	none	
11/06/20	Manual Check	8817	1,864.12
11/19/20	Pay Period #24	8818	1,853.00
	<b>Total Checks</b>		<b><u>3,717.12</u></b>
11/05/20	Pay Period #23 Direct Deposits	EFT	192,961.21
11/05/20	Federal Tax Withheld Social Security & Medicare	EFT	70,491.67
11/05/20	State Tax Withheld and State Disability Insurance	EFT	14,752.23
11/05/20	Lincoln Deferred Compensation Withheld	EFT	13,907.16
11/05/20	Lincoln - Employer Match Benefit	EFT	3,225.00
11/05/20	Nationwide Deferred Compensation Withheld	EFT	2,668.22
11/05/20	Nationwide - Employer Match Benefit	EFT	700.00
11/05/20	Nationwide - 401a Employer Match Benefit	EFT	400.00
11/05/20	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	22,760.86
11/05/20	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	14,600.01
11/05/20	California State Disbursement	EFT	638.31
11/05/20	Monthly Pay Period #11 Direct Deposits	EFT	6,238.34
11/05/20	Federal Tax Withheld Social Security & Medicare	EFT	1,079.08
11/05/20	State Tax Withheld and State Disability Insurance	EFT	20.56
11/06/20	Federal Tax Withheld Social Security & Medicare	EFT	925.13
11/06/20	State Tax Withheld and State Disability Insurance	EFT	164.88
11/21/20	Pay Period #24 Direct Deposits	EFT	220,836.21
11/21/20	Federal Tax Withheld Social Security & Medicare	EFT	80,660.49
11/21/20	State Tax Withheld and State Disability Insurance	EFT	18,977.57
11/21/20	Lincoln Deferred Compensation Withheld	EFT	13,482.42
11/21/20	Lincoln - Employer Match Benefit	EFT	3,200.00
11/21/20	Nationwide Deferred Compensation Withheld	EFT	2,668.22
11/21/20	Nationwide - Employer Match Benefit	EFT	700.00
11/21/20	Nationwide - 401a Employer Match Benefit	EFT	200.00
11/21/20	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	24,113.24
11/21/20	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	14,428.66
11/21/20	California State Disbursement	EFT	638.31
11/24/20	EDD Unemployment Benefit Charge	EFT	23,057.57
	<b>Total EFT</b>		<b><u>748,495.35</u></b>
	<b>Grand Total Payroll Cash</b>		<b><u>752,212.47</u></b>



**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2020 - 2021**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
July 2020	Pay Period #14	06/13/20	06/26/20	261,597.02
July 2020	Monthly Pay Period #7	06/01/19	06/30/19	7,810.34
July 2020	Manual Check	06/27/20	07/02/19	1,706.34
July 2020	Manual Check	06/27/19	07/06/19	832.04
July 2020	Pay Period #15	06/27/20	07/10/20	272,469.48
July 2020	Pay Period #16	07/11/20	07/24/20	270,538.64
Total for July 2020				814,953.86
August 2020	Monthly Pay Period #8	07/01/20	07/31/20	6,961.39
August 2020	Pay Period #17	07/25/20	08/07/20	271,635.85
August 2020	Manual Check	08/08/20	08/20/20	42,094.20
August 2020	Manual Check	08/08/20	08/20/20	3,081.90
August 2020	Pay Period #18	08/08/20	08/21/20	271,942.01
Total for August 2020				595,715.35
September 2020	Manual Check	08/22/20	09/02/20	585.60
September 2020	Monthly Pay Period #9	08/01/20	08/30/20	6,961.39
September 2020	Pay Period #19	08/22/20	09/04/20	267,659.14
September 2020	Pay Period #20	09/05/20	09/18/20	264,909.70
September 2020	Manual Check	09/19/20	09/24/20	43,096.15
Total for September 2020				583,211.98
October 2020	Monthly Pay Period #10	09/01/20	09/30/20	8,319.71
October 2020	Pay Period #21	09/19/20	10/02/20	305,686.46
October 2020	Manual Check	09/19/20	10/21/20	55,680.19
October 2020	Pay Period #22	10/03/20	10/16/20	256,813.65
Total for October 2020				618,180.30
November 2020	Pay Period #23	10/17/20	10/30/20	284,620.77
November 2020	Monthly Pay Period #11	10/01/20	10/31/20	7,131.18
November 2020	Manual Check	10/31/19	11/06/20	2,799.42
November 2020	Pay Period #24	10/31/20	11/13/20	326,367.63
Total for November 2020				620,919.00
December 2020	Pay Period #25	11/14/20	11/27/20	262,546.12
December 2020	Monthly Pay Period #12	11/01/20	11/30/20	6,112.44
December 2020	Manual Check	11/28/20	12/09/20	3,188.80
December 2020	Pay Period #26	11/28/20	12/11/20	279,413.49
December 2020	Pay Period #27	12/12/20	12/25/20	284,514.87
Total for December 2020				835,775.72

**WEST VALLEY WATER DISTRICT  
EFT AND PAYROLL ITEMS  
DECEMBER 2020**

Date	Item	Check No. or EFT	Amount
12/03/20	Pay Period #25	8819	1,853.01
12/03/20	Monthly Pay Period #12	none	
12/09/20	Manual Check	none	
12/17/20	Pay Period #26	8820-8821	4,973.81
12/30/20	Pay Period #27	8822	1,923.00
	<b>Total Checks</b>		<u><u>8,749.82</u></u>
12/03/20	Pay Period #25 Direct Deposits	EFT	181,032.28
12/03/20	Federal Tax Withheld Social Security & Medicare	EFT	59,984.39
12/03/20	State Tax Withheld and State Disability Insurance	EFT	12,472.99
12/03/20	Lincoln Deferred Compensation Withheld	EFT	12,018.59
12/03/20	Lincoln - Employer Match Benefit	EFT	3,200.00
12/03/20	Nationwide Deferred Compensation Withheld	EFT	2,668.22
12/03/20	Nationwide - Employer Match Benefit	EFT	700.00
12/03/20	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	22,312.22
12/03/20	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	13,829.31
12/03/20	California State Disbursement	EFT	638.31
12/03/20	Monthly Pay Period #12 Direct Deposits	EFT	5,369.78
12/03/20	Federal Tax Withheld Social Security & Medicare	EFT	1,193.44
12/03/20	State Tax Withheld and State Disability Insurance	EFT	16.83
12/09/20	Manual Payment Direct Deposit	EFT	2,469.37
12/09/20	Federal Tax Withheld Social Security & Medicare	EFT	768.74
12/09/20	State Tax Withheld and State Disability Insurance	EFT	194.64
12/17/20	Pay Period #26 Direct Deposits	EFT	187,413.56
12/17/20	Federal Tax Withheld Social Security & Medicare	EFT	65,312.62
12/17/20	State Tax Withheld and State Disability Insurance	EFT	14,128.24
12/17/20	Lincoln Deferred Compensation Withheld	EFT	13,112.65
12/17/20	Lincoln - Employer Match Benefit	EFT	3,225.00
12/17/20	Nationwide Deferred Compensation Withheld	EFT	2,668.22
12/17/20	Nationwide - Employer Match Benefit	EFT	700.00
12/17/20	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	23,315.21
12/17/20	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	13,355.11
12/17/20	California State Disbursement	EFT	638.31
12/30/20	Pay Period #27 Direct Deposits	EFT	200,438.93
12/30/20	Federal Tax Withheld Social Security & Medicare	EFT	64,084.68
12/30/20	State Tax Withheld and State Disability Insurance	EFT	13,471.91
12/30/20	Lincoln Deferred Compensation Withheld	EFT	12,415.63
12/30/20	Lincoln - Employer Match Benefit	EFT	3,225.00
12/30/20	Nationwide Deferred Compensation Withheld	EFT	2,668.22
12/30/20	Nationwide - Employer Match Benefit	EFT	700.00
12/30/20	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	24,271.86
12/30/20	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	13,520.50
12/30/20	California State Disbursement	EFT	638.31
12/16/20	Social Security Administration 218 - Annual Fee	EFT	500.00
	<b>Total EFT</b>		<u><u>978,673.07</u></u>
	<b>Grand Total Payroll Cash</b>		<u><u>987,422.89</u></u>



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** CASH DISBURSEMENTS REPORT - DECEMBER 2020

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**BACKGROUND:**

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

**DISCUSSION:**

Each month, the Accounting Department provides a complete listing of all 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, and payroll Disbursements. 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:**

None

**STAFF RECOMMENDATION:**

That the Board of Directors receive and file the Monthly Cash Disbursements Reports for December 2020.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM;jv

**ATTACHMENT(S):**

1. 2020 December Cash Disbursements Board Report
2. 2020 December Cash Disbursements Payroll Board Report

**MEETING HISTORY:**

01/13/21 Finance Committee REFERRED TO BOARD

**WEST VALLEY WATER DISTRICT**CASH DISBURSEMENT REPORT  
DECEMBER 2020

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 31.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 36.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 1,585.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 706.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 575.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 33.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 20.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 20.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 45.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 42.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 36.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 135.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 20.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 25.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 12.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 40.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 151.13	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 221.63	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 15.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 64.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 141.00	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 141.00	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 113.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 80.00	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 30.00	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 113.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 80.00	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 497.75	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 262.50	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 30.00	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 33.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 113.25	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 80.00	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 30.00	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 80.00	
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 30.00	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
DECEMBER 2020

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
5034	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 30.00	
5036	FAST SIGNS	Signs for Office Interior	\$ 504.67	
5037	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 132.44	
5038	HASA INC.	WTP CHEMICALS	\$ 2,976.73	
5039	INFOSEND INC	Printing for CS Bills and Notices	\$ 2,775.42	
5039	INFOSEND INC	Printing for CS Bills and Notices	\$ 8,159.26	
5040	RED WING BUSINESS ADVANTAGE ACCOUNT	BOOTS BRIAN GRUEBERT	\$ 199.33	
5041	RIQUELME-BIRTS, CYNTHIA	TONER FOR PRINTER	\$ 55.06	
5042	SB VALLEY MUNICIPAL	BASELINE FEEDER-OCT 2020	\$ 2,200.00	
5042	SB VALLEY MUNICIPAL	BASELINE FEEDER-OCT 2020	\$ 26,794.07	
5042	SB VALLEY MUNICIPAL	BASELINE FEEDER-OCT 2020	\$ 44,308.93	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.43	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.44	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.32	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.39	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.48	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.13	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.39	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.35	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.94	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.90	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.87	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.84	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.51	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 6.03	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.96	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.84	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.51	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 6.03	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.84	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.87	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.90	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.96	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.94	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.84	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.96	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.94	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.87	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.90	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.84	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.84	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 6.03	
5043	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.51	
5043	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY DEPT	\$ 4.20	
5043	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY DEPT	\$ 4.94	
5043	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY DEPT	\$ 4.61	
5043	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY DEPT	\$ 5.45	
5043	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY DEPT	\$ 4.61	
5043	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY DEPT	\$ 5.45	
5043	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY DEPT	\$ 5.45	
5043	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY DEPT	\$ 4.61	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 4.51	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.06	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 4.99	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.06	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
DECEMBER 2020

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.51	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.51	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.06	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.06	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.51	
5043	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	JANITORIAL SVCS-WTP	\$ 105.23	
5043	UNIFIRST CORPORATION	JANITORIAL SVCS-WTP	\$ 103.63	
5043	UNIFIRST CORPORATION	JANITORIAL SVCS-WTP	\$ 112.25	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 4.99	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 5.06	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 4.29	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 4.73	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 5.51	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 4.73	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 5.51	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 5.51	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.42	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.42	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.42	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.51	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.22	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.90	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.05	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.06	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.06	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 31.03	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.94	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.94	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.06	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.63	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.59	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.94	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.06	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.59	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.63	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.94	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.94	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.39	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.94	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.59	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.39	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.06	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.94	

**WEST VALLEY WATER DISTRICT**

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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.94	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.94	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 5.61	
5043	UNIFIRST CORPORATION	UNIFORMS MAINTENANCE DEPT	\$ 4.63	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 4.14	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.00	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.05	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.25	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 4.82	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 4.82	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 4.72	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.24	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.34	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.34	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.53	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 4.53	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.83	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.59	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 113.38	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.83	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.59	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.53	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.34	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.24	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 4.53	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 4.53	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.24	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.34	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.83	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.59	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 1.32	
5043	UNIFIRST CORPORATION	UNIFORMS METERS DEPT	\$ 5.53	
5043	UNIFIRST CORPORATION	JANITORIAL SVCS	\$ 262.92	
5043	UNIFIRST CORPORATION	JANITORIAL SVCS	\$ 257.72	
5043	UNIFIRST CORPORATION	JANITORIAL SVCS	\$ 285.63	
5043	UNIFIRST CORPORATION	JANITORIAL SVCS	\$ 285.63	
5043	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING DEPT	\$ 4.16	
5043	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING DEPT	\$ 4.20	
5043	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING DEPT	\$ 4.55	
5043	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING DEPT	\$ 4.61	
5043	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING DEPT	\$ 4.61	
5043	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING DEPT	\$ 4.55	
5043	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING DEPT	\$ 4.61	
5043	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING DEPT	\$ 4.55	
5043	UNIFIRST CORPORATION	UNIFORMS-PURCHASING DEPT	\$ 4.32	
5043	UNIFIRST CORPORATION	UNIFORMS-PURCHASING DEPT	\$ 4.80	
5043	UNIFIRST CORPORATION	UNIFORMS-PURCHASING DEPT	\$ 7.57	
5043	UNIFIRST CORPORATION	UNIFORMS-PURCHASING DEPT	\$ 5.33	
5043	UNIFIRST CORPORATION	UNIFORMS-PURCHASING DEPT	\$ 7.57	
5043	UNIFIRST CORPORATION	UNIFORMS-PURCHASING DEPT	\$ 5.33	
5043	UNIFIRST CORPORATION	UNIFORMS-PURCHASING DEPT	\$ 7.57	
5043	UNIFIRST CORPORATION	UNIFORMS-PURCHASING DEPT	\$ 5.33	
5049	YOUNG, CLIFFORD	CALPERS LTC DECEMBER 2020	\$ 527.91	
5050	DIAMOND ENVIRONMENTAL SERVICES LLC	PORTABLE RESTROOM RENTAL	\$ 112.71	
5051	EL-CO CONTRACTORS INC	RETENTION		\$ (2,970.00)



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5051	EL-CO CONTRACTORS INC	Casmalia Waterline Replacement Project		\$ 57,420.73
5052	FASTENAL COMPANY	VENDING RESTOCK	\$ 160.11	
5052	FASTENAL COMPANY	VENDING RESTOCK	\$ 113.12	
5052	FASTENAL COMPANY	VENDING RESTOCK	\$ 450.32	
5053	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 28.17	
5054	INLAND ROAD SERVICE & TIRE	TIRE REPAIR-UNIT#104T	\$ 118.00	
5055	LAW OFFICES OF GLENN WARD CALSADA	LEGAL FEES	\$ 41,538.75	
5056	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 77.34	
5056	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 94.49	
5056	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 37.13	
5056	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 42.02	
5057	SALCEDO, JUAN CARLOS	SAFETY BOOTS REIMB	\$ 225.00	
5058	SAMBA HOLDINGS INC	HR SERVICES	\$ 96.95	
5059	SHARP EXTERMINATOR COMPANY	DISTRICT MAINTENANCE	\$ 185.00	
5060	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.94	
5060	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 5.84	
5060	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.84	
5060	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 6.03	
5060	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.96	
5060	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.90	
5060	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.51	
5060	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION DEPT	\$ 4.87	
5060	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY DEPT	\$ 5.45	
5060	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.51	
5060	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.06	
5060	UNIFIRST CORPORATION	UNIFORMS-FBR DEPT	\$ 5.61	
5060	UNIFIRST CORPORATION	UNIFORMS-WTR QLTY DEPT	\$ 4.61	
5060	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 4.73	
5060	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 5.51	
5060	UNIFIRST CORPORATION	UNIFORMS-WTP DEPT	\$ 5.61	
5060	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE DEPT	\$ 4.94	
5060	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE DEPT	\$ 4.94	
5060	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE DEPT	\$ 5.06	
5060	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE DEPT	\$ 5.39	
5060	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE DEPT	\$ 5.59	
5060	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE DEPT	\$ 5.61	
5060	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE DEPT	\$ 5.61	
5060	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE DEPT	\$ 4.63	
5060	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE DEPT	\$ 4.94	
5060	UNIFIRST CORPORATION	UNIFORMS-METERS DEPT	\$ 5.83	
5060	UNIFIRST CORPORATION	UNIFORMS-METERS DEPT	\$ 4.53	
5060	UNIFIRST CORPORATION	UNIFORMS-METERS DEPT	\$ 5.24	
5060	UNIFIRST CORPORATION	UNIFORMS-METERS DEPT	\$ 5.34	
5060	UNIFIRST CORPORATION	UNIFORMS-METERS DEPT	\$ 5.53	
5060	UNIFIRST CORPORATION	UNIFORMS-METERS DEPT	\$ 5.59	
5060	UNIFIRST CORPORATION	JANITORIAL SVCS	\$ 285.63	
5060	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING DEPT	\$ 4.61	
5060	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING DEPT	\$ 4.55	
5060	UNIFIRST CORPORATION	UNIFORMS-PURCHASING DEPT	\$ 7.57	
5060	UNIFIRST CORPORATION	UNIFORMS-PURCHASING DEPT	\$ 5.33	
5062	AIR & HOSE SOURCE INC	PARTS FOR PUMP	\$ 228.43	
5063	BOOT BARN INC	SAFETY BOOTS-AARON HILLMAN	\$ 200.00	
5063	BOOT BARN INC	SAFETY BOOTS-PAUL ANDREWS	\$ 100.74	
5063	BOOT BARN INC	SAFETY BOOTS-JOHN MARTIN	\$ 194.11	
5063	BOOT BARN INC	SAFETY BOOTS-JAROLD/MATT/JAIME/RAY/SCOTT	\$ 200.00	

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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
5063	BOOT BARN INC	SAFETY BOOTS-JAROLD/MATT/JAIME/RAY/SCOTT	\$ 145.03	
5063	BOOT BARN INC	SAFETY BOOTS-JAROLD/MATT/JAIME/RAY/SCOTT	\$ 200.00	
5063	BOOT BARN INC	SAFETY BOOTS-JAROLD/MATT/JAIME/RAY/SCOTT	\$ 200.00	
5063	BOOT BARN INC	SAFETY BOOTS-JAROLD/MATT/JAIME/RAY/SCOTT	\$ 145.03	
5063	BOOT BARN INC	SAFETY BOOTS-CODY LUDWING	\$ 165.23	
5063	BOOT BARN INC	SAFETY BOOTS-CLIFF/TOM	\$ 155.69	
5063	BOOT BARN INC	SAFETY BOOTS-JAROLD/MATT/JAIME/RAY/SCOTT	\$ 200.00	
5063	BOOT BARN INC	SAFETY BOOTS-CLIFF/TOM	\$ 200.00	
5063	BOOT BARN INC	SAFETY BOOTS-JAROLD/MATT/JAIME/RAY/SCOTT	\$ 100.97	
5064	CALIFORNIA LANDSCAPE & DESIGN INC.	Landscape Services for District	\$ 5,760.00	
5064	CALIFORNIA LANDSCAPE & DESIGN INC.	Landscape Services for District	\$ 1,540.00	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 31.50	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 706.75	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 575.25	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 12.50	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 218.25	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 15.75	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 113.25	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 113.25	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 80.00	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 497.75	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 80.00	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 262.50	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 113.25	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 30.00	
5065	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 30.00	
5066	COMPUTERIZED EMBROIDERY COMPANY INC	CAPS	\$ 491.34	
5066	COMPUTERIZED EMBROIDERY COMPANY INC	Jackets for District Staff	\$ 5,276.93	
5067	CRB SECURITY SOLUTIONS	District Security Alarms	\$ 204.50	
5067	CRB SECURITY SOLUTIONS	District Security Alarms	\$ 172.50	
5067	CRB SECURITY SOLUTIONS	District Security Alarms	\$ 448.50	
5067	CRB SECURITY SOLUTIONS	District Security Alarms	\$ 827.50	
5067	CRB SECURITY SOLUTIONS	District Security Alarms	\$ 344.00	
5067	CRB SECURITY SOLUTIONS	District Security Alarms	\$ 69.00	
5067	CRB SECURITY SOLUTIONS	District Security Alarms	\$ 69.00	
5067	CRB SECURITY SOLUTIONS	District Security Alarms	\$ 34.50	
5067	CRB SECURITY SOLUTIONS	District Security Alarms	\$ 34.50	
5068	DAVID N M TURCH	Lobbyist-OCT 9, 2020-NOV 8,2020	\$ 12,500.00	
5068	DAVID N M TURCH	Lobbyist-SEPT 9, 2020-OCT 8,2020	\$ 12,500.00	
5069	DC FROST ASSOCIATES INC	Recalibration Evaluation Fee (Trojan Parts) OPR	\$ 761.62	
5070	ENTERPRISE FLEET MANAGEMENT INC	Enterprise Lease Vehicles 11/04/20	\$ 3,846.29	
5070	ENTERPRISE FLEET MANAGEMENT INC	Enterprise Lease Vehicles 11/04/20	\$ 594.94	
5071	HASA INC.	CHEMICALS WELL#8	\$ 176.12	
5071	HASA INC.	CHEMICALS WELL#54	\$ 140.90	
5071	HASA INC.	CHEMICALS WELL#8	\$ 112.72	

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5071	HASA INC.	CHEMICALS WELL#24	\$ 211.35	
5071	HASA INC.	CHEMICALS WELL#15	\$ 154.99	
5071	HASA INC.	CHEMICALS-BLF	\$ 1,162.41	
5071	HASA INC.	CHEMICALS WELL#1	\$ 225.44	
5071	HASA INC.	CHEMICALS WELL#8	\$ 281.80	
5071	HASA INC.	CHEMICALS-BLF	\$ 954.82	
5071	HASA INC.	CHEMICALS-BLF	\$ 172.36	
5071	HASA INC.	CHEMICALS WELL#15	\$ 211.35	
5071	HASA INC.	CHEMICALS WELL#30	\$ 140.90	
5071	HASA INC.	CHEMICALS WELL#24	\$ 126.81	
5071	HASA INC.	CHEMICALS WELL#54	\$ 225.44	
5071	HASA INC.	WTP CHEMICALS	\$ 3,037.48	
5072	HONEYWELL	1" METERS	\$ 1,788.00	
5072	HONEYWELL	1" METERS	\$ 174.66	
5072	HONEYWELL	3/4" METERS		\$ 23,010.00
5073	KAREN I ZACHARIAS	Center Office Plants for Planter Box	\$ 702.00	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 220.19	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 75.10	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 46.51	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 109.02	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 71.87	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 167.79	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 42.27	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 23.43	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 40.39	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 67.71	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 358.45	
5074	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 191.18	
5074	MCMaster-CARR SUPPLY COMPANY	Versa-Mount Poly Carb WashDown Enclosure for OPR	\$ 529.30	
5074	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 463.96	
5074	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 300.61	
5074	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 391.61	
5074	MCMaster-CARR SUPPLY COMPANY	WTP SUPPLIES	\$ 82.14	
5075	OFFICE SOLUTIONS BUSINESS PRODUCTS	OFFICE SUPPLIES	\$ 448.39	
5075	OFFICE SOLUTIONS BUSINESS PRODUCTS	OFFICE SUPPLIES	\$ 305.90	
5075	OFFICE SOLUTIONS BUSINESS PRODUCTS	OFFICE SUPPLIES	\$ 177.67	
5076	RAMCO RECYCLED AGGREGATE MATERIALS	Type 2 Base for Backfill	\$ 98.85	
5076	RAMCO RECYCLED AGGREGATE MATERIALS	Type 2 Base for Backfill	\$ 49.97	
5076	RAMCO RECYCLED AGGREGATE MATERIALS	Type 2 Base for Backfill	\$ 161.25	
5076	RAMCO RECYCLED AGGREGATE MATERIALS	Type 2 Base for Backfill	\$ 207.47	
5076	RAMCO RECYCLED AGGREGATE MATERIALS	Disposal of Excavated Materials	\$ 375.00	
5076	RAMCO RECYCLED AGGREGATE MATERIALS	Disposal of Excavated Materials	\$ 125.00	
5077	SAFETY COMPLIANCE COMPANY	SAFETY TRAINING 10/27/20	\$ 225.00	
5078	VULCAN MATERIALS COMPANY	Temporary Asphalt	\$ 1,495.27	
79084	ALL PRO ENTERPRISES INC.	Bathroom Paper Goods Blanket	\$ 267.61	
79085	AQUA-METRIC SALES CO	MXUs for Inventory 11/05/20	\$ 23,943.13	
79086	AT&T	CIRCUIT LINES-8310006816628	\$ 881.82	
79086	AT&T	CIRCUIT LINES-8310006816636	\$ 882.51	
79086	AT&T	OFFICE HQ	\$ 684.13	
79086	AT&T	OFFICE LINES	\$ 1,189.03	
79087	BARTEL ASSOCIATES, LLC	FY2020 GASB 75 Report	\$ 2,500.00	
79088	BECKER, PAUL	LUNCH FOR CONFINED SPACE TRAINING	\$ 165.16	
79089	COUNTY CLERK OF THE BOARD OF SUPERVISORS	NOTICE OF EXEMPTION FOR SANTA ANA PHASE I PROJECT		\$ 50.00
79090	GUILLIAM, JEFFREY M	T1 CERTIFICATION	\$ 55.00	
79091	JOHNSON'S HARDWARE INC	METER SUPPLIES	\$ 39.39	

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79092	LAW OFFICE OF SOHEILA S. AZIZI & ASSOC P.C	SETTLEMENT AGREEMENT-K.H	\$ 250,000.00	
79093	NETWORK	Network Fleet Service 11/17/20	\$ 3,101.69	
79094	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 206.47	
79094	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 73.47	
79095	PR PRINTING	RECEIPT BOOKS	\$ 467.76	
79096	RIALTO FIRE DEPARTMENT	2021 ANNUAL FIRE PERMIT RENEWAL	\$ 417.00	
79097	RIALTO WATER SERVICES	WTP SEWER	\$ 67.17	
79098	RIVERSIDE COUNTY TREASURER-TAX COLLECTOR	PROPERTY TAX-2016175210033	\$ 152.39	
79098	RIVERSIDE COUNTY TREASURER-TAX COLLECTOR	PROPERTY TAX BILL-2020004142456	\$ 0.08	
79099	RUBEN CORTEZ	TURF REPLACEMENT REBATE	\$ 1,471.00	
79100	SC COMMERCIAL LLC	White Mineral Food Grade Oil for Pumps	\$ 3,928.72	
79100	SC COMMERCIAL LLC	White Mineral Food Grade Oil for Pumps	\$ 100.00	
79100	SC COMMERCIAL LLC	White Mineral Food Grade Oil for Pumps	\$ 22.87	
79100	SC COMMERCIAL LLC	DIESEL FUEL FOR GENERATORS	\$ 287.93	
79101	STATE WATER RESOURCES CONTROL BOARD	T5 CERTIFICATION-SERGIO GRANDA	\$ 105.00	
79102	TIME WARNER CABLE	CABLE/INTERNET-8448400600282151	\$ 188.29	
79103	VERIZON WIRELESS PHONES	CELL PHONES/IPADS INTERNET	\$ 4,368.31	
79103	VERIZON WIRELESS PHONES	CELL PHONE	\$ 51.37	
79103	VERIZON WIRELESS PHONES	CELL PHONES/IPADS INTERNET	\$ 1,272.54	
79104	YO FIRE	Stihl 150cc 12" Bar Chainsaw	\$ 614.12	
79119	AMERICAN PAYROLL ASSOCIATION	MEMBERSHIP#183739	\$ 258.00	
79120	AT&T	WTP FIRE SVC	\$ 125.36	
79120	AT&T	SO SYSTEM OPER BLDG	\$ 665.36	
79121	AT&T LONG DISTANCE	WTP LONG DISTANCE	\$ 23.29	
79122	B&B PLASTICS INC	REFUNDS-CONTINGENCY/METER/VALVE BOX		\$ 2,050.00
79122	B&B PLASTICS INC	REFUNDS-CONTINGENCY/METER/VALVE BOX		\$ 1,440.00
79122	B&B PLASTICS INC	REFUNDS-CONTINGENCY/METER/VALVE BOX		\$ 31,637.10
79122	B&B PLASTICS INC	REFUNDS-CONTINGENCY/METER/VALVE BOX		\$ (4,223.25)
79123	BURRTEC WASTE INDUSTRIES INC	WTP DISPOSAL FEES	\$ 292.51	
79124	CHAMBERLAYNEPR	Professional Services Communications Consultant	\$ 9,075.00	
79125	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 164.64	
79126	CSM BAKERY SOLUTIONS	REFUNDS-CONTINGENCY/METER/VALVE BOX		\$ 1,350.00
79126	CSM BAKERY SOLUTIONS	REFUNDS-CONTINGENCY/METER/VALVE BOX		\$ 120.00
79126	CSM BAKERY SOLUTIONS	REFUNDS-CONTINGENCY/METER/VALVE BOX		\$ 3,115.80
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 12.83	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 7.22	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 112.28	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 193.88	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 1.42	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 255.91	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 135.71	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 8.64	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 4.22	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 137.45	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 416.90	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 9.07	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 143.12	
79127	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 179.43	
79128	DUNN EDWARDS CORPORATION	WTP SUPPLIES	\$ 155.12	
79129	EMPLOYEE RELATIONS	HR SERVICES	\$ 194.22	
79130	FISH WINDOW CLEANING	WINDOW CLEANING	\$ 175.00	
79131	GARDA CL WEST INC	ARMORED TRANSPORTATION SERVICES	\$ 206.35	
79132	GRAINGER INC	EQUIPMENT REPAIR	\$ 107.75	
79133	HARDY & HARPER	Emergency Main Break Street Repairs	\$ 75,933.00	
79134	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 214.42	

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
DECEMBER 2020

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
79134	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 106.67	
79134	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 438.52	
79134	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 438.52	
79134	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 438.52	
79135	LOWES	WTP REP/MAINT-SUPPLIES	\$ 343.10	
79135	LOWES	WTP REP/MAINT-SUPPLIES RETURNS	\$ (8.18)	
79135	LOWES	WTP REP/MAINT-SUPPLIES	\$ 25.59	
79135	LOWES	WTP REP/MAINT-SUPPLIES	\$ 481.21	
79135	LOWES	WTP REP/MAINT-SUPPLIES	\$ 370.47	
79135	LOWES	WTP REP/MAINT-SUPPLIES	\$ 480.56	
79135	LOWES	LOWE'S FOR ROEMER	\$ 518.53	
79135	LOWES	WTP REP/MAINT-SUPPLIES	\$ 474.70	
79135	LOWES	WTP REP/MAINT-SUPPLIES	\$ 449.23	
79135	LOWES	MAINT REP/MAINT-SUPPLIES	\$ 178.15	
79135	LOWES	MAINT REP/MAINT-SUPPLIES	\$ 34.51	
79135	LOWES	MAINT REP/MAINT-SUPPLIES	\$ 228.71	
79135	LOWES	METERS REP/MAINT-SUPPLIES	\$ 159.45	
79135	LOWES	METERS REP/MAINT-SUPPLIES	\$ 183.93	
79136	MARTIN, JOHN	D3 CERTIFICATION	\$ 140.00	
79137	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 66.15	
79137	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 24.02	
79137	NED'S OIL SALES INC	WTP SUPPLIES	\$ 14.01	
79137	NED'S OIL SALES INC	METERS SUPPLIES	\$ 30.11	
79138	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA	HR SERVICES	\$ 103.00	
79139	PG MECHANICAL	EQUIPMENT MAINTENANCE	\$ 472.00	
79140	RIALTO WATER SERVICES	WELLHEAD TRMT DISCHARGE	\$ 67.17	
79140	RIALTO WATER SERVICES	HQ WATER SERVICE	\$ 119.51	
79141	SC COMMERCIAL LLC	Emergency Fueling for Generators 11/28/20	\$ 820.47	
79142	SO CALIFORNIA EDISON	ELECTRIC BILL VARIOUS LOCATIONS	\$ 7,506.09	
79142	SO CALIFORNIA EDISON	ELECTRIC BILL VARIOUS LOCATIONS	\$ 31,108.97	
79142	SO CALIFORNIA EDISON	ELECTRIC BILL VARIOUS LOCATIONS	\$ 86,052.71	
79142	SO CALIFORNIA EDISON	BLF ELECTRICITY	\$ 95.39	
79142	SO CALIFORNIA EDISON	ELECTRIC BILL VARIOUS LOCATIONS	\$ 5,313.85	
79142	SO CALIFORNIA EDISON	ELECTRIC BILL VARIOUS LOCATIONS	\$ 119.50	
79142	SO CALIFORNIA EDISON	ELECTRIC BILL VARIOUS LOCATIONS	\$ 2,424.07	
79142	SO CALIFORNIA EDISON	ELECTRIC BILL VARIOUS LOCATIONS	\$ 153.55	
79142	SO CALIFORNIA EDISON	ELECTRIC BILL VARIOUS LOCATIONS	\$ 2,172.18	
79142	SO CALIFORNIA EDISON	WTP ELECTRIC	\$ 48,972.73	
79142	SO CALIFORNIA EDISON	ELECTRIC BILL VARIOUS LOCATIONS	\$ 3,489.38	
79143	STATE WATER RESOURCES CONTROL BOARD	PERMIT FEES	\$ 16,193.00	
79143	STATE WATER RESOURCES CONTROL BOARD	PERMIT FEE	\$ 2,811.00	
79144	THE GAS COMPANY	WTP GAS BILL	\$ 35.91	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 32.33	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 797.35	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 937.43	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 43.10	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 150.85	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 43.10	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 7,677.17	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 7,030.69	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 1,659.35	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 26.94	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 21.55	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 21.55	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 1,454.63	

**WEST VALLEY WATER DISTRICT**CASH DISBURSEMENT REPORT  
DECEMBER 2020

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 387.90	
79145	YO FIRE	Stock Order for Inventory 09/30/20	\$ 4,092.35	
79145	YO FIRE	BOLT KITS	\$ 47.41	
79146	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services FY 20-21	\$ 350.00	
79146	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services FY 20-21	\$ 2,797.24	
79146	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services FY 20-21	\$ 1,283.04	
79147	ANTHONY PRITCHETT	TURF REPLACEMENT PROJECT	\$ 746.44	
79148	AT&T	WTP TELEMTRY	\$ 83.02	
79149	AWWA	AWWA Annual Dues	\$ 4,394.00	
79150	BAVCO	WTR QLTY SUPPLIES	\$ 247.62	
79151	BURRTEC WASTE INDUSTRIES INC	TRASH SERVICE	\$ 693.19	
79152	CHR SERVICES	CPR/FIRST AID TRAINING	\$ 660.00	
79152	CHR SERVICES	CPR/FIRST AID TRAINING	\$ 660.00	
79153	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 150.85	
79154	CITY OF RIALTO	UUTAX NOVEMBER 2020	\$ 54,947.58	
79154	CITY OF RIALTO	UUTAX NOVEMBER 2020	\$ (179.81)	
79155	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-NOV 2020	\$ 21,107.98	
79155	CITY OF SAN BERNARDINO	BLF WATER	\$ 34.30	
79156	CONVERGEONE, INC	IT Phone System Upgrade	\$ 4,946.00	
79156	CONVERGEONE, INC	CISCO FLEX MAINTENANCE AND SUPPORT yr1	\$ 10,772.40	
79157	D & H WATER SYSTEMS, INC.	Parastoltic Pump Tubes for Chem Feed Well Pumps	\$ 525.34	
79158	DIVE/CORR, INC.	Dive Inspection for 3-3 and 6-2 Reservoirs	\$ 3,400.00	
79159	FAST SERVICE	CUSTOMER SERVICES-NOV 2020	\$ 223.00	
79160	GARDA CL WEST INC	ARMORED TRANSPORT	\$ 206.35	
79161	GHD INC	Professional Engineering Services Roemer Expansion		\$ 137,566.94
79162	GRAINGER INC	PRODUCTION SUPPLIES	\$ 168.74	
79163	HARDY & HARPER	Annual Street Paving PO	\$ 18,018.00	
79163	HARDY & HARPER	Annual Street Paving PO	\$ 12,899.25	
79164	HILL, JAROLD D	REQUIRED COLLEGE COURSES	\$ 1,071.53	
79165	HOME DEPOT	CONCRETE FOR F/H PADS	\$ 187.53	
79166	INLAND DESERT SECURITY	ANSWERING SERVICE-RM3424	\$ 516.00	
79166	INLAND DESERT SECURITY	ANSWERING SERVICE-RM3422	\$ 1,024.05	
79167	JOHNSON'S HARDWARE INC	WELL 42 SUPPLIES	\$ 16.13	
79167	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES-WELL 42	\$ 15.07	
79167	JOHNSON'S HARDWARE INC	PRODUCTION REP/MAINT SUPPLIES	\$ 30.13	
79167	JOHNSON'S HARDWARE INC	PRODUCTION REP/MAINT SUPPLIES	\$ 12.89	
79167	JOHNSON'S HARDWARE INC	PRODUCTION REP/MAINT SUPPLIES	\$ 39.84	
79167	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 27.97	
79167	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 34.47	
79167	JOHNSON'S HARDWARE INC	MAINTENANCE REP/MAINT SUPPLIES	\$ 53.83	
79167	JOHNSON'S HARDWARE INC	MAINTENANCE REP/MAINT SUPPLIES	\$ 24.76	
79167	JOHNSON'S HARDWARE INC	BLDG C SUPPLIES	\$ 78.59	
79168	JUMP N JUMP RENTALS AND SALES LLC	Tent and Chair Rental for Holiday Luncheon	\$ 1,524.93	
79169	LOWES	WTP SUPPLIES	\$ 194.36	
79169	LOWES	WTP SUPPLIES	\$ 440.07	
79169	LOWES	WTP SUPPLIES	\$ 472.96	
79169	LOWES	MAINTENANCE SUPPLIES	\$ 180.08	
79170	MISSION PROPERTY ADVISORS INC	Professional Valuation Services	\$ 4,000.00	
79171	NED'S OIL SALES INC	SUPPLIES FOR DAMAGED HYDRANTS	\$ 15.90	
79171	NED'S OIL SALES INC	WTP SUPPLIES	\$ 27.44	
79172	NORM'S REFRIGERATION, LLC	Ice Machine Repair	\$ 709.66	
79173	OLDCASTLE INFRASTRUCTURE INC	Meter Boxes and Lids for Inventory	\$ 9,386.35	
79173	OLDCASTLE INFRASTRUCTURE INC	Meter Boxes and Lids for Inventory	\$ 4,848.75	
79173	OLDCASTLE INFRASTRUCTURE INC	Meter Boxes and Lids for Inventory	\$ 9,381.36	
79174	PACK N MAIL	CUSTOMER SERVICES-NOV 2020	\$ 212.00	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
DECEMBER 2020

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
79175	QUADIENT FINANCE USA INC	POSTAGE METER RENTAL	\$ 319.53	
79176	ROBERT D NIEHAUS INC	CONSULTING SERVICES	\$ 14,320.00	
79177	ROYAL INDUSTRIAL SOLUTIONS	WTP SUPPLIES	\$ 249.14	
79178	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
79178	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
79179	SANTA ANA WATERSHED ASSOCIATION	Cactus Basin 2 - Herbicide Treatment	\$ 6,516.31	
79179	SANTA ANA WATERSHED ASSOCIATION	Cactus Basin Burrowing Owl	\$ 455.19	
79180	SC COMMERCIAL LLC	FUEL FOR GENERATORS	\$ 459.32	
79180	SC COMMERCIAL LLC	Emergency Fueling for Generators 12/04/20	\$ 1,058.41	
79180	SC COMMERCIAL LLC	Emergency Fueling for Generators 12/09/20	\$ 943.60	
79180	SC COMMERCIAL LLC	Emergency Fueling for Generators 12/09/20	\$ 297.67	
79181	UNION PACIFIC RAILROAD CO	FOLDER# 0325540		\$ 755.00
79182	WESTERN WATER WORKS SUPPLY CO INC	Meter Box Lids for Inventory	\$ 24,437.70	
		SUBTOTALS	1,057,858.53	251,322.32
		<b>GRAND TOTAL</b>		<b>1,309,180.85</b>

**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2020 - 2021**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
July 2020	Pay Period #14	06/13/20	06/26/20	261,597.02
July 2020	Monthly Pay Period #7	06/01/19	06/30/19	7,810.34
July 2020	Manual Check	06/27/20	07/02/19	1,706.34
July 2020	Manual Check	06/27/19	07/06/19	832.04
July 2020	Pay Period #15	06/27/20	07/10/20	272,469.48
July 2020	Pay Period #16	07/11/20	07/24/20	270,538.64
Total for July 2020				814,953.86
August 2020	Monthly Pay Period #8	07/01/20	07/31/20	6,961.39
August 2020	Pay Period #17	07/25/20	08/07/20	271,635.85
August 2020	Manual Check	08/08/20	08/20/20	42,094.20
August 2020	Manual Check	08/08/20	08/20/20	3,081.90
August 2020	Pay Period #18	08/08/20	08/21/20	271,942.01
Total for August 2020				595,715.35
September 2020	Manual Check	08/22/20	09/02/20	585.60
September 2020	Monthly Pay Period #9	08/01/20	08/30/20	6,961.39
September 2020	Pay Period #19	08/22/20	09/04/20	267,659.14
September 2020	Pay Period #20	09/05/20	09/18/20	264,909.70
September 2020	Manual Check	09/19/20	09/24/20	43,096.15
Total for September 2020				583,211.98
October 2020	Monthly Pay Period #10	09/01/20	09/30/20	8,319.71
October 2020	Pay Period #21	09/19/20	10/02/20	305,686.46
October 2020	Manual Check	09/19/20	10/21/20	55,680.19
October 2020	Pay Period #22	10/03/20	10/16/20	256,813.65
Total for October 2020				618,180.30
November 2020	Pay Period #23	10/17/20	10/30/20	284,620.77
November 2020	Monthly Pay Period #11	10/01/20	10/31/20	7,131.18
November 2020	Manual Check	10/31/19	11/06/20	2,799.42
November 2020	Pay Period #24	10/31/20	11/13/20	326,367.63
Total for November 2020				620,919.00
December 2020	Pay Period #25	11/14/20	11/27/20	262,546.12
December 2020	Monthly Pay Period #12	11/01/20	11/30/20	6,112.44
December 2020	Manual Check	11/28/20	12/09/20	3,188.80
December 2020	Pay Period #26	11/28/20	12/11/20	279,413.49
December 2020	Pay Period #27	12/12/20	12/25/20	284,514.87
Total for December 2020				835,775.72



**WEST VALLEY WATER DISTRICT  
EFT AND PAYROLL ITEMS  
DECEMBER 2020**

Date	Item	Check No. or EFT	Amount
12/03/20	Pay Period #25	8819	1,853.01
12/03/20	Monthly Pay Period #12	none	
12/09/20	Manual Check	none	
12/17/20	Pay Period #26	8820-8821	4,973.81
12/30/20	Pay Period #27	8822	1,923.00
	<b>Total Checks</b>		<b><u>8,749.82</u></b>
12/03/20	Pay Period #25 Direct Deposits	EFT	181,032.28
12/03/20	Federal Tax Withheld Social Security & Medicare	EFT	59,984.39
12/03/20	State Tax Withheld and State Disability Insurance	EFT	12,472.99
12/03/20	Lincoln Deferred Compensation Withheld	EFT	12,018.59
12/03/20	Lincoln - Employer Match Benefit	EFT	3,200.00
12/03/20	Nationwide Deferred Compensation Withheld	EFT	2,668.22
12/03/20	Nationwide - Employer Match Benefit	EFT	700.00
12/03/20	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	22,312.22
12/03/20	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	13,829.31
12/03/20	California State Disbursement	EFT	638.31
12/03/20	Monthly Pay Period #12 Direct Deposits	EFT	5,369.78
12/03/20	Federal Tax Withheld Social Security & Medicare	EFT	1,193.44
12/03/20	State Tax Withheld and State Disability Insurance	EFT	16.83
12/09/20	Manual Payment Direct Deposit	EFT	2,469.37
12/09/20	Federal Tax Withheld Social Security & Medicare	EFT	768.74
12/09/20	State Tax Withheld and State Disability Insurance	EFT	194.64
12/17/20	Pay Period #26 Direct Deposits	EFT	187,413.56
12/17/20	Federal Tax Withheld Social Security & Medicare	EFT	65,312.62
12/17/20	State Tax Withheld and State Disability Insurance	EFT	14,128.24
12/17/20	Lincoln Deferred Compensation Withheld	EFT	13,112.65
12/17/20	Lincoln - Employer Match Benefit	EFT	3,225.00
12/17/20	Nationwide Deferred Compensation Withheld	EFT	2,668.22
12/17/20	Nationwide - Employer Match Benefit	EFT	700.00
12/17/20	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	23,315.21
12/17/20	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	13,355.11
12/17/20	California State Disbursement	EFT	638.31
12/30/20	Pay Period #27 Direct Deposits	EFT	200,438.93
12/30/20	Federal Tax Withheld Social Security & Medicare	EFT	64,084.68
12/30/20	State Tax Withheld and State Disability Insurance	EFT	13,471.91
12/30/20	Lincoln Deferred Compensation Withheld	EFT	12,415.63
12/30/20	Lincoln - Employer Match Benefit	EFT	3,225.00
12/30/20	Nationwide Deferred Compensation Withheld	EFT	2,668.22
12/30/20	Nationwide - Employer Match Benefit	EFT	700.00
12/30/20	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	24,271.86
12/30/20	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	13,520.50
12/30/20	California State Disbursement	EFT	638.31
12/16/20	Social Security Administration 218 - Annual Fee	EFT	500.00
	<b>Total EFT</b>		<b><u>978,673.07</u></b>
	<b>Grand Total Payroll Cash</b>		<b><u>987,422.89</u></b>



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** MONTHLY REVENUE & EXPENDITURES REPORTS - NOVEMBER 2020

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**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 Reports 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 November 30. 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:**

None.

**STAFF RECOMMENDATION:**

That the Board of Directors receive and file the Monthly Financial Status Reports for November 2020.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. 2020 November Revenue & Expenditure Report
2. FY 2020-21 1st Quarter Report

**MEETING HISTORY:**

12/09/20	Finance Committee	REFERRED TO COMMITTEE
01/13/21	Finance Committee	REFERRED TO BOARD



West Valley Water District, CA

# Budget Report

## Group Summary

For Fiscal: 2020-2021 Period Ending: 11/30/2020

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>							
4000 - Water consumption sales	15,656,126.20	15,656,126.20	1,456,714.99	9,677,193.16	0.00	-5,978,933.04	61.81 %
4010 - Water service charges	6,299,071.01	6,299,071.01	539,583.62	3,116,333.43	0.00	-3,182,737.58	49.47 %
4020 - Other operating revenue	3,043,643.97	3,043,643.97	51,156.81	914,232.24	0.00	-2,129,411.73	30.04 %
4030 - Property Taxes	1,773,000.00	1,773,000.00	227,466.80	227,467.28	0.00	-1,545,532.72	12.83 %
4040 - Interest & Investment Earnings	337,500.00	337,500.00	29.02	33,971.20	0.00	-303,528.80	10.07 %
4050 - Rental Revenue	30,000.00	30,000.00	2,954.62	14,773.10	0.00	-15,226.90	49.24 %
4060 - Grants and Reimbursements	0.00	0.00	0.00	12,508.81	0.00	12,508.81	0.00 %
4070 - Gain on Sale of Capital Assets	0.00	0.00	0.00	31,000.00	0.00	31,000.00	0.00 %
4080 - Other Non-Operating Revenue	10,820.00	10,820.00	0.00	10,131.05	0.00	-688.95	93.63 %
<b>Revenue Total:</b>	<b>27,150,161.18</b>	<b>27,150,161.18</b>	<b>2,277,905.86</b>	<b>14,037,610.27</b>	<b>0.00</b>	<b>-13,112,550.91</b>	<b>51.70 %</b>

## Budget Report

For Fiscal: 2020-2021 Period Ending: 11/30/2020

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>							
4030 - Property Taxes	0.00	0.00	-1.35	-1.35	0.00	1.35	0.00 %
5110 - Source Of Supply	1,660,958.00	1,660,958.00	137,152.53	216,117.53	990.52	1,443,849.95	13.07 %
5210 - Production	3,293,040.00	3,293,040.00	294,544.46	1,412,800.81	35,198.14	1,845,041.05	43.97 %
5310 - Water Quality	689,330.00	689,330.00	30,544.10	187,411.75	1,793.55	500,124.70	27.45 %
5320 - Water Treatment - Perchlorate	272,500.00	272,500.00	14,559.48	95,778.98	2,372.22	174,348.80	36.02 %
5350 - Water Treatment - FBR/FXB	2,095,343.32	2,095,343.32	45,920.11	320,702.50	144,041.76	1,630,599.06	22.18 %
5390 - Water Treatment - Roemer/Arsenic	1,798,960.00	1,798,960.00	155,989.59	662,496.77	131,626.09	1,004,837.14	44.14 %
5410 - Maintenance - T & D	2,322,909.00	2,322,909.00	91,385.27	533,735.02	350,578.47	1,438,595.51	38.07 %
5510 - Customer Service	1,156,520.00	1,156,520.00	79,026.23	414,274.49	0.00	742,245.51	35.82 %
5520 - Meter Reading	991,555.00	991,555.00	62,077.95	289,944.40	17,155.00	684,455.60	30.97 %
5530 - Billing	507,950.00	507,950.00	34,406.10	131,167.77	0.00	376,782.23	25.82 %
5610 - Administration	1,980,910.00	1,980,910.00	220,976.35	569,492.45	59,908.38	1,351,509.17	31.77 %
5615 - General Operations	2,217,094.00	2,217,094.00	137,754.00	923,579.46	116,467.97	1,177,046.57	46.91 %
5620 - Accounting	828,088.00	828,088.00	56,791.30	277,160.93	0.00	550,927.07	33.47 %
5630 - Engineering	1,414,710.00	1,414,710.00	96,189.54	431,318.82	33,654.00	949,737.18	32.87 %
5640 - Business Systems	1,145,298.00	1,145,298.00	84,312.37	406,925.98	5,904.69	732,467.33	36.05 %
5645 - GIS	227,200.00	227,200.00	11,659.55	75,563.72	0.00	151,636.28	33.26 %
5650 - Board Of Directors	269,900.00	269,900.00	18,895.95	93,178.40	22,125.00	154,596.60	42.72 %
5660 - Human Resources/Risk Management	826,979.00	826,979.00	47,036.15	225,081.87	43,317.90	558,579.23	32.46 %
5680 - Purchasing	629,574.30	629,574.30	41,840.24	279,365.45	0.00	350,208.85	44.37 %
5710 - Public Affairs	1,027,136.00	1,027,136.00	31,837.37	207,643.24	216,845.54	602,647.22	41.33 %
5720 - Grants & Rebates	41,000.00	41,000.00	576.00	6,203.80	0.00	34,796.20	15.13 %
6200 - Interest Expense	978,450.00	978,450.00	0.00	199,479.94	0.00	778,970.06	20.39 %
<b>Expense Total:</b>	<b>26,375,404.62</b>	<b>26,375,404.62</b>	<b>1,693,473.29</b>	<b>7,959,422.73</b>	<b>1,181,979.23</b>	<b>17,234,002.66</b>	<b>34.66 %</b>
<b>Report Surplus (Deficit):</b>	<b>774,756.56</b>	<b>774,756.56</b>	<b>584,432.57</b>	<b>6,078,187.54</b>	<b>-1,181,979.23</b>	<b>4,121,451.75</b>	<b>631.97 %</b>

Budget Report

For Fiscal: 2020-2021 Period Ending: 11/30/2020

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	774,756.56	774,756.56	584,432.57	6,078,187.54	-1,181,979.23	4,121,451.75
Report Surplus (Deficit):	774,756.56	774,756.56	584,432.57	6,078,187.54	-1,181,979.23	4,121,451.75

**FIRST QUARTER FINANCIAL REPORT  
THREE MONTHS ENDED SEPTEMBER 30, 2020**

	1st Quarter Actuals			
	FY19-20 9/30/2019	FY20-21 9/30/2020	Amount Change	% Change
<b>Operating revenues:</b>				
Water consumption sales	\$ 5,471,481	\$ 6,323,578	\$ 852,097	15.57%
Water service charges	1,798,467	2,010,358	\$ 211,891	11.78%
Other operating income	954,441	734,475	\$ (219,966)	-23.05%
Total operating revenues	8,224,389	9,068,411	844,022	10.26%
<b>Non-operating revenues:</b>				
Property taxes	-	-	\$ -	0.00%
Capacity charges	1,034,823	243,900	\$ (790,923)	-76.43%
Grants and reimbursements	55,332	11,210	\$ (44,122)	-79.74%
Interest and investment earnings	260,323	10,715	\$ (249,608)	-95.88%
Rental income- cellular antennas	8,638	8,864	\$ 226	2.62%
Gain/(loss) on sale/disposition of capital assets	-	-	\$ -	0.00%
Other non-operating revenues	3,679	7,083	\$ 3,404	92.53%
Total non-operating revenues	1,362,795	281,772	(1,081,023)	20.68%
<b>Operating expenses:</b>				
Public Affairs	246,875	117,385	\$ (129,490)	47.55%
Grants	656	3,080	\$ 2,424	469.51%
Source of supply	13,033	51,987	\$ 38,954	398.89%
Pumping	565,958	834,989	\$ 269,031	147.54%
Water treatment	903,668	749,825	\$ (153,843)	82.98%
Transmission and distribution	384,422	284,859	\$ (99,563)	74.10%
Customer accounts	527,054	456,829	\$ (70,225)	86.68%
General and administrative	2,015,204	1,895,599	\$ (119,605)	94.06%
Total operating expenses	4,656,870	4,394,553	(262,317)	94.37%
<b>Non-operating expenses:</b>				
Interest expense - long-term debt	226,391	199,480	\$ (26,911)	88.11%
Total non-operating expenses	226,391	199,480	(26,911)	88.11%
<b>Total revenues</b>	9,587,184	9,350,183	\$ (237,001)	-2.47%
<b>Total expenditures</b>	4,883,261	4,594,033	\$ (289,228)	-5.92%
<b>Net Change</b>	4,703,923	4,756,150	52,227	1.11%



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** MONTHLY REVENUE & EXPENDITURES REPORTS - DECEMBER 2020

---

**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 Reports 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 December 31. 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:**

None.

**STAFF RECOMMENDATION:**

That the Board of Directors receive and file the Monthly Financial Status Reports for December 2020.



Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. 2020 December Revenue & Expenditure Report

**MEETING HISTORY:**

01/13/21 Finance Committee REFERRED TO BOARD



West Valley Water District, CA

## Budget Report Group Summary

For Fiscal: 2020-2021 Period Ending: 12/31/2020

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>							
4000 - Water consumption sales	15,656,126.20	15,656,126.20	1,521,496.76	11,198,689.92	0.00	-4,457,436.28	71.53 %
4010 - Water service charges	6,299,071.01	6,299,071.01	709,061.32	3,825,394.75	0.00	-2,473,676.26	60.73 %
4020 - Other operating revenue	3,043,643.97	3,043,643.97	344,338.70	1,258,224.46	0.00	-1,785,419.51	41.34 %
4030 - Property Taxes	1,773,000.00	1,773,000.00	603,236.55	897,219.73	0.00	-875,780.27	50.60 %
4040 - Interest & Investment Earnings	337,500.00	337,500.00	0.00	64,247.90	0.00	-273,252.10	19.04 %
4050 - Rental Revenue	30,000.00	30,000.00	2,954.62	17,727.72	0.00	-12,272.28	59.09 %
4060 - Grants and Reimbursements	0.00	0.00	0.00	12,508.81	0.00	12,508.81	0.00 %
4070 - Gain on Sale of Capital Assets	0.00	0.00	0.00	31,000.00	0.00	31,000.00	0.00 %
4080 - Other Non-Operating Revenue	10,820.00	10,820.00	0.00	10,131.05	0.00	-688.95	93.63 %
<b>Revenue Total:</b>	<b>27,150,161.18</b>	<b>27,150,161.18</b>	<b>3,181,087.95</b>	<b>17,315,144.34</b>	<b>0.00</b>	<b>-9,835,016.84</b>	<b>63.78 %</b>

## Budget Report

For Fiscal: 2020-2021 Period Ending: 12/31/2020

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>							
4030 - Property Taxes	0.00	0.00	0.00	-1.35	0.00	1.35	0.00 %
5110 - Source Of Supply	1,660,958.00	1,660,958.00	65,416.91	281,534.44	990.52	1,378,433.04	17.01 %
5210 - Production	3,293,040.00	3,293,040.00	291,897.99	1,704,698.80	41,095.77	1,547,245.43	53.01 %
5310 - Water Quality	689,330.00	689,330.00	46,844.45	234,256.20	1,793.55	453,280.25	34.24 %
5320 - Water Treatment - Perchlorate	272,500.00	272,500.00	7,128.61	102,907.59	2,372.22	167,220.19	38.63 %
5350 - Water Treatment - FBR/FXB	2,095,343.32	2,095,343.32	61,805.88	382,508.38	127,989.34	1,584,845.60	24.36 %
5390 - Water Treatment - Roemer/Arsenic	1,798,960.00	1,798,960.00	131,566.22	794,062.99	156,955.39	847,941.62	52.86 %
5410 - Maintenance - T & D	2,322,909.00	2,322,909.00	229,396.48	763,131.50	313,287.10	1,246,490.40	46.34 %
5510 - Customer Service	1,156,520.00	1,156,520.00	77,474.42	492,142.32	0.00	664,377.68	42.55 %
5520 - Meter Reading	991,555.00	991,555.00	66,739.41	356,683.81	25,502.39	609,368.80	38.54 %
5530 - Billing	507,950.00	507,950.00	38,285.06	169,452.83	108,642.44	229,854.73	54.75 %
5610 - Administration	1,980,910.00	1,980,910.00	162,279.50	731,771.96	55,514.38	1,193,623.66	39.74 %
5615 - General Operations	2,217,094.00	2,217,094.00	94,717.68	941,917.18	154,171.03	1,121,005.79	49.44 %
5620 - Accounting	828,088.00	828,088.00	69,869.89	333,566.21	0.00	494,521.79	40.28 %
5630 - Engineering	1,414,710.00	1,414,710.00	145,495.53	576,814.35	16,693.50	821,202.15	41.95 %
5640 - Business Systems	1,145,298.00	1,145,298.00	95,469.42	502,395.40	6,624.44	636,278.16	44.44 %
5645 - GIS	227,200.00	227,200.00	15,929.26	91,492.98	4,750.00	130,957.02	42.36 %
5650 - Board Of Directors	269,900.00	269,900.00	15,200.34	108,378.74	22,125.00	139,396.26	48.35 %
5660 - Human Resources/Risk Management	826,979.00	826,979.00	60,109.51	285,191.38	43,317.90	498,469.72	39.72 %
5680 - Purchasing	629,574.30	629,574.30	53,714.46	333,079.91	0.00	296,494.39	52.91 %
5710 - Public Affairs	1,027,136.00	1,027,136.00	80,922.13	288,565.37	200,270.54	538,300.09	47.59 %
5720 - Grants & Rebates	41,000.00	41,000.00	2,217.44	8,421.24	0.00	32,578.76	20.54 %
6200 - Interest Expense	978,450.00	978,450.00	0.00	199,479.94	0.00	778,970.06	20.39 %
6800 - Other Non-Operating Expense	0.00	0.00	250,000.00	250,000.00	0.00	-250,000.00	0.00 %
<b>Expense Total:</b>	<b>26,375,404.62</b>	<b>26,375,404.62</b>	<b>2,062,480.59</b>	<b>9,932,452.17</b>	<b>1,282,095.51</b>	<b>15,160,856.94</b>	<b>42.52 %</b>
<b>Report Surplus (Deficit):</b>	<b>774,756.56</b>	<b>774,756.56</b>	<b>1,118,607.36</b>	<b>7,382,692.17</b>	<b>-1,282,095.51</b>	<b>5,325,840.10</b>	<b>787.42 %</b>

Budget Report

For Fiscal: 2020-2021 Period Ending: 12/31/2020

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	774,756.56	774,756.56	1,118,607.36	7,382,692.17	-1,282,095.51	5,325,840.10
Report Surplus (Deficit):	774,756.56	774,756.56	1,118,607.36	7,382,692.17	-1,282,095.51	5,325,840.10



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** FUNDS TRANSFER - NOVEMBER 2020

---

**BACKGROUND:**

In February 2020, Resolution No. 2020-8 was adopted authorizing the General Manager, Board President/Directors, and Chief Accountant, as authorized signers to access LAIF. Due to the limited access the CFO is unable to transfer funds from the District's general J.P. Morgan Chase account to investment accounts. This limitation restricts the District to maximize interest earnings because the CFO cannot imitate these transfers without Board approval. To maximize interest earnings, the CFO should be authorized to transfer funds between accounts as needed.

At the August 20, 2020 Board of Directors meeting, WVWD Board of Directors approve and authorize the Chief Financial Officer to transfer funds in/out of the District's Chase account to/from the District's investment accounts to take advantage of potential interest earnings. At this meeting the WVWD Board also requested that the CFO provides a detailed report to the Board of all transfers on a monthly basis and include this report in the monthly financial reports presented to the Board.

**FISCAL IMPACT:**

Potential interest earnings on funds invested/transferred.

**STAFF RECOMMENDATION:**

That the Board of Directors receive and file the Funds Transfer Report for November 2020.

Respectfully Submitted,

*Shamindra Manbahal*

---

Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. November Fund Transfer

**MEETING HISTORY:**

12/09/20	Finance Committee	REFERRED TO COMMITTEE
01/13/21	Finance Committee	REFERRED TO BOARD

**Fund Transfer Detail November 2020****First Transfer**

11/18/2020

Description	Amount
<b>LAIF Beg Bal</b>	17,323,711.91
<i>Transfer Out to Chase General Checking</i>	7,000,000.00
<b>LAIF Ending Bal</b>	10,323,711.91
<b>JP Morgan Chase Gen Checking Beg Bal</b>	7,341,615.64
<i>Transfer In from LAIF</i>	7,000,000.00
<b>JP Morgan Chase Gen Checking Ending Bal</b>	14,341,615.64

Ending Balances	Amount
LAIF	10,323,711.91
JP Morgan Chase Gen Checking	14,341,615.64

**Second Transfer**

11/20/2020

Description	Amount
<b>JP Morgan Chase Gen Checking Beg Bal</b>	14,341,615.64
<i>Transfer Out to Chandler Account</i>	10,000,000.00
<b>JP Morgan Chase Gen Checking Ending Bal</b>	4,341,615.64
<b>US Bank- Chandler Asset Management Beg Bal</b>	14,142,477.42
<i>Transfer In from Chase General Checking</i>	10,000,000.00
<b>US Bank- Chandler Asset Management Ending Bal</b>	24,142,477.42

Ending Balances	Amount
JP Morgan Chase Gen Checking	4,341,615.64
US Bank- Chandler Asset Management	24,142,477.42

12/1/2020

LAIF Regular Monthly Statement

California State Treasurer  
**Fiona Ma, CPA**



Local Agency Investment Fund  
 P.O. Box 942809  
 Sacramento, CA 94209-0001  
 (916) 653-3001

December 01, 2020

[LAIF Home](#)  
[PMIA Average Monthly Yields](#)

WEST VALLEY WATER DISTRICT

TREASURER  
 P.O. BOX 920  
 RIALTO, CA 92377-0920

[Tran Type Definitions](#)

Account Number: 90-36-018

November 2020 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
11/18/2020	11/18/2020	RW	1660312	N/A	JOSE VELASQUEZ	-7,000,000.00

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	17,323,711.91
Total Withdrawal:	-7,000,000.00	Ending Balance:	10,323,711.91



**WEST VALLEY WATER DI**

\*\* All values are subject to verification and adjustments. \*\*

**Balance and Transaction Report - Summary and Detail**

Transaction Date: 11/18/2020

Prior Day

Tran. Date Value Date	Description	Customer Ref.	Bank Ref.	Credit Amount	Report Time (ET)
11/18/2020 11/18/2020	EFT CREDIT	9900017123	3233126013TC	2,311.78	04:41 AM
IND NAME : West Valley Water Dist COMPANY DATA: EDI ORIG BANK : NORWEST BANK, NORTHWESTERN <hr/> ORIG CO NAME: APTWestValley ORIG ID : 110312002 DESC DATE : 201117 ENTRY DESCR: DEPOSIT ENTRY CLASS: CCD TRACE NO : 104000013126013 ENTRY DATE : 201118 IND ID NO : 9900017123 IND NAME : West Valley Wate ORIG BANK : FIRST NATIONAL BANK OF OMAHA					
11/18/2020 11/18/2020	EFT CREDIT	9900017123	3233126014TC	352.60	04:41 AM
ORIG CO NAME: APTWestValley ORIG ID : 110312002 DESC DATE : 201117 ENTRY DESCR: DEPOSIT ENTRY CLASS: CCD TRACE NO : 104000013126014 ENTRY DATE : 201118 IND ID NO : 9900017123 IND NAME : West Valley Wate ORIG BANK : FIRST NATIONAL BANK OF OMAHA					
11/18/2020 11/18/2020	BOOK TRANSFER CREDIT	CAP OF 20/11/18	4837600323JO	7,000,000.00	03:06 PM
S/R: STRAIGHT YOUR REF : CAP OF 20/11/18 REC FROM : 00000000837427871 CALIFORNIA STATE TREASURER CONCENTRATION ACCOUNT 915 CAPITOL MALL RM 319 SACRAMENTO CA 95814-4801 US REMARK : DEBIT REF 245917110100010 REC GFP : 11182003					
<b>Credit Totals:</b>		10 items		7,086,112.46	

**Debits**

Tran. Date Value Date	Description	Customer Ref.	Bank Ref.	Debit Amount	Report Time (ET)
11/18/2020 11/18/2020	EFT DEBIT	9900017123	3234003504TC	134.87	04:41 AM
ORIG CO NAME: APTWestValley ORIG ID : 110312002					



October 31, 2020 through November 30, 2020

Account Number: [REDACTED]

**ELECTRONIC WITHDRAWALS** (continued)

DATE	DESCRIPTION	AMOUNT
11/20	11/20 Fedwire Debit Via: US Bank Minnesota/091000022 A/C: Aba/091000022 Richfield MN 55423 US Ref: 001051000598 West Valley Water Distaccount #10589/Bnf/173103198383 U.S . Bank N.A., Trust US/Time/15:10 Imad: 1120B1Qgc03C012912 Trn: 4962700325Jo	10,000,000.00
11/20	Orig CO Name:Calpers Orig ID:1946207465 Desc Date: CO Entry Descr:3100 Sec:CCD Trace#:122000496093807 Eed:201120 Ind ID:2468871866 Ind Name:West Valley Water Dist 100000016170411 Cur Trn: 3256093807Tc	22,760.86
11/20	Orig CO Name:*Lincoln Nat Lif Orig ID:3504723Pnt Desc Date: CO Entry Descr:Groupnet Sec:CCD Trace#:091000016093812 Eed:201120 Ind ID:Gp46448 Ind Name:West Valley Water Dist Bxu5W20201118194727000000533 Groupnet 750011 Trn: 3256093812Tc	16,682.42
11/20	Orig CO Name:Calpers Orig ID:1946207465 Desc Date: CO Entry Descr:3100 Sec:CCD Trace#:122000496093809 Eed:201120 Ind ID:2468871866 Ind Name:West Valley Water Dist 100000016170466 Cur Trn: 3256093809Tc	14,600.01
11/20	Orig CO Name:Nationwide Orig ID:9000190073 Desc Date:201120 CO Entry Descr:Payments Sec:PPD Trace#:021000026093817 Eed:201120 Ind ID:Dcd0005932697 Ind Name:West Valley Water Dist Trn: 3256093817Tc	3,368.22
11/20	Orig CO Name:Nationwide Orig ID:9000190073 Desc Date:201120 CO Entry Descr:Payments Sec:PPD Trace#:021000026093815 Eed:201120 Ind ID:Dcd0005932543 Ind Name:West Valley Water Dist Trn: 3256093815Tc	200.00
11/23	Orig CO Name:Global Payments Orig ID:N469221406 Desc Date:202011 CO Entry Descr:Global Cbksec:CCD Trace#:091000011852181 Eed:201123 Ind ID:8788242929718 Ind Name:West Valley Water Dist Bankcard Processing Trn: 3281852181Tc	143.10
11/24	Orig CO Name:West Valley Wd Orig ID:9081653001 Desc Date:Prfund CO Entry Descr:ACH-1124 Sec:CCD Trace#:021000024206337 Eed:201124 Ind ID:9081653001 Ind Name:EFT File Name: Rp32937 EFT/ACH Created Offset For Origin#: 9090209001 CO Eff Date: 20/11/24 201124 Rp329375 Trn: 3294206337Tc	381,742.79
11/25	Orig CO Name:Calpers Orig ID:1946207465 Desc Date: CO Entry Descr:3100 Sec:CCD Trace#:122000493326498 Eed:201125 Ind ID:2468871866 Ind Name:West Valley Water Dist 100000016206687 Cur Trn: 3303326498Tc	24,113.24
11/25	Orig CO Name:Employment Devel Orig ID:2282533055 Desc Date:112420 CO Entry Descr:Edd Eftpmsec:CCD Trace#:122000493326496 Eed:201125 Ind ID:382294048 Ind Name:West Valley Water Dist Payment Trn: 3303326496Tc	23,057.57
11/25	Orig CO Name:Calpers Orig ID:1946207465 Desc Date: CO Entry Descr:3100 Sec:CCD Trace#:122000493326500 Eed:201125 Ind ID:2468871866 Ind Name:West Valley Water Dist 100000016213846 Cur Trn: 3303326500Tc	14,428.66
<b>Total Electronic Withdrawals</b>		<b>\$11,489,202.72</b>

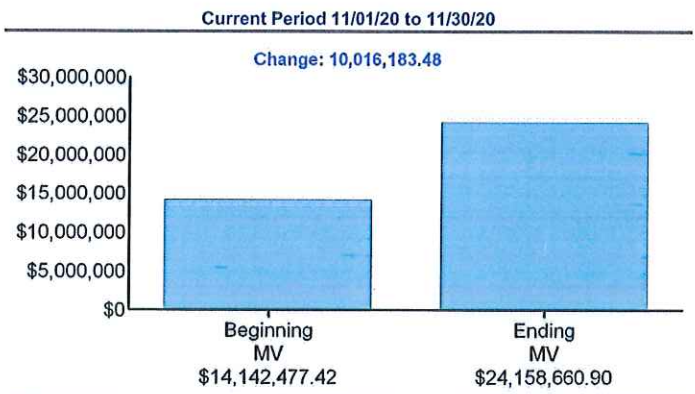


WEST VALLEY WATER DISTRICT  
ACCOUNT NUMBER: 001051000598

Page 1 of 19  
November 1, 2020 to November 30, 2020

**MARKET VALUE SUMMARY**

	Current Period 11/01/20 to 11/30/20	Year-to-Date 01/01/20 to 11/30/20
Beginning Market Value	\$14,142,477.42	\$12,752,001.52
Taxable Interest	18,660.74	246,586.10
Fees and Expenses	-117.85	-1,218.92
Cash Receipts	10,000,000.00	10,858,735.00
Long Term Gains/Losses	2,383.50	23,359.66
Short Term Gains/Losses		5,473.50
Change in Investment Value	-4,742.91	273,724.04
<b>Ending Market Value</b>	<b>\$24,158,660.90</b>	<b>\$24,158,660.90</b>





**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** FUNDS TRANSFER - DECEMBER 2020

---

**BACKGROUND:**

In February 2020, Resolution No. 2020-8 was adopted authorizing the General Manager, Board President/Directors, and Chief Accountant, as authorized signers to access LAIF. Due to the limited access the CFO is unable to transfer funds from the District's general J.P. Morgan Chase account to investment accounts. This limitation restricts the District to maximize interest earnings because the CFO cannot imitate these transfers without Board approval. To maximize interest earnings, the CFO should be authorized to transfer funds between accounts as needed.

At the August 20, 2020 Board of Directors meeting, WVWD Board of Directors approve and authorize the Chief Financial Officer to transfer funds in/out of the District's Chase account to/from the District's investment accounts to take advantage of potential interest earnings. At this meeting the WVWD Board also requested that the CFO provides a detailed report to the Board of all transfers on a monthly basis and include this report in the monthly financial reports presented to the Board.

**FISCAL IMPACT:**

Potential interest earnings on funds invested/transferred.

**STAFF RECOMMENDATION:**

That the Board of Directors receive and file the Funds Transfer Report for December 2020.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. December Fund Transfer Report

**MEETING HISTORY:**

01/13/21      Finance Committee      REFERRED TO BOARD

**Fund Transfer Detail December 2020**

Description	Amount
<b>Chase- UTC Routine Checking</b>	327,275.56
<i>Transfer Out to Chase General Checking</i>	322,275.00
<b>UTC Routine Ending Bal</b>	5,000.56
<b>JP Morgan Chase Gen Checking Beg Bal</b>	3,815,047.40
<i>Transfer In from UTC Routine Checking</i>	322,275.00
<b>JP Morgan Chase Gen Checking Ending Bal</b>	4,137,322.40

Ending Balances	Amount
UTC Routine Checking	5,000.56
JP Morgan Chase Gen Checking	4,137,322.40



JPMorgan Chase Bank, N.A.  
 P O Box 182051  
 Columbus, OH 43218-2051

December 01, 2020 through December 31, 2020

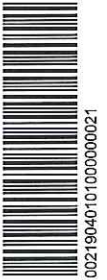
Account Number: **000000129801368**

00021904 DRE 703 210 00121 NNNNNNNNNNN 1 000000000 60 0000

WEST VALLEY WATER DISTRICT  
 855 W BASE LINE RD  
 RIALTO CA 92376-3103

**CUSTOMER SERVICE INFORMATION**

Web site: **www.Chase.com**  
 Service Center: **1-877-425-8100**  
 Deaf and Hard of Hearing: **1-800-242-7383**  
 Para Espanol: **1-888-622-4273**  
 International Calls: **1-713-262-1679**



**CHECKING SUMMARY**

Chase Analysis Business Checking

	INSTANCES	AMOUNT
<b>Beginning Balance</b>		<b>\$5,000.56</b>
Deposits and Additions	1	322,275.00
Electronic Withdrawals	1	-322,275.00
<b>Ending Balance</b>	<b>2</b>	<b>\$5,000.56</b>

**DEPOSITS AND ADDITIONS**

DATE	DESCRIPTION	AMOUNT
12/07	Book Transfer Credit B/O: Raytheon Technologies Corporation Farmington CT 06032-2569 US Trn: 0843200342Jo	\$322,275.00
<b>Total Deposits and Additions</b>		<b>\$322,275.00</b>

**ELECTRONIC WITHDRAWALS**

DATE	DESCRIPTION	AMOUNT
12/16	12/16 JPMorgan Access Transfer To Account000000122081653	\$322,275.00
<b>Total Electronic Withdrawals</b>		<b>\$322,275.00</b>

Your service charges, fees and earnings credit have been calculated through account analysis.

**DAILY ENDING BALANCE**

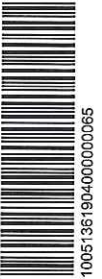
DATE	AMOUNT
12/07	\$327,275.56
12/16	5,000.56



December 01, 2020 through December 31, 2020

Account Number: **000000122081653**
**DEPOSITS AND ADDITIONS** (continued)

DATE	DESCRIPTION	AMOUNT
12/15	Orig CO Name:Global Payments Orig ID:N469221406 Desc Date:202012 CO Entry Descr:Global Depsec:CCD Trace#:091000011919471 Eed:201215 Ind ID:8788242929718 Ind Name:West Valley Water Dist Bankcard Processing Trn: 3501919471Tc	12,784.58
12/15	Orig CO Name:West Valley Wate Orig ID:Wwvgiro Desc Date:201215 CO Entry Descr:Giro Cred Sec:CCD Trace#:021000021919492 Eed:201215 Ind ID:Wwvgiro Ind Name:West Valley Wate Trn: 3501919492Tc	12,518.85
12/15	Orig CO Name:Aptwestvalley Orig ID:110312002 Desc Date:201214 CO Entry Descr:Deposit Sec:CCD Trace#:104000011919478 Eed:201215 Ind ID:9900017123 Ind Name:West Valley Wate Trn: 3501919478Tc	7,341.15
12/15	Orig CO Name:Aptwestvalley Orig ID:110312002 Desc Date:201214 CO Entry Descr:Deposit Sec:CCD Trace#:104000011919482 Eed:201215 Ind ID:9900017123 Ind Name:West Valley Wate Trn: 3501919482Tc	5,038.14
12/15	Orig CO Name:Paynearme Orig ID:2453254103 Desc Date: CO Entry Descr:EDI Pymntssec:CCD Trace#:091000011919473 Eed:201215 Ind ID:842565126939872 Ind Name:West Valley Water Dist EDI Trn: 3501919473Tc	4,569.49
12/15	Orig CO Name:Aptwestvalley Orig ID:110312002 Desc Date:201214 CO Entry Descr:Deposit Sec:CCD Trace#:104000011919484 Eed:201215 Ind ID:9900017123 Ind Name:West Valley Wate Trn: 3501919484Tc	3,616.02
12/15	Orig CO Name:Aptwestvalley Orig ID:110312002 Desc Date:201214 CO Entry Descr:Deposit Sec:CCD Trace#:104000011919486 Eed:201215 Ind ID:9900017123 Ind Name:West Valley Wate Trn: 3501919486Tc	3,126.78
12/15	Reversal of Check 77375	1,900.00
12/15	Orig CO Name:Aptwestvalley Orig ID:110312002 Desc Date:201214 CO Entry Descr:Deposit Sec:CCD Trace#:104000011919480 Eed:201215 Ind ID:9900017123 Ind Name:West Valley Wate Trn: 3501919480Tc	1,618.06
12/15	Orig CO Name:Aptwestvalley Orig ID:110312002 Desc Date:201214 CO Entry Descr:Deposit Sec:CCD Trace#:104000011919481 Eed:201215 Ind ID:9900017123 Ind Name:West Valley Wate Trn: 3501919481Tc	788.89
12/15	Orig CO Name:Aptwestvalley Orig ID:110312002 Desc Date:201214 CO Entry Descr:Deposit Sec:CCD Trace#:104000011919483 Eed:201215 Ind ID:9900017123 Ind Name:West Valley Wate Trn: 3501919483Tc	700.03
12/15	Orig CO Name:Aptwestvalley Orig ID:110312002 Desc Date:201214 CO Entry Descr:Deposit Sec:CCD Trace#:104000011919487 Eed:201215 Ind ID:9900017123 Ind Name:West Valley Wate Trn: 3501919487Tc	515.26
12/15	Orig CO Name:Riverside Cnty Orig ID:1956000930 Desc Date:201215 CO Entry Descr:Payment Sec:CCD Trace#:122000491919489 Eed:201215 Ind ID:2740029552 Ind Name:West Valley Water Dist Rmr*IV*0000045250Fy20-21 Cy Sec Sa1 1**5.91\ Property Tax Trn: 3501919489Tc	5.91
12/16	Lockbox No: 102060 For 101 Items At 16:00 5 Trn: 2400010351Lb	40,726.31
12/16	Remote Online Deposit 1	6,287.75
12/16	Remote Online Deposit 1	1,797.49
12/16	Remote Online Deposit 1	20.00
12/16	JPMorgan Access Transfer From Account000000129801368	322,275.00
12/16	Orig CO Name:Global Payments Orig ID:N469221406 Desc Date:202012 CO Entry Descr:Global Depsec:CCD Trace#:091000011728527 Eed:201216 Ind ID:8788242929718 Ind Name:West Valley Water Dist Bankcard Processing Trn: 3511728527Tc	29,797.98
12/16	Orig CO Name:West Valley Wate Orig ID:Wwvgiro Desc Date:201216 CO Entry Descr:Giro Cred Sec:CCD Trace#:021000021728535 Eed:201216 Ind ID:Wwvgiro Ind Name:West Valley Wate Trn: 3511728535Tc	8,915.02
12/16	Orig CO Name:Aptwestvalley Orig ID:110312002 Desc Date:201215 CO Entry Descr:Deposit Sec:CCD Trace#:104000011728529 Eed:201216 Ind ID:9900017123 Ind Name:West Valley Wate Trn: 3511728529Tc	6,352.85
12/16	Orig CO Name:Paynearme Orig ID:2453254103 Desc Date: CO Entry Descr:EDI Pymntssec:CCD Trace#:091000011728533 Eed:201216 Ind ID:117995017912684 Ind Name:West Valley Water Dist EDI Trn: 3511728533Tc	4,650.06





**SECOND QUARTER FINANCIAL REPORT  
THREE MONTHS ENDED DECEMBER 31, 2020**

	2nd Quarter Actuals			
	FY19-20 12/31/2019	FY20-21 12/31/2020	Amount Change	% Change
<b>Operating revenues:</b>				
Water consumption sales	\$ 4,467,198	\$ 4,875,112	\$ 407,914	9.13%
Water service charges	1,754,562	1,838,925	\$ 84,363	4.81%
Other operating income	701,706	500,207	\$ (201,499)	-28.72%
Total operating revenues	6,923,466	7,214,244	290,778	4.20%
<b>Non-operating revenues:</b>				
Property taxes	163,918	897,220	\$ 733,302	447.36%
Capacity charges	400,286	1,634,063	\$ 1,233,777	308.22%
Grants and reimbursements	1,477	1,299	\$ (178)	-12.05%
Interest and investment earnings	298,810	53,533	\$ (245,277)	-82.08%
Rental income- cellular antennas	7,401	8,864	\$ 1,463	19.77%
Gain/(loss) on sale/disposition of capital assets	-	31,000	\$ 31,000	100.00%
Other non-operating revenues	2,048	3,048	\$ 1,000	48.83%
Total non-operating revenues	873,940	2,629,027	1,755,087	300.82%
<b>Operating expenses:</b>				
Public Affairs	442,845	171,181	\$ (271,664)	-61.35%
Grants	2,772	5,342	\$ 2,570	92.71%
Source of supply	525,238	229,547	\$ (295,691)	-56.30%
Pumping	803,957	869,632	\$ 65,675	8.17%
Water treatment	890,592	763,310	\$ (127,282)	-14.29%
Transmission and distribution	592,750	478,272	\$ (114,478)	-19.31%
Customer accounts	625,371	561,057	\$ (64,314)	-10.28%
General and administrative	3,615,561	2,940,938	\$ (674,623)	-18.66%
Total operating expenses	7,499,086	6,019,279	(1,479,807)	80.27%
<b>Non-operating expenses:</b>				
Litigation Loss	162,000	250,000	\$ 88,000	54.32%
Total non-operating expenses	162,000	250,000	88,000	54.32%
<b>Total revenues</b>	7,797,406	9,843,271	\$ 2,045,865	26.24%
<b>Total expenditures</b>	7,661,086	6,269,279	\$ (1,391,807)	-18.17%
<b>Net Change</b>	136,320	3,573,992	3,437,672	2521.77%



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** OTHER POST EMPLOYEE BENEFITS (OPEB) - FY2021  
 CONTRIBUTION TO CALIFORNIA EMPLOYERS' RETIREE BENEFIT  
 TRUST FUND (CERBT)

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**BACKGROUND:**

In addition to a pension for retirees, the West Valley Water District (District) also offers Other Postemployment Benefits (OPEB). Specifically, according to the District's Personnel Policies & Practices Manual, Article 1204, OPEB includes Group Medical, Vision, Dental, Retirement Plan and Other Benefit Programs. Please see below language from Article 1204 of the District's Personnel & Procedures Manual.

“1204. BENEFITS AFTER RETIREMENT OR DEATH

a) A retired employee and dependent spouse (See Article 2 -“Dependent Spouse or Spouse of Disabled, Retired, or Deceased Employee”), or spouse of a deceased employee or retiree, may continue his/her medical, dental and vision insurance at District's expense on the basis of the following: employee is a minimum of fifty (50) years of age with a minimum of ten (10) years of continuous service. If the spouse of a deceased employee or retiree remarries and becomes eligible for health benefits under his/her new spouse's health plan, all District benefits shall be terminated.

b) With respect to a new employee hired after July 1, 2006, a retired employee (must be minimum of 55 years) and dependent spouse (See Article 2 – “Dependent Spouse or Spouse of Disable, Retired, or Deceased Employee”), or spouse of a deceased employee or retiree, may continue his/her medical, dental and vision insurance at District's expense on the basis of the following: employee is a minimum of fifty-five (55) years of age with a minimum of twenty (20) years of continuous service. If the Spouse of a deceased employee or retiree remarries and becomes eligible for health benefits under his/her new spouse's health plan, all District benefits shall be terminated.

In 2005, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 Financial Reporting for Postemployment Benefit Plans Other Than Pensions, also known as OPEB. This addresses financial statement and disclosure requirement for reporting. In 2015, GASB issued Statement No. 75, which requires the District to report its net OPEB liability (different between the total OPEB liability and assets accumulated to pay for the liability) on its Financial Statements. This statement also allows agencies that provide OPEB through an irrevocable plan that is administered

through a trust, the OPEB liability would be reported net of the amount of the OPEB plan's fiduciary net position".

In September 2014, the District Board of Directors approved a resolution authorizing the establishment of an irrevocable trust with CalPERS under their California Employers' Retiree Benefit Trust Fund (CERBT) program, a CalPERS administered trust set up for the purpose of receiving employer contributions that prefund health and other post-employment benefit costs for retirees and their beneficiaries. The necessary documents were filed with CalPERS and the trust was established. In October 2017, the District Board of Directors approved the prefunding of the District OPEB Liability.

**DISCUSSION:**

Every 2 years, the District contracts with an actuary to perform an actuarial analysis of its benefit plan for inclusion in the Comprehensive Annual Financial Report (CAFR) as required by CalPERS. The latest study was completed by Bartel Associates, LLC in October 20,2020. There are several assumptions used in developing an OPEB actuarial analysis including cost of retiree health benefits, medical premium growth rates, mortality, employment termination trends, service requirement, retirement trends, participation in the plan after retirement, and the investment earnings (discount) rate. Bartel Associates uses industry standard assumptions that are based largely on West Valley Water District and the CalPERS experience in each of those areas.

**FISCAL IMPACT:**

OPEB is a regular expense that is budgeted annually, current CERBT contribution costs are \$841,668.

**STAFF RECOMMENDATION:**

Receive and file the Other Post-Employment Benefits (OPEB) report completed October 20, 2020 as of measurement date June 30, 2019 based on the June 30, 2018 Actuarial Valuation (exhibit A). Approve the annual contribution payment to CERBT for \$841,668 and the actual benefit payments of \$460,758 to be made throughout the fiscal year. The total cumulative total paid is \$1,302,426.

Respectfully Submitted,

*Shamindra Manbahal*

---

Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. Other Post Employment Benefits (OPEB) Valuation Report

**MEETING HISTORY:**

01/13/21 Finance Committee REFERRED TO BOARD



**BARTEL**  
ASSOCIATES, LLC

**West Valley Water District  
Retiree Healthcare Plan**

**June 30, 2020 GASBS 75 Accounting Information**  
As of Measurement Date June 30, 2019  
Based on the June 30, 2018 Actuarial Valuation

Mary Elizabeth Redding, Vice President  
Rachel Sun, Actuarial Analyst  
Kateryna Doroshenko, Actuarial Analyst  
**Bartel Associates, LLC**

October 20, 2020

**Contents**

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Note Disclosures	2
Required Supplementary Information	14
Actuarial Certification	19
Supporting Calculations	20
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**Applicable Dates and Periods**

	<b>Fiscal Year Ended June 30, 2020</b>
■ Measurement date	June 30, 2019
■ Measurement period	July 1, 2018 to June 30, 2019
■ Actuarial valuation date	June 30, 2018

Update procedures were used to roll forward the Total OPEB Liability from the valuation date (June 30, 2018) to the measurement date (June 30, 2019).

Note Disclosures

**Plan Information**

	<b>Fiscal Year Ended June 30, 2020</b>
■ Plan type	Agent Multiple Employer
■ OPEB trust	Yes
■ Special funding situation	No
■ Nonemployer contributing entities	No

**Expected Long-Term Rate of Return**

	<b>Target Allocation*</b> <b>CERBT-Strategy 1</b>	<b>Expected Real Rate of Return</b>
■ Asset Class Component		
● Global Equity	59%	4.82%
● Fixed Income	25%	1.47%
● TIPS	5%	1.29%
● Commodities	3%	0.84%
● REITs	8%	3.76%
■ Assumed Long-Term Rate of Inflation		2.75%
■ Expected Long-Term Net Rate of Return, Rounded		6.75%

The long-term expected real rates of return are presented as geometric means.

\* Policy target effective October 1, 2018.

**Covered Participants\***

At June 30, 2019, the measurement date, the following numbers of participants were covered by the benefit terms:

	<b>Number of Covered Participants</b>
■ Inactives currently receiving benefits	27
■ Inactives entitled to but not yet receiving benefits	-
■ Active employees	75
■ Total	102

\* As reported by the District.

**Net OPEB Liability/(Asset)**

	Fiscal Year Ended	
	6/30/19	6/30/20
	Measurement Date 6/30/18	Measurement Date 6/30/19
■ Total OPEB Liability (TOL)	\$ 10,814,654	\$ 11,679,058
■ Fiduciary Net Position (FNP)	841,995	1,501,924
■ Net OPEB Liability (NOL)	9,972,659	10,177,134
■ Funded status (FNP/TOL)	7.8%	12.9%

**Changes in Net OPEB Liability/(Asset)**

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
■ Balance at 6/30/19 (6/30/18 measurement date)	\$10,814,654	\$ 841,995	\$ 9,972,659
■ Changes for the year			
● Service Cost	335,647	-	335,647
● Interest	739,614	-	739,614
● Changes of benefit terms	175,249	-	175,249
● Actual vs. expected experience	-	-	-
● Assumption changes	-	-	-
● Contributions - employer*	-	953,106	(953,106)
● Contributions - employee	-	-	-
● Net investment income	-	93,161	(93,161)
● Benefit payments*	(386,106)	(386,106)	-
● Administrative expenses	-	(232)	232
■ Net Changes	864,404	659,929	204,475
■ Balance at 6/30/20 (6/30/19 measurement date)	\$11,679,058	\$ 1,501,924	\$10,177,134

\* See the measurement period column on page 20 for details.



**Sensitivity of Net OPEB Liability/(Asset)**

■ **Changes in the Discount Rate**

	Discount Rate		
	1% Decrease (5.75%)	Current Rate (6.75%)	1% Increase (7.75%)
■ Net OPEB Liability	\$ 12,004,218	\$ 10,177,134	\$ 8,694,292

■ **Changes in the Healthcare Trend Rate**

	Healthcare Trend Rate		
	1% Decrease	Current Trend	1% Increase
■ Net OPEB Liability	\$ 8,435,118	\$ 10,177,134	\$ 12,391,652

**OPEB Expense/(Income) for Fiscal Year**

	2019/20
	Measurement Period 2018/19
■ OPEB Expense/(Income)*	\$ 581,400

\* See page 26 for OPEB expense/(income) detail, which is not required disclosure.

**Deferred Outflows/Inflows Balances at June 30, 2020**

	June 30, 2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources
■ Differences between expected and actual experience	\$ 1,828,101	\$ -
■ Changes in assumptions	-	4,786,685
■ Net difference between projected and actual earnings on plan investments*	279	-
■ Employer contributions made subsequent to the measurement date**	1,244,934	-
■ Total	3,073,314	4,786,685

\* Deferred Inflows and Outflows combined for footnote disclosure.

\*\* See page 20 for details.

**Recognition of Deferred Outflows and Inflows of Resources in Future OPEB Expense**

FYE June 30	Deferred Outflows/(Inflows) of Resources
■ 2021	\$ (596,441)
■ 2022	(596,441)
■ 2023	(596,439)
■ 2024	(601,936)
■ 2025	(597,884)
■ Thereafter	30,836

**Significant Actuarial Assumptions Used for Total OPEB Liability**

Actuarial Assumption	June 30, 2019 Measurement Date
■ Actuarial Valuation Date	■ June 30, 2018
■ Contribution Policy	■ District contributes full ADC
■ Discount Rate and Long-Term Expected Rate of Return on Assets	■ 6.75% at June 30, 2019 ■ 6.75% at June 30, 2018 ■ Expected District contributions projected to keep sufficient plan assets to pay all benefits from trust
■ General Inflation	■ 2.75% annually
■ Mortality, Retirement, Disability, Termination	■ CalPERS 1997-2015 Experience Study
■ Mortality Improvement	■ Post-retirement mortality projected fully generational with Scale MP-2018

**Significant Actuarial Assumptions Used for Total OPEB Liability**

Actuarial Assumption	June 30, 2019 Measurement Date
■ Salary Increases	■ Aggregate - 3% annually ■ Merit - CalPERS 1997-2015 Experience Study
■ Medical Trend	■ Non-Medicare - 7.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076 ■ Medicare - 6.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076
■ Dental/Vision Trend	■ 3% annually
■ Medicare Part B Trend	■ 3.7% for 2020, increasing to 5.9% in 2023 and decreasing to an ultimate rate of 4.0% in 2076
■ Healthcare Participation for Future Retirees	■ DOH < 7/1/2006: 95% ■ DOH ≥ 7/1/2006: 50% with 5 years of service, increasing to 95% with 20 years of service
■ Medicare Eligibility	■ DOH < 3/31/1986: 2/3 eligible ■ DOH > 3/31/1986: 100% eligible
■ PPACA Excise Tax	■ 2% of cash benefit for PPACA High Cost Plan Excise Tax

**Changes Since June 30, 2018 Measurement Date**

	June 30, 2019 Measurement Date
■ Changes of assumptions	■ None
■ Changes of benefit terms	<ul style="list-style-type: none"> <li>■ 5 years of service requirement and vesting schedule applied to employees hired on or after July 1, 2006 effective March 13, 2019 (as opposed to 100% vesting with 20 years of service)</li> <li>■ Medicare Part B reimbursement is eliminated for employees hired on or after January 1, 2015</li> </ul>

**Required Supplementary Information**

**Schedule of Changes in Net OPEB Liability/(Asset) and Related Ratios**

	2019/20
	Measurement Period 2018/19
■ Changes in Total OPEB Liability	
● Service Cost	\$ 335,647
● Interest	739,614
● Changes of benefit terms	175,249
● Actual vs. expected experience	-
● Assumption changes	-
● Benefit payments	(386,106)
■ Net Changes	864,404
■ Total OPEB Liability (beginning of year)	10,814,654
■ Total OPEB Liability (end of year)	11,679,058

**Schedule of Changes in Net OPEB Liability/(Asset) and Related Ratios**

	<b>2019/20</b>
	<b>Measurement Period 2018/19</b>
■ Changes in Plan Fiduciary Net Position	
● Contributions - employer	\$ 953,106
● Contributions - employee	-
● Net investment income	93,161
● Benefit payments	(386,106)
● Administrative expenses	(232)
● Other changes	-
● Net Changes	<u>659,929</u>
■ Plan Fiduciary Net Position (beginning of year)	<u>841,995</u>
■ Plan Fiduciary Net Position (end of year)	1,501,924

**Schedule of Changes in Net OPEB Liability/(Asset) and Related Ratios**

	<b>2019/20</b>
■ Net OPEB Liability/(Asset)	\$ 10,177,134
■ Fiduciary Net Position as a percentage of the Total OPEB Liability	12.9%
■ Covered employee payroll*	7,177,705
■ Net OPEB Liability as a percentage of covered employee payroll	141.8%

\* For the 12-month period ended on June 30, 2019 (Measurement Date).  
As reported by the District.

**Schedule of Employer Contributions**

	<b>Fiscal Year 2019/20</b>
■ Actuarially Determined Contribution (ADC)	\$ 1,267,587
■ Contributions in relation to the actuarially determined contribution*	1,244,934
■ Contribution deficiency/(excess)	22,653
■ Covered employee payroll**	8,808,682
■ Contributions as a percentage of covered employee payroll	14.1%

\* See page 20 for details.

\*\* For the 12-month period ended on June 30, 2020 (fiscal year end).

As reported by the District.



**Notes to Schedule of Employer Contribution  
Methods and Assumptions for  
2019/20 Actuarially Determined Contribution**

■ Valuation Date	■ June 30, 2018
■ Actuarial Cost Method	■ Entry Age Normal, Level % of pay
■ Amortization Method	■ Level % of pay
■ Amortization Period	■ 17.8 period for 2019/20
■ Asset Valuation Method	■ Investment gains and losses spread over 5-year rolling period
■ Discount Rate	■ 6.75%
■ General Inflation	■ 2.75%
■ Medical Trend	■ Non-Medicare - 7.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076 ■ Medicare - 6.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076
■ Mortality	■ CalPERS 1997-2015 experience study
■ Mortality Improvement	■ Post-retirement mortality projected fully generational with Scale MP-2018



## Actuarial Certification

This report presents West Valley Water District Retiree Healthcare Plan 2019/20 disclosure under Governmental Accounting Standards Board Statement No. 75 (GASBS 75). The Journal Entries in this report are provided for the District's convenience and are not an actuarial communication and this actuarial certification does not apply to them.

The report provides information intended for reporting under GASBS 75, but may not be appropriate for other purposes. Information provided in this report may be useful to the District for the Plan's financial management. The total OPEB liability has been calculated from the June 30, 2018 actuarial valuation. Future valuations may differ significantly if the Plan's experience differs from our assumptions or if there are changes in Plan design, actuarial methods, or actuarial assumptions. The project scope did not include an analysis of this potential variation.

The June 30, 2018 valuation is based on Plan provisions and participant data provided by the District, and asset information, all of which we relied on and did not audit. We reviewed the census data for reasonableness. Additional information on participants included in the valuation and actuarial assumptions can be found in the June 30, 2018 funding actuarial valuation report. As the actuary, Bartel Associates has recommended the assumptions used in this report, and we believe they are reasonable.

To the best of my knowledge, this report is complete and accurate and has been conducted using generally accepted actuarial principles and practices. Additionally, in my opinion, actuarial methods and assumptions comply with GASBS 75. As a member of the American Academy of Actuaries meeting the Academy Qualification Standards, I certify the actuarial results and opinions herein.

Respectfully submitted,



Mary Elizabeth Redding, FSA, EA, FCA, MAAA  
Vice President  
Bartel Associates, LLC  
October 20, 2020



October 20, 2020

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West Valley Water District

## Supporting Calculations

### Employer Contributions

	Measurement Period	Measurement Date to FYE	Prior Measurement Date to Prior FYE
	7/1/18 to 6/30/19	7/1/19 to 6/30/20	Same as Measurement Period
■ Cash benefit payments	\$ 344,865	\$ 347,982	\$ 344,865
■ Implied subsidy benefit payments	41,241	41,000	41,241
■ Total benefit payments	386,106	388,982	386,106
■ Trust reimbursements	-	-	-
■ Benefit payments paid outside of trust	386,106	388,982	386,106
■ Administrative expenses paid outside of trust	-	-	-
■ Trust contributions	567,000	855,952	567,000
■ Total employer contributions	953,106	1,244,934	953,106

Measurement period (7/1/18 to 6/30/19): \$953,106

Fiscal year (7/1/19 to 6/30/20): \$1,244,934



October 20, 2020

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West Valley Water District

**Average of the Expected Remaining Service Lives**

As of July 1, 2018 (beginning of the measurement period):

<b>Valuation Date</b>	<b>Total expected remaining service lives*</b>	<b>Covered participants*</b>	<b>Average of the expected remaining service lives as of valuation date</b>	<b>Average of the expected remaining service lives as of 7/1/18 (not less than 1 yr)</b>
6/30/18	1,053.8 years	104	10.1 years	10.1 years

\* Participants with no liability excluded for the purpose of calculating the average.

**Recognition of Deferred Outflows/Inflows at June 30, 2020**  
**Differences between Expected and Actual Experience**

<b>Fiscal Year</b>	<b>Initial Amt</b>	<b>Initial Recog Period</b>	<b>Amount Recognized in OPEB Expense for FY</b>							<b>Deferred Balances June 30, 2020</b>	
			<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26+</b>	<b>Outflows</b>	<b>(Inflows)</b>
17/18	-	-	-	-	-	-	-	-	-	-	-
18/19	2,279,483	10.1	225,691	225,691	225,691	225,691	225,691	225,691	699,646	1,828,101	-
19/20	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>			225,691	225,691	225,691	225,691	225,691	225,691	699,646	1,828,101	-



**Recognition of Deferred Outflows/Inflows at June 30, 2020**  
**Changes of Assumptions**

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in OPEB Expense for FY							Deferred Balances June 30, 2020	
			19/20	20/21	21/22	22/23	23/24	24/25	25/26+	Outflows	(Inflows)
17/18	(7,209,389)	8.8	(819,249)	(819,249)	(819,249)	(819,249)	(819,249)	(819,249)	(655,397)	-	(4,751,642)
18/19	(43,695)	10.1	(4,326)	(4,326)	(4,326)	(4,326)	(4,326)	(4,326)	(13,413)	-	(35,043)
19/20	-	-	-	-	-	-	-	-	-	-	-
Total			(823,575)	(823,575)	(823,575)	(823,575)	(823,575)	(823,575)	(668,810)	-	(4,786,685)

**Recognition of Deferred Outflows/Inflows at June 30, 2020**  
**Projected Versus Actual Earnings on Investments**

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in OPEB Expense for FY							Deferred Balances June 30, 2020	
			19/20	20/21	21/22	22/23	23/24	24/25	25/26+	Outflows	(Inflows)
17/18	-	-	-	-	-	-	-	-	-	-	-
18/19	27,477	5.0	5,495	5,495	5,495	5,497	-	-	-	16,487	-
19/20	(20,260)	5.0	(4,052)	(4,052)	(4,052)	(4,052)	(4,052)	-	-	-	(16,208)
Total			1,443	1,443	1,443	1,445	(4,052)	-	-	16,487	(16,208)
Net Deferred Outflows/(Inflows)										279	-

Calculation of initial amount for 2019/20 (2018/19 measurement period):

Projected earnings on investments of \$72,901 (page 27), less

Actual earnings on investments of \$93,161 (net investment income, page 15)

**Recognition of Deferred Outflows/Inflows in Future OPEB Expense**

	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>Thereafter 25/26+</b>
■ Differences between Expected and Actual Experience	225,691	225,691	225,691	225,691	225,691	699,646
■ Changes of Assumptions	(823,575)	(823,575)	(823,575)	(823,575)	(823,575)	(668,810)
■ Projected Versus Actual Earnings on Investments	1,443	1,443	1,445	(4,052)	-	-
■ Total	(596,441)	(596,441)	(596,439)	(601,936)	(597,884)	30,836

**Components of GASBS 75 OPEB Expense**

	<b>2019/20</b>
	<b>Measurement Period 2018/19</b>
■ Service Cost	\$ 335,647
■ Interest on Total OPEB Liability	739,614
■ Projected earnings on investments	(72,901)
■ Employee contributions	-
■ Administrative expense	232
■ Changes of benefit terms	175,249
■ Recognition of deferred outflows/(inflows)	
● Experience	225,691
● Assumptions	(823,575)
● Asset returns	1,443
■ OPEB Expense/(Income)	581,400

**Components of GASBS 75 OPEB Expense\***  
**Calculation of Projected Earnings on Investments**

	Dollar Amount	Expected Return	Portion of Year	Projected Earnings
■ Fiduciary Net Position (beginning of year)	\$ 841,995	6.75%	100%	\$ 56,835
■ Employer contributions	567,000	6.75%	42%	16,074
■ Employee contributions	-	6.75%	0%	-
■ Benefit payments	-	6.75%	0%	-
■ Administrative expenses	(232)	6.75%	50%	(8)
■ Projected earnings				72,901

\* The items on this page reflect trust activity only.

**Components of GASBS 75 OPEB Expense**  
**Calculation of Interest on Total OPEB Liability**

	Dollar Amount	Discount Rate	Portion of Year	Interest
■ Total OPEB Liability	\$ 10,814,654	6.75%	100%	\$ 729,989
■ Service Cost	335,647	6.75%	100%	22,656
■ Changes of benefit terms*	175,249	6.75%	0%	-
■ Experience	-	6.75%	0%	-
■ Assumption changes	-	6.75%	0%	-
■ Benefit payments	(386,106)	6.75%	50%	(13,031)
■ Total interest				739,614

\* Liability determined as of the end of the measurement period, so no interest charge is applicable.

**GASBS 75 Balance Equation**

	<b>Fiscal Year Ended</b>	
	<b>6/30/19</b>	<b>6/30/20</b>
	<small>Measurement Date 6/30/18</small>	<small>Measurement Date 6/30/19</small>
■ Total OPEB Liability	\$ 10,814,654	\$ 11,679,058
■ Fiduciary Net Position	841,995	1,501,924
■ Net OPEB Liability/(Asset)	9,972,659	10,177,134
■ Deferred inflows of resources	5,610,260	4,786,685
■ Deferred (outflows) of resources	(2,075,774)	(1,828,380)
■ Balance Sheet	13,507,145	13,135,439

Check:

■ Balance Sheet 6/30/19	\$ 13,507,145
● OPEB Expense/(Income)	581,400
● Employer Contributions*	(953,106)
■ Balance Sheet 6/30/20	13,135,439

\* See the measurement period column on page 20 for details.

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**Employer Contributions**

The entries below assume cash benefit payments, Trust contributions, and administrative expenses have been charged to OPEB Expense when paid, and that no accounting entries have been made for the current year implied subsidy payment, which is recorded as a reduction to active employee health care costs. See page 20 for details.

Following records the impact of employer contributions as deferred outflows of resources and as a reduction to Net OPEB Liability.

	<b>Debit</b>	<b>(Credit)</b>
■ Net OPEB Liability - (for contributions paid 7/1/18 to 6/30/19)	\$ 953,106	\$ -
■ Deferred Outflow - 7/1/18 to 6/30/19 contributions	-	(953,106)
■ Deferred Outflow - 7/1/19 to 6/30/20 contributions	1,244,934	-
■ Active employee health care costs - (implied subsidy payments 7/1/19 to 6/30/20)	-	(41,000)
■ OPEB Expense - (for contributions paid 7/1/19 to 6/30/20)	-	(1,203,934)
<i>Check</i>	<i>2,198,040</i>	<i>(2,198,040)</i>

**Summary Journal Entries - OPEB Expense**

Following records the impact of current year OPEB expense

	<b>Debit</b>	<b>(Credit)</b>
■ Deferred Outflows*	\$ -	\$ (247,394)
■ Deferred Inflows**	823,575	-
■ OPEB Expense/Credit	581,400	-
■ Net OPEB Liability	-	(1,157,581)
<i>Check</i>	<i>1,404,975</i>	<i>(1,404,975)</i>

\* See page 34 ('Subtotal' row) for details.

\*\* See page 35 for details.

**Ending Balances at June 30, 2020**

	Debit	(Credit)
■ Deferral: Differences between expected and actual experience	\$ 1,828,101	\$ -
■ Deferral: Changes of assumptions	-	(4,786,685)
■ Deferral: Net differences between projected and actual earnings on plan investments	279	-
■ Total deferred outflow/inflow	1,828,380	(4,786,685)
■ Net OPEB Liability (NOL)	-	(10,177,134)
■ Contributions after the Measurement Date	1,244,934	-
■ Net Impact	11,890,505	-

*Check:* 14,963,819 (14,963,819)

■ Total OPEB expense/(income) for FYE 2020	581,400	-
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**Journal Entries**

**Reconciliation of Deferred Outflows**

**Detail for page 32**

Deferred Outflows	Opening Balance - Debit	Journal Entry - Debit	Journal Entry - (Credit)	Ending Balance - Debit
■ Differences between actual and expected experience	\$ 2,053,792	\$ -	\$ (225,691)	\$ 1,828,101
■ Change in assumptions	-	-	-	-
■ Differences between projected and actual earnings on plan investments	21,982	-	(21,703)	279
■ Subtotal - actuarial deferrals	2,075,774	-	(247,394)	1,828,380
■ Contributions after the Measurement Date	953,106	1,244,934	(953,106)	1,244,934
■ Total Deferred Outflows	3,028,880	1,244,934	(1,200,500)	3,073,314

**Reconciliation of Deferred Inflows**

Detail for page 32

Deferred Inflows	Opening Balance - (Credit)	Journal Entry - (Credit)	Journal Entry - Debit	Ending Balance - (Credit)
■ Differences between actual and expected experience	\$ -	\$ -	\$ -	\$ -
■ Change in assumptions	(5,610,260)	-	823,575	(4,786,685)
■ Differences between projected and actual earnings on plan investments	-	-	-	-
■ Total Deferred (Inflows)	(5,610,260)	-	823,575	(4,786,685)



October 20, 2020

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West Valley Water District

**Journal Entries****Reconciliation of Deferred Outflows/(Inflows)****Summary of Balances**

	Fiscal Year Ended	
	6/30/19	6/30/20
	Measurement Date 6/30/18	Measurement Date 6/30/19
■ Total OPEB (Liability)	\$ (10,814,654)	\$ (11,679,058)
■ Fiduciary Net Position	841,995	1,501,924
■ Net OPEB (Liability)/Asset	(9,972,659)	(10,177,134)
■ Deferred (inflows) of resources	(5,610,260)	(4,786,685)
■ Deferred outflows of resources	3,028,880	3,073,314
■ Balance Sheet Impact	(12,554,039)	(11,890,505)

Deferred Outflows include contributions after the measurement date.




October 20, 2020

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West Valley

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE BUDGET/CARRYOVER/DEBT/RESERVE POLICY	EFFECTIVE DATE

## BUDGET/CARRYOVER/RESERVE/DEBT MANAGEMENT POLICY

**SECTION 1: PURPOSE**

Financial policies such as this Budget/Carryover/Reserve/Debt Management policy, improve the District's fiscal stability by helping District officials plan fiscal strategy with a consistent approach. Adherence to adopted financial policies such as this one, promotes sound financial management, which can lead to improvement in bond ratings, a lower cost of capital, provide assurance to the tax and rate payers that taxes and fees are being collected and spent per Board direction, and provide a minimum of unexpected impacts upon taxpayers, rate-payers and users of public services.

**SECTION 2: GENERAL POLICY**


The guiding principles of the District's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure. The District's Budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units, and as a communications device for all significant budgetary issues, trends, and resource choices.

The budget process and format shall be performance-based and shall be focused on goals, objectives and performance indicators. The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.

The budget process is intended to weigh all competing requests for District resources within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process will be discouraged. The District will endeavor to avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.



## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE BUDGET/CARRYOVER/DEBT/RESERVE POLICY	EFFECTIVE DATE

The District shall anticipate and address economic and fiscal risks to ensure the District lives within its means and has the resources to invest in its infrastructure, facilities, equipment, training and workforce to preserve and enhance community wellbeing.

### **SECTION 3: RESPONSIBILITY**

At West Valley Water District (WVWD or the District) the following represent sets of responsibilities borne by various levels of District Board members, Staff, and management.

1. The Board of Directors are responsible for:
  - Approving the budget, which dictates spending by District government.
  - Deciding the spending priorities for the next fiscal year by setting aside money for programs, projects, or services
  - Shall avoid committing to new spending for operating or capital improvement purposes until an analysis of all current and future cost implications is completed and presented to it by the CFO.
  - To endeavor to maintain the highest credit rating possible for the District
  - Willingness to adjust rates when necessary
  - To allow for sufficient training and resources for the District's management team's ability to quickly implement measures to respond to challenges
    - This includes active participation in organizations to keep pace with Water sector issues, regulatory mandates, and technological advances
2. The CFO, or designee, shall be responsible for:
  - Developing, implementing, and managing this policy as well as subsidiary policies.
  - Developing the Budget, including discussions and explanations of all assumptions, estimates, and calculations to the Board

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE BUDGET/CARRYOVER/DEBT/RESERVE POLICY	EFFECTIVE DATE

- Financial forecasting
- Recommending and implementing approved strategies for Reserve maintenance
- Recommending to the GM and the Board, and then implementing an approved plan of action for Budget surpluses and deficits
  - Include performing a calculation of one day's (or applicable multiple thereof) worth of budgeted operating expenses
- Accumulating the data and preparing a list of Carryovers to be approved by the Board
- Posting the approved budget and all budget amendments to the financial system
- Posting approved budget transfers of appropriations to the financial system
- Performing transfers between reserve accounts in the financial system
- To endeavor to maintain the highest credit rating possible for the District
- Proactively identify and monitor long term financial liabilities, including unfunded pension obligations, and commit to taking actions to manage these commitments that prioritizes the District's long-term financial sustainability.
- To perform or facilitate debit issuance, interest payments, principal repayments, and other debt related activity. Also designing, implementing and evaluating the internal controls over debt related activity.
- Coordinating and analyzing debt requirements, including timing of debt, calculation of outstanding debt, debt limitation calculations and compliance, impact on future debt burdens, and revenue requirements.
- Preparing and presenting to the Board, interim revenue and expenditure trends to allow evaluation of potential discrepancies from budget assumptions.
- Perform and present to the Board, current and future cost implications for

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE BUDGET/CARRYOVER/DEBT/RESERVE POLICY	EFFECTIVE DATE

operating or capital improvement costs before the Board commits to new spending

- Perform quarterly reports to the Board of:
    - Budget vs Actual Variances
    - Transfers of appropriations
    - Transfers between reserve accounts
    - Reserve target level compliance
  - Development and maintenance of adequate billing and collection measures
  - Have a back-up protocol to ensure continuity and timeliness of operations during vacations and other leaves.
  - Must actively participate in and support the implementation of the internal controls contained in this policy and all other policies, and immediately follow up if deviation is suspected, in order to avoid the appearance and existence of fraud, misappropriation of District assets, or of conflicts of interest.
  - Additional responsibilities are stated in the remaining sections within this policy.
3. The General Manager (GM), Chief Financial Officer (CFO), and District Department Heads, collectively, are responsible for:
- Administering programs within the specific funding decisions contained in the budget
  - Participate in meeting policy goals, budget goals, and ensuring the long-term financial health of the District
  - Assistance with building the annual budget through participation in evaluation of long-term initiatives, short term initiatives, significant changes, goals and objectives, Capital expenditures, program-based budgeting that link resources with results.
  - Identify and evaluate immediate and long-term economic, social, and

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE BUDGET/CARRYOVER/DEBT/RESERVE POLICY	EFFECTIVE DATE

environmental impacts of all issues provided for community and Board consideration.

- Strive to identify entrepreneurial solutions to recover costs of operating programs.
- Conduct all business with transparency pursuant to applicable laws and regulations. This shall be done by proactively pursuing ways to make financial information publicly available, accessible, and easy to understand for all community members.
- To fairly and honestly collect and supply sufficient information (when available) as appropriate, and as needed by the Finance Division to fairly and properly support financial assumptions, calculations, and estimates that will be used to prepare the annual budget, forecasts, reports, rate setting calculations, as well as other financial calculations.
- Search for, obtain, and maintain appropriate grant funding to leverage District funds, when available
- Quarterly, performance measurement reporting to the Board
- To endeavor to maintain the highest credit rating possible for the District
- Reviewing and approving the listing of Carryovers taken to the Board for approval for their respective departments, and approval over all departments by the GM.
- The GM shall have authority to appropriate up to \$25,000 in case of emergencies
- Have a back-up protocol to ensure continuity and timeliness of operations during vacations and other leaves.
- Must actively participate in and support the implementation of the internal controls contained in this policy and all other policies, and immediately follow up if deviation is suspected, in order to avoid the appearance and existence

ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE BUDGET/CARRYOVER/DEBT/RESERVE POLICY	EFFECTIVE DATE

of fraud, misappropriation of District assets, or of conflicts of interest.

- Additional responsibilities are stated in the remaining sections within this policy.

**SECTION 4: DEFINITIONS**

**Operating budget**—adopted annually, the operating budget is a detailed estimate of how much the District needs to spend in its fiscal year to meet its ongoing financial obligations and provide programs and services. It establishes a spending cap that management may not exceed without special authorization.

**Capital budget**— The capital budget is money set aside for buying or building fixed assets such as buildings, equipment, vehicles, water facilities, and land. Because capital construction normally takes place over more than one fiscal period, capital budgets are generally adopted on a project-length basis.

**Capital improvement projects** - infrastructure or equipment purchases or construction which results in a capitalized asset and having a useful (depreciable life) of one year or more.

**Indirect Costs** – Costs incurred for a common purpose not readily assignable to a cost center or user at the time services or goods are provided or delivered

**Pay-as-you-go financing** - is defined as all sources of revenue other than District’s debt issuance, i.e., Net Assets, contributions, developer contributions, grants, endowments, etc.

**Restricted Funds** – Monies where restrictions on the use of these funds are imposed by an outside source such as creditors, grantors, contributors, laws, or regulations governing use.

**Capital Funds** – Monies that are utilized primarily to fund capital and asset costs, for both new and replacement projects.

**Liquidity Funds** – Monies used to safeguard the financial flexibility and stability of WVWD and to maintain stable customer charges and rates from year to year.

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE BUDGET/CARRYOVER/DEBT/RESERVE POLICY	EFFECTIVE DATE

Liquidity may be funded from accumulated revenues and when appropriate available short-term liquidity arrangements.

**Cash Account(s)** – Accounts used to track cash and/or cash equivalent assets for accounting or reporting purposes. For purposes of investment, the District may commingle unrestricted accounts and reserve funds, so long as the District's Investment Policy permits such.

### **SECTION 5: BUDGET DEVELOPMENT OVERVIEW**


Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts, and program-based cost accounting that require every program to be justified annually as to how it will meet intended objectives. The process will include a diligent review of programs by staff, the CFO, the GM, and the Board. The District will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues. The District's balanced budget is to be adopted on a modified accrual basis. Non-cash items, such as investment adjustments to market value, depreciation, amortization, and bad debt expense are not budgeted. Multi-year capital projects are often budgeted on a full cost basis and the year-end active project budgets are continued to the next year until the completion of the project.

### **SECTION 6: PROGRAM BASED BUDGET**

Utilization of a program budget format will provide a basis for evaluation of services as well as a way to evaluate impacts of potential increases or decreases in funding. Current operating expenditures will include all allowable overhead operating (indirect) costs. For the most part, these expenses will be charged to individual budget program elements through indirect cost allocation plan charges.

District staff shall strive to identify entrepreneurial solutions to recover costs of operating programs.

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE BUDGET/CARRYOVER/DEBT/RESERVE POLICY	EFFECTIVE DATE

Building the program-based budget will entail the following procedures:

**1. Long-Term Initiatives (10-year foresight)**

- Evaluate District's vision, mission, and values.
- Evaluate District's goals and objectives of the above.
- Evaluate District's prioritization of the above.
- Evaluate District's expected outcomes of the above.

**2. Short-Term Initiatives (1 to 5-year foresight)**

- Evaluate short-term goals.
- Evaluate service level assumptions.
- Evaluate budget impact - revenues and expenditures.
- Evaluate staffing level changes.

**3. Significant Changes (1 year look back)**

- Evaluate specific issues and action causing significant changes.
  - Policy issues
  - Economic factors
  - Regulatory issues
  - Legislative challenges
- Evaluate emerging issues or change in priorities.

**4. Goals and Objectives by Department (1-year foresight)**

- Evaluate department goals and objectives.
- Evaluate how department goals are linked to overall District goals.

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
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- Evaluate short-term objectives, measurable results to be achieved.
- Evaluate timeframes of achieving those objectives.

**5. Net Position**

- Define net position
- Prepare five-year historical trend.
- Prepare ten-year forecast.

**6. Capital Expenditures**

- Define capital expenditures.
- Summarize capital expenditures.
  - Routine.
  - Non-routine.
- Identify and match funding source.
- Explain how the District's current and future budget will be impacted.
  - Financial impact.
  - Non-financial impact.

**7. Program - Base Budget Will Link Resources with Results**

- Identifying community needs for essential services
- Describing the programs required to provide the essential services
- Identifying the purpose of activities performed in delivering services
- Establishing goals and objectives which define the nature and level of services required
- Identifying resources required to perform program activities and accomplish goals and objectives
- Staffing levels



**ADMINISTRATIVE PROCEDURES**



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
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- Program activity revenue and appropriations

**SECTION 7: REVENUE BUDGET DEVELOPMENT**

While building the revenue budget, the following parameters will be followed:

- Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting principles (GAAP). All non-restricted revenues will be deposited in the Operating Fund (or other designated fund as approved by the CFO) and appropriated by the Board.
- Current revenues will fund current expenditures and a diversified and stable revenue system will be developed and maintained to protect programs from short-term fluctuations in any single revenue source.
- The District will estimate its annual revenues by an objective, analytical process, wherever practical. The District will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be reexamined annually. In the case of assumptions uncertainty, conservative projections will be used.
- The District will investigate potential new revenue sources, particularly those that will not add to the burden of tax or rate-payers.
- Each year, the District will recalculate the full costs of activities supported by user fees/rates to identify the impact of inflation and other cost increases.
- Grant funding will be considered to leverage District funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, District resources will be substituted only after all program priorities and alternatives are considered.
- One-time revenue windfalls should be designated as a reserve or used for one-time expenditures. The funds are not to be used for on-going operations. To

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE <b>BUDGET/CARRYOVER/DEBT/RESERVE POLICY</b>	EFFECTIVE DATE

the extent such funds are not required for current expenditures, one-time expenditures and/or capital improvements such funds should be maintained as operating reserves or used to reduce debt.

- For purposes of this policy, one-time revenue windfalls shall include:
  - Lump sum (net present value) savings from debt restructuring
  - CalPERS Rebates
  - Tax Revenue growth in excess of 5% in a single year
  - Sale of District-owned real estate
  - Pure unexpected revenues (i.e. litigation settlement)
  - Receipts from approved Development Fees
  - Contributions and Gifts
  - Any other revenues the Board may elect to designate as extraordinary

### **SECTION 8: USER FEES/RATES**

The process for changing user fees or rates will follow the User Rate policy # \_\_\_\_\_. All user fees and charges will be examined or adjusted every year and undergo a thorough review to determine the 100% direct and indirect cost of service recovery rate at least every four years. This shall include operations and maintenance, capital outlay and debt services costs. The Board will strive to obtain 100% cost recovery rates, but will reserve the right to recover less, as appropriate. The acceptable recovery rate and any associated changes to user fees and charges will be approved by the Board following public review, each year.

Any unfavorable balances in cost recovery will be brought to the Board's attention by the CFO and affected Department Head, and evaluated from a departmental, program, and goals perspective.

## ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE BUDGET/CARRYOVER/DEBT/RESERVE POLICY	EFFECTIVE DATE

**SECTION 9: EXPENDITURE BUDGET DEVELOPMENT**

- Each program will identify activities and the recommended expenditure appropriations to perform those activities
- Identify recurring vs. nonrecurring expenditures
- Identify general vs. restricted expenditures
- Expenditure appropriation increases to the budget shall not be allowed unless offset with ongoing additional revenues or reduction in services.
- Addition of personnel will only be requested to meet program initiatives and policy directives: after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition or transfer.
  - The CFO shall evaluate the fiscal impact of proposed changes in all salaries or retirement benefits to be provided to any employee or employee association and present to the Board.
- Capital equipment replacement will be accomplished through a life cycle funding mechanism and in some instances the use of a “rental” rate structure. The rates will be revised annually to ensure that charges to operating departments are sufficient for operation and replacement of vehicles and other capital equipment (fleet, computers, phones, and copier systems). The District shall endeavor to maintain adequate cash reserves to fund 100% replacement of certain capital equipment. Replacement costs will be based upon equipment life cycle financial analysis developed by each department and approved by the CFO. Non-capital equipment replacement will be accomplished through a life cycle funding mechanism developed by each department and implemented and approved by the CFO.
- Alternative means of service delivery will be evaluated by the CFO to ensure that

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quality services are provided to customers at the most competitive and economical cost. Departments, in cooperation with the GM and CFO, will identify all activities that could be provided by another source and review options/alternatives to current service delivery. The review of service delivery alternatives and the need for the service will be performed annually or on an “opportunity” basis.

- A ten-year Capital Improvement Plan (CIP) shall be developed and updated annually, including anticipated funding sources. The District staff shall maintain all its assets at a level adequate to protect the District's capital interest and to minimize future maintenance and replacement costs.
  - The total estimated cost calculations of CIPs shall include adequate costs of repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.
  - Proposed capital projects will be considered through the District budget development process and reviewed and prioritized by a cross-departmental team regarding accurate costing (design, capital, and operating) as well as the GM and CFO for overall consistency with the District's goals and objectives. The CFO will then identify financing sources for the highest-ranking projects.
  - The District shall determine the least costly financing method for all new projects
  - Pay-as-you-go financing is defined as all sources of revenue other than District's debt issuance, i.e., Net Assets, contributions, developer contributions, grants, endowments, etc. Pay-as-you-go financing should generally be considered as the preferred option. However, the potential for debt issuance that provides additional economic and/or strategic values could be considered as recommended by the CFO.
    - In the context of funding future capital facilities and maintaining and replacing existing assets, in each instance, the District will analyze

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the benefits and tradeoffs of utilizing pay- as-you-go and/or debt financing and determine the optimal funding strategy or combination of funding strategies. The analysis should consider WVWD's current and projected liquidity, and capital positions, as well as the impact of inflation, the cost of water and other factors on the operations of the District and its capital improvement program. WVWD may from time to time measure its liquidity position by calculating "days cash" or other appropriate calculation of liquidity and its capital positions, as measured by its debt to equity ratio or other appropriate calculation of capital position.

- The District shall endeavor to apply restricted funds (i.e. existing Bond proceeds) to capital projects before using "unrestricted" funds.
- Capital project budget book descriptions will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.
- An inventory of the District's physical assets, their condition, and remaining useful life will be maintained by the Finance Division
- A systematic and rational methodology should be used to calculate the amounts allocated within an indirect cost allocation plan
  - District management needs to be involved in the process and knowledgeable about the methodology used
  - It is important that internal staff be aware of all applicable laws and regulations if the cost allocation is to be used as the basis for requesting reimbursement under a grant, for bond proceeds, for rate-setting, or for any other contractual or governmental regulation or restriction

### **SECTION 10: ACCRUING LIABILITIES**

The CFO shall endeavor to maintain cash reserves sufficient to fully fund the net

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present value of accruing liabilities including self-insurance provisions, obligations to employees for vested payroll and benefits, and similar obligations as they are incurred, and to maintain the highest credit rating possible for the District. At a minimum they must be funded to 90%.

**SECTION 11: FORECASTING**

The annual budget shall include a Ten-Year Forecast. The forecast will be comprised of estimated operating costs and revenues as well as future capital improvement financing sources and uses. Balanced revenue and expenditure forecasts will be prepared by the CFO to examine the District's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be taken into consideration when preparing budget recommendations. The forecast will be updated annually and include a ten-year outlook. The CFO will prepare and present these estimates to the Board at least once a year. The District's capital plan will be informed by the ten-year forecasting process.

The forecast shall factor in future increases in demand, expected rate increases, regulations, and infrastructure renovation and renewal needs.

**SECTION 12: RESERVE POLICIES****RESERVE POLICY PURPOSE:**

A critical element of prudent financial planning is to ensure that sufficient funding is available for current and future operating, capital, and debt service needs. Additionally, fiscal responsibility requires anticipating the likelihood of, and preparing for, unforeseen events. West Valley Water District ("District" or "WVWD") will at all times strive to have sufficient funding available to meet its operating, capital, and debt service obligations. Reserve Funds ("Funds") will be accumulated and maintained to allow the District to fund operating expenses and capital expenditures in a manner consistent with its Annual Operating and Capital Improvement Budgets and its long

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term Capital Improvement Program, respectively, and avoid significant customer rate fluctuations due to changes in cash flow requirements.

Through a variety of policy documents and plans, including the District's Capital Improvement Program, master plan and strategic plan, the Board has set forth a number of long-term goals for the District. A fundamental purpose of the District's policy documents and plans is to link what must be accomplished with the necessary resources to successfully do so.

The Board of Directors of WVWD ("Board") may designate specific fund accounts and maintain minimum fund balances consistent with statutory obligations that it has determined to be in the best interest of WVWD. The Policy directives outlined in this section are intended to ensure WVWD has sufficient funds to meet current and future needs. The Board will annually review the level of these funds.

**RESERVE TRACKING PROCEDURES:**

The District may maintain its liquidity and capital funds in separate, designated sub-accounts in a manner that ensures its financial soundness and provides transparency to its ratepayers. The account balances are considered the minimum necessary to maintain the District's creditworthiness and adequately provide for:

- Compliance with applicable statutory requirements
- Financing of future capital facilities and repair and replacement of existing assets
- Cash flow requirements
- Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy
- Contingencies or unforeseen operating or capital needs

WVWD has established and will maintain the following primary cash (and/or equivalent) accounts (and any other related fund tracking mechanism if needed):

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- Restricted Cash Account(s) – comprised of Bond Proceeds, Community Facilities District monies, Developer and or Capacity Fees and Customer Deposits
- Capital Cash Account(s) – comprised of money set aside for Capital Projects, including those for General and Administrative Capital Projects
- Liquidity Cash Account(s) – monies set aside for Rate Stabilization, the Operating Reserve Account, the Emergency Account, and the Water Banking Account

RESERVE MAINTENANCE:

The minimum established for each account represents the baseline financial condition that is acceptable to WVWD from risk and long-range financial planning perspectives. Maintaining reserves at appropriate levels is a prudent, ongoing business process that consists of an iterative, dynamic assessment and application of various revenue generating alternatives. These alternatives (either alone or in combination with each other) include, but are not limited to: fees and charges, water usage management, capital financing, investment of funds, and levels of capital expenditures.

RESERVE TARGET LEVELS:

To establish and preserve its strong credit ratings, in every fiscal year WVWD will strive to maintain a Liquidity fund balance totaling a minimum of 365 days of budgeted operating expenses without regard to any Liquidity Facility.



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The following represents the Districts target reserve levels by type:

I. RESTRICTED FUNDS

- a. Bond Proceeds Fund(s): Bond proceeds funds are monies derived from the proceeds of a bond issue. Typically, they consist of construction fund monies, and a debt service reserve fund (“DSRF”). The use of these proceeds is restricted by conditions set forth in the respective legal bond documents. Typically, these funds are held by the Trustee in favor of the bond holders.

Target Level – The debt service reserve requirement is established at the time of the bond issue. This amount may be recalculated as the bonds are paid down. Any excess principal and/or interest earnings can be used to pay debt service on the appropriate bonds. The target level must appropriately respond to changes in interest rates for variable rate debt.

Events or Conditions Prompting the Use of the Fund(s) – As stipulated in the respective bond documents. Construction fund monies are expected to be spent on applicable projects, while DSRF can only be used to pay debt service or to pay down principal at maturity.

Review Dates for Balances – Reviewed by the Trustee and WVWD staff on a semi- annual basis at least 15 days prior to an interest payment date.

- b. Customer and Development Deposits: Monies held on behalf of WVWD customers as required for their account or as cash bonds for development projects.

Target Level – Customer deposits required are based upon the process outlined in the District’s Water Service Regulations. Deposit requirements for development projects are also outlined in the District’s Water Service Regulations. The balance in this account will fluctuate depending on the number of utility customer deposits required and the number of development projects in process. Therefore, no minimum or maximum levels will be established.

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## II. CAPITAL RESERVE FUNDS

WVWD will strive to maintain minimum balances in the Capital Reserve Funds, net of any capacity fees, as of June 30, of any fiscal year equal to the amounts set forth below. The Capital Reserve Funds will consist of the following sub-accounts:

- a. Capital Project Account: The Capital Project Cash 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.

Target Level – WVWD may set aside capital moneys for replacement funds on a project- by-project basis. The minimum target level WVWD will strive for is 100% of its then- current fiscal year from the Capital Improvement Budgets plus 80% of the amount estimated to be needed the following fiscal year. Failure to meet the minimum target level will not result in a violation of the policy. The maximum balance may be determined upon the reasonable needs of the District as set forth in the Capital Improvement Program, the District's Master Plan Documents and Strategic Plan.}

Events or Conditions Prompting the Use of the Fund – Staff will recommend new assets to be constructed or assets to be rehabilitated, enhanced, or replaced during the annual budget preparation. As projects are approved, funds will be appropriated from reserve funds or available revenues.

Review Dates for Balances – Fund balances and projected improvement projects will be reviewed by staff and the Board during the preparation and approval of the annual budget and during the mid-year budget review process.

- b. Administrative & General Account: The Administrative & General Account can be used to fund certain general, administration and overhead projects. Fleet Management, Building, Equipment, and Information Technology reserves will be maintained based upon life cycle replacement plans to ensure adequate net asset (fund balance) designation required for systematic replacement of fleet vehicles, building components and systems, computers and related equipment, and

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operational contingencies. Operating departments will be charged over the useful life of the asset used. The District shall endeavor to stabilize funding by building reserves equal to the anticipated replacement cost of each asset class at end of useful life.

Target Level – This Account has no specific target level for each component. However, WVWD shall seek to maintain a minimum balance equal to 5% of its annual operating expenses. Special projects can be funded on an as-needed or project-by-project basis.

Events or Conditions Prompting the Use of the Fund – Improvement projects will be identified by staff and recommended to the Board during the preparation of the annual budget. As projects are approved, funds will be appropriated from available revenues.

Review Dates for Balances – Fund balances and projected improvement projects will be reviewed by staff and the Board during the preparation and approval of the annual budget and during the mid-year budget review process.

III. LIQUIDITY FUNDS

Liquidity Funds will be comprised of the following sub-accounts: The Rate Stabilization Reserve Account, the Operating Reserve Account, the Emergency Account, and the water banking account. The balance in the Liquidity Funds will fluctuate depending on the annual operating expenses. Further, the District will also incorporate an aggregate reserve goal since policy requirements and goals might fluctuate year over year. The total reserve goal of maintaining cash and equivalents shall be equal to the annual operating budgeted expenditures for the current fiscal year which is equivalent to 365 “days cash”.

- a. Rate Stabilization Account: This fund is established to provide flexibility to the Board when setting rates to allow for absorbing fluctuations in water demand and smoothing out rate increases over a period of time.

Target Level – This fund shall be maintained at a minimum level equal to the

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lower of (1) a calculation of the difference between (a) the amount of revenue from the lowest year of historical water usage going back 25 years and (b) the amount of revenue from a typical year using current rates; or (2) 180 days of the budgeted total operating expenses

Events or Conditions Prompting the Use of the Fund – This fund is intended to be used to defray any temporary unforeseen decreases in the sale of water. The Board, on a case by case basis, will determine the amount and timing for any use of the fund. If at the end of any fiscal year, moneys on deposit in all accounts or reserve funds are at or exceed their respective maximum amounts or levels, the District may consider rebating surplus amounts to its ratepayers.

Review Dates for Balances – Fund balances will be reviewed by staff and the Board during the preparation and approval of the annual budget and during the mid-year budget review process.

- b. Operating Reserve Account: The Operating Reserve Account is used for unanticipated operating expenses. This fund is designated by the Board to maintain a reserve for current operations and to meet routine cash flow needs.

Target Level – Funding shall be targeted at a minimum amount equal to 185 days of the District’s budgeted total operating expenses

Events or Conditions Prompting the Use of the Fund – Upon Board authorization, 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 unexpected increases in expenses.

Review Dates for Balances – Fund balances and target level will be reviewed by Staff and the Board during the preparation and approval of the annual budget and during the mid-year budget review process.

- c. Emergency Account. The Emergency Account may be used to purchase water at any time or to begin repair of the water system after a catastrophic

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event, such as a severe earthquake, drought, or fire while interim, or long-term financing is being arranged or insurance claims are being processed. WVWD may use funds herein for either capital or operating purposes.

Target Level – Funding shall be targeted at a minimum equal to 1% of the net capital assets of the District’s water system, a target level of 2% of the net capital assets and a maximum of 3% of the net assets of the water system, based on current Federal Emergency Management Agency (FEMA) guidelines.

Events or Conditions Prompting the Use of the Fund – The Board may designate use of this fund after establishing that conditions exist as called out in the definition and purpose of the fund.

Review Dates for Balances – Fund balances and target level will be reviewed by staff and the Board during the preparation and approval of the annual budget and during the mid- year budget review process.

- d. Water Banking Account. The Water Banking Account can be used to fund the purchase of replenishment water for future use. 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 10,000 acre-feet of water. The District will review annually the cost to purchase water.

Target Level. Funding shall be targeted at a minimum equal to the existing rate times 1,000 acre-feet of water and a maximum equal to the existing rate times 10,000 acre-feet of water.

Review Dates for Balances – Fund balances and target level will be reviewed by staff and the Board during the preparation and approval of the annual budget and during the mid- year budget review process.

Self-Insurance Reserves (workers’ compensation, other employment related matters) will be maintained at a level, which, together with purchased insurance policies, will adequately cover the District’s property, liability, and health benefit risk. A qualified

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actuarial firm shall be retained and report on a bi-annual basis recommended appropriate funding levels. The District shall endeavor to maintain reserves equal to 90% of the estimated net present value of such liabilities.

Budget Reserves are presented in the Comprehensive Annual Financial Report (CAFR) in the Financial Statement section designated as Unrestricted Net Assets. The District's CAFR is available on the District's website at \_\_\_\_\_.

**SECTION 13: BUDGET SURPLUSES AND DEFICITS**

**SURPLUSES:**

It is the intent of the District to use all surpluses generated to accomplish three goals:

- Meet reserve policies
- Avoidance of future debt
- Reduction of outstanding debt

Any surplus realized at year-end shall be used first to meet reserve policies as set forth in this policy. Excess surplus will then be used for the following purposes:

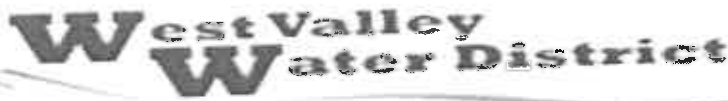
- Capital replacement program
- Retirement or refinancing of existing debt
- Cash payments for capital improvements
- Rebate to rate-payers

One-time revenue windfalls should be designated as a reserve or used for one-time expenditures. The funds are not to be used for on-going operations. To the extent such funds are not required for current expenditures, one-time expenditures and/or capital improvements such funds should be maintained as operating reserves or used to reduce debt.

For purposes of this policy, one-time revenue windfalls shall include:

- Lump sum (net present value) savings from debt restructuring

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- CalPERS Rebates
- Tax Revenue growth in excess of 5% in a single year
- Sale of District-owned real estate
- Pure unexpected revenues (i.e. litigation settlement)
- Receipts from approved Development Fees
- Contributions and Gifts
- Any other revenues the Board may elect to designate as extraordinary

**DEFICITS:**

It is the intent of the District to minimize all net asset (fund balance) deficits. The District will diagnose and communicate any fund balance deficits with the following recommendations to the Board:

- Primary Treatments – treatments that are recommended as the first line of defense and should be considered as a first option. In many cases, these treatments not only provide immediate help but also improve the long-term prognosis.
- Treatment to Use with Caution – treatments that may be called for if the primary treatments are not sufficient. However, the side effects of these treatments could potentially worsen financial condition if used improperly.

**SECTION 14: DEBT MANAGEMENT POLICY**

These Debt Management Policies are intended to comply with Government Code Section 8855(i), (j), and (k) effective on January 1, 2017, and shall govern all debt undertaken by the District.<sup>1</sup> The District hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the District's sound financial position.

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- Ensure the District has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the District’s credit-worthiness and maintain and, if possible, improve the current bond rating(s), in order to minimize borrowing costs and preserve access to credit.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the District.
- Ensure that the District’s debt is consistent with the District’s planning goals and objectives and capital improvement program or budget, as applicable.

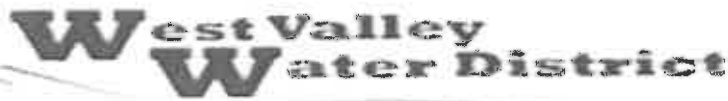
**Purposes for Which Debt May Be Issued**

*Long-term Debt.* Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the District.

- (a) Long-term debt financings are appropriate when the following conditions exist:
  - When the project to be financed is necessary to provide basic services.
  - When the project to be financed will provide benefit to constituents over multiple years.
  - When total debt does not constitute an unreasonable burden to the District and its taxpayers and ratepayers.
  - When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.
- (b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses. However, the District may consider issuance of debt for working capital purposes under specific circumstances if deemed advisable by the Board and CFO.
- (c) The District may use long-term debt financings subject to the following



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conditions:

- The project to be financed must be approved by the Board.
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the infrastructure improvement, with the average (weighted) bond maturities at or below thirty years, unless otherwise authorized by the Board.
- The District estimates that sufficient revenues will be available to service the debt through its maturity.
- The District determines that the issuance of the debt will comply with the applicable state and federal law.

*Short-term Debt.* Short-term debt may be issued to provide financing for the District's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the District may undertake lease-purchase financing for equipment.

**Types of Debt**

For purposes of these Debt Management Policies, "debt" shall be interpreted broadly to mean bonds, notes, certificates of participation, financing leases, or other financing obligations. The use of the term "debt" in these Debt Management Policies shall be solely for convenience and shall not be interpreted to characterize any such obligation as an indebtedness or debt in contravention of any statutory or constitutional debt limitation.

The following types of debt are allowable under these Debt Management Policies:

- General obligation bonds, which are supported by property tax revenue which grows in proportion to the District's assessed valuation and/or property tax rate increases, may be utilized if/when authorized by voters.
- Bond or grant anticipation notes.
- Lease revenue bonds, certificates of participation, and lease-purchase transactions.

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- Other revenue bonds and certificates of participation.
- Tax and revenue anticipation notes.
- Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes.
- Tax increment financing to the extent permitted under state law.
- Purchase card debt
- Line of credit
- Construction loans
- Lease payments

The District may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of these Debt Management Policies.

Debt shall be issued as fixed rate debt unless the District makes a specific determination as to why a variable rate issue would be beneficial to the District in a specific circumstance.

**Relationship of Debt to Capital Improvement Program and Budget**

The District is committed to long-term capital planning. The District intends to issue debt for the purposes stated in these Debt Management Policies and to implement policy decisions incorporated in the District's capital budget and the capital improvement plan.

The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The District shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear.

The District shall integrate its debt issuances with the goals of its capital

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improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the District's public purposes.

The District shall seek to avoid the use of debt to fund infrastructure and facilities improvements in circumstances when the sole purpose of such debt financing is to reduce annual budgetary expenditures.

The District shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its reserves.

New debt issues, and refinancing of existing debt, must be analyzed for compatibility within the District's overall financial planning and approved by the CFO. The review shall not be limited to cash flow analysis, potential for unexpected revenue surprises, and the maintenance of the District's bond ratings. Annual debt service shall not produce an inordinate impact upon future operations.

A ratio of current assets to current liabilities of at least 2/1 will be maintained to ensure the District's ability to pay short-term obligations.

Water rates will be set, at a minimum, to ensure the ratio of revenue to debt service meets the District's bond indenture requirement (generally a minimum of 120% of debt service). In addition, higher revenue to expense ratios may be needed to secure the District's bond rating, as determined by the CFO.

When calculating debt services coverage for internal purposes, the minimum pay-as-you-go capital expense will be considered a part of the operating costs to be covered by pre-debt service revenues. The District goal will be to maintain the required debt service coverage with this additional cost factored into the equation. Use of a 10-year budget projection, including capital project requirements, will provide assurance that all needs are considered by the CFO, the GM, Assistant GMs, and District Counsel as revenue requirements are considered.

### **Policy Goals Related to Planning and Objectives**

The District is committed to long-term financial planning, maintaining appropriate reserve levels and employing prudent practices in governance, management and budget administration. The District intends to issue debt for the purposes stated in

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this Policy and to implement policy decisions incorporated in the District's annual operations budget.

It is a policy goal of the District to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the District to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings equal to or greater than 3.0% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

The CFO shall consult with a qualified Financial Advisor on an issue by issue basis to determine the appropriate method of sale to be used for debt issuance. Further, the CFO or designee shall be responsible for the solicitation and selection of professional services that are required to administer the District's debt program, which will follow the District's procurement policy. The financial advisor, bond and disclosure counsel, and trustee costs associated with bond issuance will be paid with bond proceeds. Eligible District staff costs related to issuance of long-term bonds may also be reimbursed from bond proceeds.

- A financial advisor shall be used to assist in the issuance of the District's debt. The financial advisor shall provide the District with objective advice and analysis on debt issuance. This includes, but is not limited to monitoring market opportunities, structuring and pricing debt, and preparing official statements of disclosure.
- All debt issued by the District will include a written opinion by bond counsel affirming that the District is authorized to issue the proposed debt. The opinion shall include confirmation that the District has met all District and state

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constitutional and statutory requirements necessary for issuance, a determination of the proposed debt's federal income tax status and any other components necessary for the proposed debt. Bond counsel is also responsible for preparing all financing documents including Trust Indentures and Bond resolutions and assists in preparation of Official Statements. Disclosure Counsel shall be required to deliver a customary 10(b)-5 opinion on District offering documents. The Disclosure Counsel will work with District staff to draft all disclosure documents for a bond financing.

- An Underwriter(s) will be used for all debt issued in a negotiated or private placement sale method. The Underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to investors.
- A Fiscal Agent will be used to provide accurate and timely securities processing and timely payment to bondholders. If there are unspent bond proceeds, funds will be held by a third part trustee.
- The District will maintain good communication with bond rating agencies about its financial condition. This effort will include providing periodic updates on the District's general financial condition, coordinating meetings, and presentations in conjunction with a new issuance. The District will continually strive to maintain its bond rating by improving financial policies, budgets, forecasts and the financial health of the District.
- Credit enhancements may be used to improve or establish a credit rating on a District debt obligation. Credit enhancements should only be used if cost effective.
- A debt refunding is a refinance of debt typically done to take advantage of lower interest rates.
- A current refunding is one in which the refunding bonds are issued no more than 90 days before the date upon which the refunded bonds will be redeemed.
- An advance refunding is one in which the refunding bonds are issued more than 90 days prior to the date upon which the refunded bonds will be redeemed.

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Advance refundings are used to refinance outstanding debt before the date the outstanding debt becomes due or callable. Internal Revenue Code §149(d)(3) provides that governmental bonds issued after 1985 may only be advanced refunded once over the life of a bond issuance. Changes to the Federal tax law enacted in 2017 prohibit the issuance of advance refunding bonds after December 31, 2017; however, it is possible this prohibition will be removed in the future.

- Unless otherwise justified, such as a desire to remove or change a bond covenant, a debt refunding will require a minimum present value savings of 3%. This savings requirement for a refunding may be waived by the CFO upon a finding that such a refunding is in the District's overall best financial interest.
- The District will, unless otherwise justified, use bond proceeds within the established time frame pursuant to the bond ordinance, contract or other documents to avoid arbitrage rebate. Arbitrage is the interest earned on the investment of the bond proceeds at a rate above the interest rate paid on the debt. If arbitrage occurs, the District may be required to pay the amount of the arbitrage to the Federal Government as required by Internal Revenue Service Regulation 1.148-11. The District will maintain a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirement of the IRS regulation. For each bond issue not used within the established time frame, the recordkeeping shall include tracking investment earnings on bond proceeds, calculating rebate payments, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the outstanding debt.
- The District will comply with all covenants stated in the bond contract or equivalent
- The District will comply with all state reporting requirements for issuance of debt, including a report to the CDIAC of any proposed debt issuance no later than 30 days prior to the sale of any debt issue. The report shall include a certification by the issuer that it has adopted local debt policies concerning the use of debt and

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that the contemplated debt issuance is consistent with these policies. The District shall also submit a report to CDIAC of final sale no later than 21 days after sale of debt, by any method approved by the CDIAC. The report on final sale shall include a copy of the official statement for the issue or, if there is no official statement, the other disclosure documents and indenture.

- The District will meet secondary disclosure requirements in a timely and comprehensive manner, as stipulated by the SEC Rule 15c2-12. The CFO shall be responsible for providing ongoing disclosure information to the Municipal Securities Rulemaking Board's (MSRB's) Electronic Municipal Market Access (EMMA) system, the central depository designated by the SEC for ongoing disclosures by municipal issuers. The CFO is responsible for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies, including the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The District may also employ the services of firms that improve the availability of or supplement the District's EMMA filings.
- The proceeds of the bond sales will be invested until used for the intended project in order to maximize utilization of the public funds. The investments will be made to obtain the highest level of safety. The District Investment Policy and the bond indentures govern objectives and criteria for investment of bond proceeds. The CFO or designee, or the bond trustees under the direction of the CFO or designee, will invest the bond proceeds in a manner to avoid, if possible, and minimize any potential negative arbitrage over the life of the bond issuance, while complying with arbitrage and tax provisions.
- In certain cases, particularly for bond reserve funds, it may be fiscally prudent to invest funds using a forward delivery agreement or some other type of guaranteed investment contract. Such agreements should be obtained under a competitive bid process under consultation with the Financial Advisor.
- State and Local Government Securities (SLGS) are the preferred investment

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option rather than open market securities for escrows for refunded bonds to allow for better matching of settlement dates and fewer arbitrage regulation compliance issues.

**Internal Control Procedures**

When issuing debt, in addition to complying with the terms of these Debt Management Policies, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The District will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings under SEC Rule 15c2-12 and Government Code Section 8855 (i), (j), and (k),
- Any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- The District’s investment policies as they relate to the investment of bond proceeds.

It is the policy of the District to ensure that proceeds of debt are spent only on lawful and intended uses. Proceeds of debt will be held either (a) by a third-party trustee, which will disburse such proceeds to the District upon the submission of one or more written requisitions, or (b) by the District, to be held and accounted for in a separate fund or account, the expenditure of which will be carefully documented by the District.

- The District shall review its outstanding debt quarterly for the purpose of determining if the financial marketplace will afford the District the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue, a Present Value savings of three percent over the life of the respective issue, at a minimum, must be realistically attainable.



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- The District will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- When the District finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.
- Whenever possible, the District will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.
- The District will maintain good communications with bond rating agencies regarding its financial condition. The District will follow a policy of full disclosure on every financial report and borrowing prospectus.

**SECTION 15: AFTER ADOPTION OF THE BUDGET**

District staff shall strive to avoid returning to the Board for new or expanded appropriations. Exceptions may include emergencies, unforeseen impacts, mid-year adjustments or new opportunities.

The District, through the CFO and the Finance Department, will follow an aggressive, consistent, but sensitive policy of collecting revenues, with proper internal controls, to meet the needs of the District and follow all applicable state and federal laws.

The Board is to be provided with a quarterly budget report comparing actual versus budgeted revenue and expense activity. Significant deviations between budget and actual results are to be explained. This will create an opportunity to adjust revenue projections and make expenditure appropriation changes, if needed. Further, it also provides an opportunity to make budget transfers if necessary. Reserve account balance shall also be reviewed at this time for compliance with the reserve policy.

All fund designations and reserves will be evaluated at least annually by the CFO for long-term adequacy and use requirements in conjunction with development of the District's balanced ten-year financial plan.

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### PERFORMANCE MEASUREMENT

- Every year, the District shall create a Strategic Plan that identifies the Strategic Priorities for the following year, with the goals to be achieved.
- Annually, each department shall develop departmental performance measures that support achieving successful results of those goals with the GM. Goals should be related to core services of the department and should reflect customer needs. The measures should be a mix of different types, including effectiveness, efficiency, demand and workload. Measures should have sufficiently aggressive goals to ensure continuous improvement.
  - Department Directors shall establish performance measures for each division or program within their department to monitor and project program performance.
  - Quarterly summaries of progress and departmental performance measures will be published and distributed.


### SECTION 16: TRANSFERS

#### TRANSFERS OF APPROPRIATIONS:

The CFO or Designee, upon request of the GM or Board, may transfer any unused balance or portion thereof from previously appropriated funds to augment existing appropriations as long as the transfer is within the same Budget Unit and/or CIP project. The CFO or designee shall notify the GM and the Board of any transfer of funds made pursuant to this section which exceeds ten percent (10%) of the original appropriation to which the transfer is made. No such transfer of funds shall be made to an appropriation which was previously reduced by action of either the GM or the Board in their review of the budget for the current or prior fiscal year.

District departments may need to request expenditure budget transfers

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under certain circumstances. It may be necessary to transfer funds from one activity or project to another to reflect realignment of priorities, duties, or reorganization. Transfers among objects of expenditure within a department also may be needed to adjust budget estimates to meet actual operating realities. The following represent restrictions on budget transfers:

- Cumulative transfer requests to the Finance Department should not exceed ten percent (10%) of the original appropriation. Requests exceeding the threshold must be properly justified and approved by the CFO or designee
  - The 10% threshold applies to the budget unit or CIP project to which that appropriation is being transferred.
    - For annual funds, the 10% calculation is based on the current fiscal year original appropriation and any Board-approved supplemental appropriation within budgetary control level.
    - For continuing funds such as capital projects, the 10% calculation is based on the total multi-year original appropriation and any Board-approved supplemental appropriation amounts (i.e., the total of original and supplemental appropriation for each fiscal year from year 1 through the current fiscal year). For projects funded by multiple funding sources, the 10% threshold is based on the total Board-approved appropriation of all funding sources. If multiple transfers were made during the year, the individual transfer as well as the cumulative transfer must not exceed the 10% threshold.
- Transfers must not be made to an appropriation reduced by action of either the GM or Board. If the GM or Board reduction was made to a specific object code, appropriations cannot be transferred to other object codes within the same object code grouping.

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- Exceptions to this guideline must be approved by the authority that reduced the appropriation,
- Appropriations carried forward from prior year(s) cannot be used for budget transfers
  - Carryforward appropriations are not surplus and must be used for the purpose originally budgeted and approved for carryforward.
- The following types of budget transfers require additional approval from the GM and notification to the Board:
  - Transfers involving salaries
    - Transfers from professional services contracts to salaries require additional approval from the GM and the CFO
  - Transfers involving new equipment budget.
    - Equipment can only be purchased using appropriations specifically for equipment. Transfers of non-equipment budget for equipment purchases must be approved by the GM and CFO. Note that such transfers can only be from non-salary appropriations
- Transferring department budgets for services of other District departments to other spending categories requires approval from the requesting or performing department.
- If and when the budget transfer request is completely approved, the Finance Division is responsible to enter a budget transfer journal entry in the financial system
  - Before entering the budget transfer into the finance software, Finance Division staff must:
    - Verify completeness of information and reasonableness of justification

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- Verify funding availability and appropriateness (e.g., budget carried forward from the previous fiscal year cannot be the funding source of a budget transfer)
  - Verify department certification on transfer is within the 10% threshold
  - Verify department certifications on transfer is not adding back to appropriation previously reduced by Board or GM
  - Verify the accurate use of the accounting codes, budget unit codes and object codes
  - Return to department if request is being rejected or requires substantial changes
  - Review data entry for accuracy of data based on approved budget transfer request.
- At fiscal year-end, the CFO shall notify the GM and the Board of any transfer of funds made which exceeds 10% of the original appropriation to which the transfer is made. If multiple transfers were made at different times of the year, the individual transfer as well as the cumulative transfers exceeding the 10% threshold will be reported.

TRANSFERS OF RESERVES:

In the event the Liquidity cash account balance exceeds the established aggregate maximum (if applicable), excess monies will be transferred annually into the Capital cash account. On an as-needed basis, moneys from the Emergency Account of the Liquidity Fund can be moved to the Operating Reserve Account to pay for operating emergencies to supplement the Liquidity Funds. The Board shall approve any reallocation of reserve funds or any transfers among such funds.

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**SECTION 17: CARRYOVERS**

On an annual basis, after the year-end audit has been completed, the CFO or designee shall produce a schedule of all fund surpluses and deficits, with projections of reserve requirements and plan for the use of an excess surplus for the current year. These will be Carryovers.

Automatic Carryovers include:

- Contractual commitments
- Grant, restricted donation and capital project appropriations which are considered life-cycle appropriations
- June Board items
- All other appropriations shall lapse at year-end unless carried forward by Board action

June Board items, and active/on-going CIP carryovers are automatic. CIP projects that are under construction, in the process of design and specification development or production of bid documents will automatically be carried over for both encumbered funds and unencumbered funds.

Carryovers that are not automatic: Projects that have been on the CIP list for multiple years that are not proceeding to design, bid or construction should provide a more detailed explanation of their status and a justification for the continuing need for the project funding. These projects will be closed out unless the department provides sufficient justification to keep them open. The justification should contain the information necessary to determine the status of the project and its continuing justification. Carryovers can only take place once the last invoices for the fiscal year have been paid and charged against the fiscal year that is ending. The Carryover Request forms will be closed on July 1st of every year. Any subsequent carryover requests will need to be taken to the Board by the requesting department.

## WEST VALLEY WATER DISTRICT REQUEST FOR TRANSFER OF FUNDS

**Department Name:** \_\_\_\_\_

**Requestor Name:** \_\_\_\_\_

\* Attach more pages if necessary

\*\* The sum of increases and decreases must net to zero

\*\*\* If from Reserves, then please prepare a Request for Appropriations Form

<b>Explanation*:</b>					
Is this a Transfer between Funds (Y/N)?		Is this an increase and/or decrease in the Board's adopted budget or new appropriation(s) (Y/N)?		Is this an appropriations transfer between expenditure categories (Y/N)?	
Is this a Transfer from Personnel to Non-Personnel (Y/N)?		Is this appropriations transfer between Departments (Y/N)?			
Budget Unit/Project No./Fund Number	Object Code ***	Account Description	Beginning Budget	Change Amount Increase (Decrease)**	Revised Budget
<b>Reserves*</b>					
<b>Revenues*</b>					
<b>Expenditures*</b>					

Signature of requesting official \_\_\_\_\_

Date \_\_\_\_\_

Approval of Finance Division:  
 There are sufficient balances available to meet this transfer request in the amount of \_\_\_\_\_

Rejection (Y/N)? \_\_\_\_\_  
 Reason \_\_\_\_\_

CFO or Designee and Date \_\_\_\_\_

Approval of General Manager or Designee

Rejection (Y/N)? \_\_\_\_\_  
 Reason \_\_\_\_\_

GM or Designee and Date \_\_\_\_\_

Internal Finance Division Communication

Date Posted to Finance System		Name of staff member posting the Transfer	
Date Received for posting		Board Approved Date, if applicable	
Does this create a fund Deficit (Y/N)?		Board Resolution Number, if applicable	
Budget Transfer Number assigned			

**WEST VALLEY WATER DISTRICT  
FINANCE DIVISION  
APPROPRIATION OF FUNDS REQUEST**

TO:	GENERAL MANAGER; CFO
FROM:	
SUBJECT:	REQUEST FOR APPROPRIATION OF FUNDS
DATE	

SECTION:

I. AMOUNT TO BE APPROPRIATED: \$ \_\_\_\_\_

II. BRIEFLY EXPLAIN WHY THIS APPROPRIATION IS BEING REQUESTED:

(Miscalculated need? Changes in policy? More manpower needed? Oversight? Forgot to budget? mandates? Additional scope of services, etc...)

III. FUNDS ARE TO BE APPROPRIATED AS FOLLOWS:

From:	Budget Unit Number/Name:		To:	Budget Unit Number/Name:	
	Account Number/Name:			Account Number/Name:	

IV. APPROVALS:

Department Head	Date	Funds Available	Date
CFO	Date	General Manager	Date
Posted By:			

V. BACKGROUND

This form is for appropriation of funds. Based on the resolution adopting the annual operating budget "The General Manager may transfer and appropriate up to \$25,000 during the Fiscal Year from reserves to any account.

VI. INSTRUCTIONS

Initiating department complete From (name), Date, Section I: Amount to be appropriated; Section II: provide description; Section III: Budget unit/Account code/name; Section IV: Department head approval. Then forward to Finance Division for determination of funds available and approval by CFO. Appropriations greater than \$25,000 require formal Board approval and the use of a District staff report.



<sup>1</sup> GOVERNMENT CODE - GOV  
 TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980]  
 ( Title 2 enacted by Stats. 1943, Ch. 134. )  
 DIVISION 1. GENERAL [8000 - 8899.72]  
 ( Division 1 enacted by Stats. 1943, Ch. 134. )

CHAPTER 11.5. California Debt and Investment Advisory Commission [8855 - 8859]

(i) (1) The issuer of any proposed debt issue of state or local government shall, no later than 30 days prior to the sale of any debt issue, submit a report of the proposed issuance to the commission by any method approved by the commission. This subdivision shall also apply to any nonprofit public benefit corporation incorporated for the purpose of acquiring student loans. The commission may require information to be submitted in the report of proposed debt issuance that it considers appropriate. Failure to submit the report shall not affect the validity of the sale. The report of proposed debt issuance shall include a certification by the issuer that it has adopted local debt policies concerning the use of debt and that the contemplated debt issuance is consistent with those local debt policies. A local debt policy shall include all of the following:

- (A) The purposes for which the debt proceeds may be used.
- (B) The types of debt that may be issued.
- (C) The relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable.
- (D) Policy goals related to the issuer's planning goals and objectives.
- (E) The internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use.

(2) In the case of an issue of bonds the proceeds of which will be used by a governmental entity other than the issuer, the issuer may rely upon a certification by that other governmental entity that it has adopted the policies described in subparagraphs (C), (D), and (E) of paragraph (1), and references to the "issuer" in those subparagraphs shall be deemed to refer instead to the other governmental entity.

(j) The issuer of any debt issue of state or local government, not later than 21 days after the sale of the debt, shall submit a report of final sale to the commission by any method approved by the commission. A copy of the final official statement for the issue shall accompany the report of final sale. If there is no official statement, the issuer shall provide each of the following documents, if they exist, along with the report of final sale:

- (1) Other disclosure document.
- (2) Indenture.
- (3) Installment sales agreement.
- (4) Loan agreement.
- (5) Promissory note.
- (6) Bond purchase contract.
- (7) Resolution authorizing the issue.
- (8) Bond specimen.

The commission may require information to be submitted in the report of final sale that it considers appropriate. The issuer may redact confidential information contained in the documents if the redacted information is not information that is otherwise required to be reported to the commission.

(k) (1) A public agency, whether state or local, shall submit an annual report for any issue of debt for which it has submitted a report of final sale pursuant to subdivision (j) on or after January 21, 2017. The annual report shall cover a reporting period from July 1 to June 30, inclusive, and shall be submitted no later than seven months after the end of the reporting period by any method approved by the commission. Before approving any annual method of reporting pursuant to this subdivision, the commission shall consult with appropriate state and local debt issuers and organizations representing debt issuers for purposes that shall include, but not be limited to, making a proposed reporting method more efficient and less burdensome for issuers. The annual report shall consist of the following information:

- (A) Debt authorized during the reporting period, which shall include the following:
  - (i) Debt authorized at the beginning of the reporting period.
  - (ii) Debt authorized and issued during the reporting period.
  - (iii) Debt authorized but not issued at the end of the reporting period.
  - (iv) Debt authority that has lapsed during the reporting period.
- (B) Debt outstanding during the reporting period, which shall include the following:
  - (i) Principal balance at the beginning of the reporting period.
  - (ii) Principal paid during the reporting period.
  - (iii) Principal outstanding at the end of the reporting period.

- 
- (C) The use of proceeds of issued debt during the reporting period, which shall include the following:
- (i) Debt proceeds available at the beginning of the reporting period.
  - (ii) Proceeds spent during the reporting period and the purposes for which it was spent.
  - (iii) Debt proceeds remaining at the end of the reporting period.
- (2) Compliance with this subdivision shall be required for each issue of debt with outstanding debt, debt that has been authorized but not issued, or both, during the reporting period.
- (3) The commission may, if technology permits, develop an alternate reporting method, provided that any alternate reporting method is in furtherance of the purpose of collecting the data required by this subdivision. Before approving any alternate annual method of reporting pursuant to this subdivision, the commission shall consult with appropriate state and local debt issuers and organizations representing debt issuers for purposes that shall include, but not be limited to, making a proposed reporting method more efficient and less burdensome for issuers.
- (Amended by Stats. 2016, Ch. 307, Sec. 2. (SB 1029) Effective January 1, 2017.)*

**ADMINISTRATIVE PROCEDURES**



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE <b>CAPITAL ASSETS POLICY</b>	EFFECTIVE DATE

**SECTION 1: INTRODUCTION AND PURPOSE**

The purpose of this policy is to ensure adequate control and appropriate use of District assets. Further, these policies are intended to provide the methods for classifying, valuing, and accounting for capital assets. Capital asset accounting serves a variety of purposes to the District, some of the more important reasons being:

1. To substantiate valuations of capital assets in accordance with Generally Accepted Accounting Principles (GAAP) for financial reporting.
2. To assign responsibility for the custody and proper use of specific assets to District departments.
3. To establish systems and procedures to protect capital assets from loss or theft.
4. To assist in the formulation of acquisition and retirement policies through accumulation of data such as cost, useful life, and depreciation.

**SECTION 2: GENERAL POLICY**

It is the policy of the District that all District capital assets shall be properly accounted for, reported, handled, and maintained. Additionally, these assets should be only used for appropriate District business operations. Asset handling must conform to proper internal controls for safeguarding, avoidance of all conflicts of interest, and the avoidance of the misappropriation of District assets. All District Departments are subject to the provisions of this policy.

**Application:**

This policy applies to all Departments and Divisions of West Valley Water District (the District).

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APPROVAL DATE	FINANCE POLICIES	POLICY NO.
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**Definitions:**

**Impairment** – Asset impairment is a significant, unexpected decline in the service utility of a fixed (capital) asset, where the events or changes in circumstances that lead to the decline in service utility (or value) are not considered normal and ordinary. The decline in service utility must appear to be permanent.

**Donation** - the transfer of ownership of property for no consideration or for a value less than the reasonable fair market value of the property.

**Capital assets**- major assets that have an initial useful life that extend beyond a single fiscal period. Capital assets may be either intangible (e.g., easements, water rights, software) or tangible (e.g., land, construction in progress, buildings, building improvements, improvements other than buildings, machinery and equipment and infrastructure).

The criterion for determining a capital asset will generally be based on estimated useful life and a “capitalization threshold”. The capitalization threshold is the monetary value established for classifying a capital asset.

**Donated Inventories**- Donated assets, donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at their estimated fair value at the date of donation.

**Responsibility:**

1. In regard to capital assets, the CFO or Designee, is responsible for the following:
  - The implementation and administration of this policy.

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- Accounting and reporting of capital assets.
- Tracking capital assets depreciation and preparing a capital asset roll-forward schedule for inclusion in the financial statements if needed.
- Perform a review of purchase records, sales proceeds, grant agreements, internal engineering consulting charges, communications with staff, listings compiled by staff, appraisal or engineering records, and perform methods deemed necessary for the completeness and accuracy of fixed asset data.
- Make appropriate and fair calculations, estimates, and representations with respect to fixed assets while relying upon information from District staff, purchase documentation, Board meetings, minutes, etc....
- Gather sufficient information from District staff regarding the sale and disposal of assets to ensure appropriate chain of custody of District assets, fairness of the sale to the District, proper accountability for sale proceeds, and adherence to any legal or regulatory restrictions placed on those assets.
- Assigning an asset number to each individual asset that is being tracked within the asset tracking system.
- Tagging fixed assets when practical
- Performing annual asset inventory and condition assessment
- Gathering enough information to estimate the future replacement date of each asset.
- Confirming with Department Heads or designees, an agreed-upon savings plan for future replacement of capital assets to be entered into the budget.
- Reviewing this policy and making recommendations for change, as needed.

**ADMINISTRATIVE PROCEDURES**



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- Have a back-up protocol to ensure continuity and timeliness of operations during vacations and other leaves.
- Must actively participate in and support the implementation of the internal controls contained in this policy and all other policies, and immediately follow up if deviation is suspected, in order to avoid the appearance and existence of fraud, misappropriation of District assets, or of conflicts of interest.
- Additional responsibilities are stated in the remaining sections within this policy.

2. Department Heads or their Designees are responsible for:

- The purchase, maintenance, condition assessment and replacement of capital assets that have been assigned to them by the General Manager or Designee in order for the District to continue to have efficient and effective business operations.
- Keeping asset location and maintenance records regarding the Capital assets assigned to them and Safeguarding capital assets and other inventories.
- Informing the CFO or designee, if assets have been purchased with grant funds or any other funds with legal or regulatory restrictions attached to them
- Assisting the CFO or designee with the capital budgeting process
- To provide honest, fair, and accurate information to the CFO or designee for their appropriate and fair calculations, estimates, and representations to be made regarding Capital Assets, including ancillary costs of those assets.
- Every year, a complete inventory of capital assets will be distributed to every department by the Finance Division. At that time, all items on the inventory must

ADMINISTRATIVE PROCEDURES



APPROVAL DATE	FINANCE POLICIES	POLICY NO.
APPROVED BY: Board of Directors	POLICY TITLE <b>CAPITAL ASSETS POLICY</b>	EFFECTIVE DATE

be physically verified by the department head or designee and corrections or changes made on the inventory sheets.

- Tracking other equipment that does not meet the capitalization threshold which shall be inventoried for information purposes only. Such other inventories could include but are not limited to personal computers, printers, water meters, etc.
- Assisting the CFO or designee with tagging of assets
- The departments must report any asset impairments or changes in asset condition to the Finance Division.
- Ensuring that property is acquired, maintained, used, and disposed of in the District's best interests by employees of the departments.
- To maintain records of the receipt of the assets by departmental staff, to examine the assets to make sure that no damage was incurred in transit and to make sure that the asset was received in working order.
- Shall cooperate with department personnel, if needed, in arranging for necessary preventive maintenance and any needed repairs to keep the asset in working condition. Whenever the asset changes rooms, is transferred to another department, or is disposed of, department head or designee must ensure this information is processed per the disposal/transfer guidelines.
- Must ensure that departmental capital assets are kept up to date in the Inventory Records and notify the Finance Division of any corrections which need to be made.
- At the end of the fiscal year, the Finance Department will provide two copies of the capital assets list to the department head or designee, including those that were purchased, transferred, or disposed of during the fiscal year. This listing will include all the property for which the department is responsible. It is required that an

**ADMINISTRATIVE PROCEDURES**



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inventory of the listed property be conducted, discrepancies be resolved, and the listing be signed by the Department Head or designee verifying the property on hand. The listing shall be signed and approved by the Department Head and then returned to the Finance Division within ten (10) working days.

- Have a back-up protocol to ensure continuity and timeliness of operations during vacations and other leaves.
- Must actively participate in and support the implementation of the internal controls contained in this policy and all other policies, and immediately follow up if deviation is suspected, in order to avoid the appearance and existence of fraud, misappropriation of District assets, or of conflicts of interest.
- Additional responsibilities are stated in the remaining sections within this policy.

**Violation of Policy**

The use of District (surplus) property for personal use or gain is a violation of this policy and violators of this policy will be subject to disciplinary action up to and including termination. The removal of District (surplus) property for the purpose of taking personal possession or ownership is strictly prohibited.

**Capitalization Threshold:**

Capitalization thresholds for capitalizing assets is as follows: All acquisitions of assets whose value is \$5,000 or more (except Land which is \$1) and a useful life of three or more years shall be capitalized. Assets with a unit cost below this level will be expensed. Acquisitions not meeting these criteria shall be expensed in their entirety in the fiscal year in which they are incurred. Similar Items of individual expense of less than \$5,000 each



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will not be accumulated in the aggregate and capitalized. See Exhibit A for Capital asset Schedule.

**General Valuation Basis**

Capital assets should be accounted for at historical cost, or if cost is not practically determinable, an estimated cost at the time of acquisition should be used. The cost of the capital asset should include all ancillary charges necessary to place the asset into its intended location and condition for use.

Ancillary charges depend on the nature of the asset acquired or constructed. They include costs that are directly attributable to asset acquisition, such as:

- Freight
- Other Transportation charges
- Site preparation expenditures
- Professional fees
  - I.e.: Architectural and legal fees
- Legal claims directly attributable to the asset acquisition or construction
  - I.e.: liability claims resulting from workers or others being injured during the construction of an asset
  - I.e.: damage done to the property of others as a direct result of the construction activities
- Title fees
- Closing costs

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- Appraisal and negotiation fees
- Surveying fees
- Damage Payments
- Land preparation costs
- Demolition costs
- Insurance premiums during the construction phase

**SECTION 2: CAPITAL ASSET CATEGORIES AND CAPITALIZATION**

**A. LAND**

Definition: Land includes the investment in or ownership in real estate other than (1) buildings and improvements and (2) land acquired for street and road purposes. Land is the surface or crust of the earth, which can be used to support structures, and may be used to grow crops, grass, shrubs, and trees. It is recorded at historical cost and remains at historical cost until disposed (sold).

Capitalization: Land has an unlimited life; it should be capitalized but not depreciated. All land shall be capitalized without regard for significance of cost. The cost of land includes all expenditures in connection with its acquisition, such as:

- Purchase Price
- Appraisal and negotiation fee
- Title search fees
- Surveying fees
- Cost of consents

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- Relocation costs
- Condemnation costs
- Clearing land for use
- Demolishing or removing structures
- Accrued and unpaid taxes at date of purchase
- Filing costs
- Right-of-way

Receipts from the sale of salvage should be credited against the land costs.

**B. CONSTRUCTION IN PROGRESS**

Definition: Construction in progress (CIP) reflects the construction activity status of capital projects such as buildings, improvements and infrastructure additions, alterations, reconstruction, and installation that is substantially incomplete.

Capitalization: Because many capital projects take more than one year to complete, costs of incomplete projects are recorded to "Construction in Progress" until complete. The Finance Division should contact all other District Divisions on a yearly basis to find out when capital projects had been completed and which are still pending to coordinate procedures to capitalize CIP to a completed asset class and begin depreciation. At completion, Finance Division staff will move projects from the CIP asset category into the appropriate asset category, and then start the depreciation process when the asset starts being used.

**C. BUILDINGS AND BUILDING IMPROVEMENTS**

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Definition: A Building is a structure that is permanently attached to the land, has a roof, is partially/completely enclosed by walls, and is not intended to be transportable. Buildings are recorded at either acquisition cost or construction cost.

Building improvements are additions made to, or changes made in buildings, other than maintenance, to prolong life or to increase efficiency or capacity.

Capitalization: All buildings shall be capitalized without regard for significance of cost. Building improvements with a value that exceeds \$5,000 shall be capitalized. The cost of buildings and building improvements includes all expenditures in connection with their acquisition, such as:

- Purchase price or construction cost
- Grading of land
- Fixtures attached to the structure
- Architect and accounting fees
- Accident or injury costs
- Payment of damages
- Insurance during construction
- Cost of permits and licenses
- Cost of temporary buildings used during construction

The cost should be reduced for:

- Sale of salvage from materials charged against the construction
- Discounts, allowances, and rebates

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**Remodels** of office space are generally not capitalized because they represent a reconfiguration of an existing asset and do not result in extending the useful life or significantly increasing the value or utility of the building or structure.

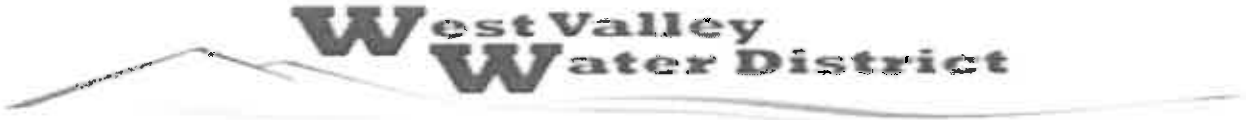
**Fixtures** are permanent attachments to structures that are not intended to be removed and which function as part of the structure, such as heating and lighting fixtures or plumbing. Fixtures are capitalized as part of the structure during construction. If fixtures are added after the original construction, they must meet the \$5,000 capitalization threshold before being designated as a capital asset.

**Individual components of a system** (such as cameras permanently attached to a structure as part of a security system meeting the capitalization threshold) that are necessary to get the system to a functional level, are capitalized as part of the overall system even if the individual component does not meet the capitalization threshold.

**Treatment of costs subsequent to acquisition** generally falls into three categories: maintenance, betterments, and alterations:

- **Maintenance costs** are defined as expenditures that neither materially add to the value of property nor appreciably prolong its life, but primarily serve to retain value. They do not add substantially to the property’s utility or capacity, but merely keep it in ordinary efficient operating condition for its existing purpose. Maintenance costs are not capitalized, even when they exceed capitalization thresholds.
- **Betterments** are expenditures that materially add to the value of the property or appreciably extend its life. Betterments are characterized by providing increased utility or capacity to the property. Betterments of \$5,000 or greater should be capitalized.
- **Alterations** are changes in the physical structure or arrangement of capital assets but do not result in extending the asset life or increased value. Many times, the

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cost of an alteration would not reach the capitalization threshold. Remodels and reconfigurations generally fall in this category. Alterations are not capitalized.

The decision as to whether an expenditure should be capitalized should begin with an evaluation of engineering, physical change, or other relevant factors apart from cost.

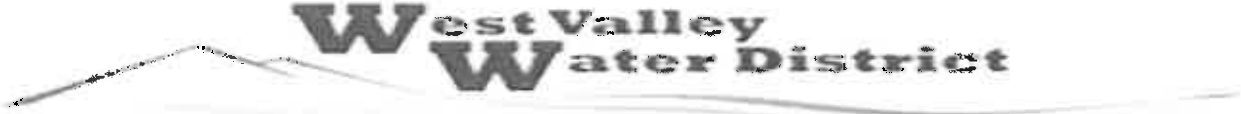
For projects having elements of both maintenance and betterment, the relative cost of each should be determined and the entire project treated according to the predominant component. Separate treatment may be required, at the discretion of the Finance Division, for projects having individually significant maintenance and betterment components.

**D. IMPROVEMENTS OTHER THAN BUILDINGS**

Definition: Improvements other than buildings are made to structures or land and are considered a betterment if the improvement is at the capitalization threshold or the expenditure increases the life or value of the asset by twenty-five percent (25%) of the original cost or life period. These include:

- Irrigation Systems
- Pedestrian Improvements
- Parking Lot Improvements
- Park Improvements
- Creek Improvements
- Access Ramps
- Sewer Lift Station Rehab
- Drainage Improvements

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Capitalization: Improvements other than Buildings with a value that exceeds \$5,000 shall be capitalized. The cost of Improvements other than Buildings includes all expenditures in connection with their acquisition and construction and follow the same capitalization rules as indicated for "Buildings and Building Improvements."

**E. MACHINERY & EQUIPMENT**

Definition: Machinery and Equipment includes moveable personal property of a relatively permanent nature and of significant value such as machines, tools, vehicles, and the tangible asset cost of computer software, the benefits of which extend beyond five years from date of acquisition and rendered into service.

Capitalization: Machinery and Equipment purchased with a value of \$5,000 or more per unit is capitalized. Improvements or additions to existing machinery and equipment that constitute a capital outlay or increases the value or life of the asset by twenty-five percent (25%) of the original cost or life should be capitalized as a betterment and recorded as an addition of value to the existing asset. The cost includes:

- Purchase price or construction cost less discounts
- Freight or other handling and shipping charges
- Sale, use or transportation taxes
- Installation costs

Other areas for consideration when capitalizing equipment include the following:

**Computer software** acquired or developed for internal use should be capitalized. Not all costs associated with the acquisition qualify for capitalization. Costs associated with the

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preliminary project stage of the acquisition of internal-use software should be expensed as incurred. Likewise, training costs and data conversion costs normally should be expensed as incurred.

Capitalizable costs include external direct costs of material and services consumed in developing or obtaining internal-use software. Such costs include those associated with the design of a chosen path, coding, installation to hardware, and testing. Upgrades and enhancements should be capitalized only to the extent that they increase the functionality of the product.

Capitalization should occur only after the preliminary project stage is complete. The capitalization of costs related to internal-use software should cease once testing is completed.

**Furniture** for department remodels or replacements will be considered equipment and capitalized by unit if the unit cost is \$5,000 or greater.

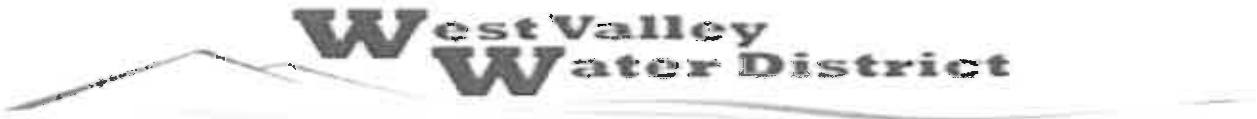
**Individual components of an equipment system**(such as hardware necessary to permanently attach equipment to a new maintenance vehicle meeting the capitalization threshold) that are necessary for the equipment to perform its intended function, are capitalized as part of the overall system even if the individual component does not meet the \$5,000 capitalization threshold. (i.e.: equipment affixed to patrol vehicles).

**F. INFRASTRUCTURE**

Definition: Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Common examples of infrastructure "systems" and "subsystems" would include roads, bridges, streets, dams, water and sewer systems, and drainage and



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lighting systems. Items not an integral part of the infrastructure are considered equipment and treated in a manner described in the equipment classification.

An infrastructure “system” is a network of integrated assets that comprise all assets that provide a particular type of service such as roads. An infrastructure “subsystem” is a network of integrated assets that make up a similar portion or segment of a “system” of assets.

Capitalization: Infrastructure with a value of \$5,000 or greater will be capitalized. The cost of infrastructure includes all expenditures in connection with the infrastructure acquisition, such as:

- Purchase price or construction cost
- Grading of land
- Fixtures attached to the structure
- Architect and accounting fees
- Accident or injury costs
- Payment of damages
- Insurance during construction
- Cost of permits and licenses

The cost should be reduced for:

- Sale of salvage from materials charged against the construction
- Discounts, allowances, and rebates

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**Modified Approach vs. Depreciation**

The modified approach is an alternative to reporting depreciation for infrastructure assets that meet the following criteria:

- The assets are managed using a qualifying asset management system.
- It is documented that the assets are being preserved at or above the condition level established by the District.

The District is not currently using the modified approach.

**G. OTHER CAPITAL ASSETS**

Definition: Works of Art and Historical Treasures are defined as collections or significant individual items that are owned by the District and are not held for financial gain, but rather for public exhibition, education or research as part of a public service.

Capitalization: The capitalization threshold of works of art and historical treasures is \$5,000 for an individual item, whether donated or purchased.

Some collections or items are considered exhaustible (diminished by display, educational or research applications) and should be depreciated over their estimated useful life. Collections or items which are non-exhaustible are items whose economic benefit or service is used up so slowly that the estimated useful lives are extraordinarily long. Because of their cultural, aesthetic, or historical value, holders protect and preserve these assets more than similar assets without such value. Depreciation is not required for collections which are non-exhaustible.

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**SECTION 3: ASSET CLASSIFICATION/ ACCOUNTING SYSTEM**

Assets acquired or constructed by the District shall be classified by major classification and sub-class.

All capital assets shall be accounted for through the District's finance software or acceptable alternative to be decided upon by the CFO or designee. This system shall identify each asset with a Capital Asset number, Asset description, original cost, acquisition date, useful life, depreciation, acquiring department, department, location and other related information. The individual assets in the system shall represent the supporting record for the total asset amounts reported in the District's financial statements. The accuracy of this system is not only important for financial reporting, but it also provides information for insurance purposes and records responsibility for maintenance and usage of the asset by department.

**SECTION 4: DEPRECIATION METHODOLOGY**

Capital assets shall be depreciated over their estimated useful lives. The straight-line depreciation method (historical cost less salvage value, divided by useful life) will be applied to all District assets (except land, works of art and historical treasures, and construction in progress). See exhibit A for list of Asset Categories and their useful life.

Assets that are fully depreciating or amortized shall remain in the capital assets schedule until disposed of by the District. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation shall be removed from the respective balances and any gains or losses shall be recognized. See section 9 for Information of Disposition of Assets.

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**SECTION 5: TAGGING OF ASSETS**

The Finance Division, with assistance from the other District Divisions, shall be responsible for tagging Capital Assets. All capital assets that are purchased will be tagged and labeled with the name of the grant used for the purchase, if applicable.

Land, Land Improvements and Buildings will use the legal address for identification in the District records. Vehicles will use their VIN for identification purposes. Equipment (where applicable) will use the serial number for identification.

Assets shall be tagged in order to:

- To provide accountability for the assets, ensuring the asset assigned to a department is controlled and accounted for by a specific department/person
- To support inventory control
- To provide auditors with a mechanism to verify the District’s control of capital assets and to provide an accurate account of the District’s capital expenditures

The following criteria should be used to determine if an asset should be tagged:

- Yes, if cost of asset is greater than \$5,000 and useful life is greater than 3 years
- Yes, if it is physically possible/practical to tag and meets the dollar and life guidelines
- Yes, if it is an asset that is handled frequently, has a high cost, and/or is likely to be stolen
- Yes, if the asset needs to be controlled due to high incidence of theft/misplacement/ borrowing • Generally no, if the asset cost is less than

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\$5,000 and will be used up in less than 3 years.

Donated Assets or any other asset acquired in any way other than through normal purchasing also shall be recorded and tagged. This also holds true for assets purchased with grant monies. The operating department that becomes the beneficiary of any such asset shall notify the Finance Division.

**SECTION 6: IMPAIRMENT OF CAPITAL ASSETS**

Capital assets shall be considered impaired when events or changes in circumstances indicate that service utility has declined significantly or unexpectedly as defined by Generally Accepted Accounting Principles (GAAP). Such events or changes in circumstances may include flood, fire, earthquake, technological obsolescence, or changes in environmental standards. The Finance Division shall consult with District Departments (as deemed necessary) on an annual basis to determine any impairment of assets.

**INDICATORS OF IMPAIRMENT:**

1. Evidence of physical damage, such as for a building damaged by fire or flood, when the level of damage is such that restoration efforts are needed to restore service utility
2. Enactment or approval of laws or regulations or other changes in environmental factors, such as new water quality standards that a water treatment plant does not meet (and cannot be modified to meet)
3. Technological development or evidence of obsolescence, such as that related to a major piece of diagnostic or research equipment (for example, a magnetic

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resonance imaging machine or a scanning electron microscope) that is rarely used because newer equipment provides better service

4. A change in the manner or expected duration of use of a capital asset, such as closure of a school prior to the end of its useful life
5. Construction stoppage, such as stoppage of construction of a building due to lack of funding.
6. The decline in service utility must be significant and unexpected.

**EXAMPLES OF IMPAIRMENT**

1. Physical Damage
  - a. I.e.: Office building with mold contamination or structural damage
2. Change in Legal or Environmental Factors
  - a. I.e.: A Federal agency adopts a regulation that requires all underground storage tanks to be rustproof, double-walled tanks with spill-protection devices, and the regulation will take effect in 5 years. The existing tanks do not meet these standards so after 5 years, the tanks will be unusable, and thus impaired in the current year.
3. Technological development or Evidence of Obsolescence
  - a. I.e.: Obtaining computers with faster processing systems, where the existing computers still function properly, but are used a lot less because users prefer faster computers. Thus, the existing slower computers will be impaired in value.
4. Change in Manner of Use

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- a. Ice: Water main closures that appear to be permanent.

If the tracking and maintenance of computers is not already assigned or outsourced to a third-party vendor, then the IT Director or designee shall be responsible for tracking the inventory condition, repair, and maintenance of any technology inventory item.

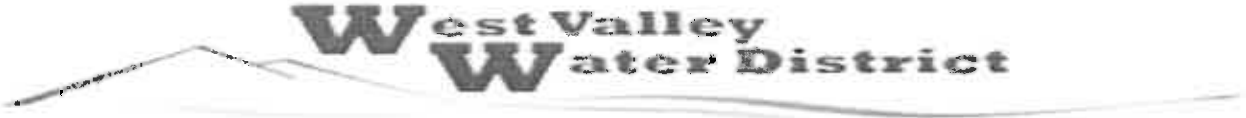
The CFO or designee shall conduct annual inventory check of assets and make notes of any impairments that would create an obstacle for future usage. This procedure should include checking for existence and condition of the asset.

The CFO or designee must also determine if the cost to repair a capital asset is more or less than the cost of its replacement. If cost to repair is more than the cost to replace, then CFO must provide sufficient explanation as to why replacement of the item is not suitable. This documentation should be approved by CFO or the treasurer. See Exhibit B for Fixed Asset Impairment Form.

**SECTION 7: PHYSICAL INVENTORY**

District wide physical inventory will be completed not less than annually by the CFO or designee. An Inventory list of all equipment assets shall be distributed to each department to verify the assets they have purchased or have received in transfer to their department. The results of the inventory shall be compared to the Capital asset System and any differences shall be reconciled by the appropriate departmental personnel and the Finance Department. Assets not identified, i.e., lost, missing, or stolen, will require a separate written explanation from the Department responsible for the asset. In addition, Finance will periodically audit, or verify, the inventory of assets.

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**SECTION 8: TRANSFER OF ASSETS TO ANOTHER DEPT. OR LOCATION**

Assets are often transferred to another department or location as needed for efficient operations. Property shall not be transferred, turned-in or disposed of without prior approval of the Department Head or designee. The departments shall be responsible to initiate transfer/disposition processing. The form "Capital Asset Transfer Form" (see Exhibit C) shall be completed for each asset that is removed from one department or location to another. This should be done between the departments doing the transfer and submitted to the CFO or designee for approval.

The transferee Department Head must acknowledge receipt of any capital asset transferred to his/her department. The actual transfer/removal or destruction of property should be witnessed by two District employees from other departments, particularly from Finance. The locations codes will then be updated in the Capital asset database by finance staff. Assets are transferred at value.

**SECTION 9: DISPOSITION OF ASSETS**

The CFO or designee is responsible for designing and implementing the internal controls surrounding the disposition of District surplus Capital Assets. Each department shall submit a request to the GM or designee when the department seeks to have any District property under its jurisdiction declared to be surplus. Requests shall then be reviewed by the CFO or designee prior to disposition.

At this time, the GM or Designee shall evaluate the surplus property for possible use in another area and will inform other departments of the availability of the property or determine that there is no use for the property.

Once the asset has been deemed as surplus, the department head or designee shall determine which of the following methods of disposition to use; careful to avoid any



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conflict of interest. Costs of disposal will be considered in determining the best method of disposal of surplus property. The department head, or designee shall notify the Finance Division if any surplus property was purchased through grant funds, and whether such items can be sold or otherwise disposed of under the provisions of the grant. A written record of the disposal of all surplus property will be maintained by the Finance Department for seven (7) years.

The priority for disposition shall be in the order listed next:

1. **Trade In:** Property declared as surplus may be offered as a trade-in for credit toward the acquisition of new property. All trade-in offers will be submitted for the review and approval of Purchasing Agent or Designee. If surplus property is to be applied to a purchase order, the trade-in value shall be itemized on the P.O. The amount charged against the expenditure account will be the value of the purchase before application of the trade-in credit.
  
2. **Return to Manufacturer:** Surplus property may, when possible, be returned to the manufacturer for buy-back or credit toward the purchase of new property. Departments shall forward all documentation to the CFO or designee.
  
3. **Donation:** The District may donate usable items with a minimal fair market value (such as outdated computer equipment and furniture) to a registered charitable organization or community organization, for use within the District's service area. A letter from the organization, acknowledging receipt of the asset(s), is required, and a copy shall be kept by the CFO or designee as well as by the department head.

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4. **Sale:** The District may offer surplus property for sale whenever possible and advantageous to the District. All surplus property that is for sale shall be sold “as is” and “where is”, with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility or usability of the property offered for sale.

- Government Code Section 1090 states “Nor shall state, county, district, judicial district, and city officers or employees be purchasers at any sale or vendors at any purchase made by them in their official capacity.”
- A receipt or other proof of disposal, from the outright sale, the contracted auctioneer, licensed scrap dealer, individual buyer, etc. is required to be obtained by the seller, in this case the Department Head, or designee, and is to be forwarded to the Finance Division. When in the opinion of the CFO or designee a better return may be received through direct contact with manufacturers, resellers, or users of specialty item(s), then that method of sale will be utilized.

Appropriate methods of sale are as follows:

- Public Auction – Surplus property may be sold at public auction. The District may contract with a professional auctioneer.
- Sealed Bids – Sealed bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest responsible bidder.
- Selling for Scrap – Surplus property may be sold as scrap if it is deemed that the value of the raw material exceeds the value of the property as a whole.
- Negotiated Sale – Surplus property may be sold outright if it is determined

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that only one known buyer is available or interested in acquiring the property. Advertisement of the sale must be published in a newspaper for at least two weeks prior to the negotiated sale to ensure no other interested buyers are available.

Land and Buildings will be sold to the highest bidder in a competitive environment after the proposed sale is advertised in a newspaper of general circulation.

Furniture and Fixtures, Machinery and Equipment, and Vehicles will be sold to the highest bidder at public auction. Trade in values will be considered, and encouraged, when in the best interest of the District as determined by the Department.

Computer Equipment (including copiers and fax machines) is to be sold to the highest bidder at public auction. Trade in values will be considered, and encouraged, when in the best interest of the District as determined by the IT Department.

*Note: Any capitalized or not capitalized asset will be returned to the Information Technology (IT) Department for disposition. Assets will be evaluated by the IT Department for their likeliness of sale and either placed in the auction or destroyed.*

The District's intention is to award and transfer surplus property to the highest bidder. If a mistake is made, an attempt to correct it will also be made; however, the District offers no guarantees and accepts no liabilities for completion of sale(s) other than to return any applicable funds received.

- 5. **Disposal:** When the cost of locating a buyer exceeds the estimated sale price of surplus property, the property may be recycled, destroyed, or disposed of as junk.

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Upon the disposal of a capital asset, the department for the asset should substantiate this action with a Capital asset Disposal Form (See exhibit D) approved by the department director. The form should be submitted to the Finance Division within a reasonable amount of time after asset disposal. Additionally, any asset that is destroyed, lost, or stolen requires the completion of the form, along with a statement explaining how the item was destroyed, lost, or stolen.

**SECTION 10: TEMPORARY STORAGE OF SURPLUS PROPERTY**

The District has limited storage capacity for surplus property. Because of the limited nature of the space, it may be necessary for departments to retain surplus property until the auction or bid sale date. Arrangements for storage, security, and accountability of the assets while in storage will remain the responsibility of the Department disposing of the assets. For all items moved to temporary storage, the departments are responsible for completing the Capital asset Disposition Form(s) and forwarding the form(s) to the Finance Division.

**SECTION 11: PROCEEDS**

The buyer shall pay the District by certified check, money order, or in a manner agreeable to the Chief Financial Officer, to the assets being handed over. The GM, CFO, or Designee shall be authorized to sign bills of sale and any other documents evidencing the transfer of title, by and on behalf of the District.

Salvage values received for assets sold will be receipted into the District's Operating Fund. Sale proceeds less direct costs from any sale shall be returned to the Operating Fund.

Exhibit A			
WEST VALLEY WATER DISTRICT CAPITAL ASSET SCHEDULE			
Major Asset Class Name	Asset Sub-class Name	Description	Useful Life
Land	Land	Real property, title insurance, appraisal fees, environmental studies	N/A
Rights	Water Participation Right	Rights to purchase water from SBVMWD (Muni)	Per Agreement
Rights	Water Rights	Park Water Company (1965), Bloomington Systems Southern California Water (1970), etc.	Per Agreements
Rights	Other Land Rights	Easements	N/A
Construction in Progress	Construction in Progress		N/A
Infrastructure	Wells	Original drilling, re-drilling, casings, sanitary seals, engineering	20
Infrastructure	Well Installation	Paving	10
Infrastructure	Reservoirs	Permanent tank or reservoir, pump house, earth embankment structures	40
Infrastructure	Irrigation Mains	Gravity concrete pipes, vitrified clay, welded steel pipes	60
Infrastructure	Domestic Mains	Serving homes, schools, and commercial developments	60
Infrastructure	Fire Services	Single, double, long, short fire services	30
Infrastructure	Hydrants	Fire hydrants	40
Infrastructure	Miscellaneous Installations	Division: boxes, PRV valves	15
Structures & Improvements (Buildings)	Structures & Improvements	Buildings, building expansions, paving, ventilation, carpeting, roofing, fencing	20
Improvements other than Buildings	Improvements other than Buildings	Irrigation systems, Drainage Improvements, Landscaping, other Improvements.	N/A
Machinery & Equipment	Well Pumps/Motors	Pumps, motors, assembly bowls, wiring	10
Machinery & Equipment	Well Installation	Electrical Panels, fencing	10
Machinery & Equipment	Pumping Equipment	Booster station pumps, motors, auto controls	20
Machinery & Equipment	Water Treatment Plant	Chlorinators, alarms, standby generators	10
Machinery & Equipment	Meters	Meters, detector check valves	25
Machinery & Equipment	Office Furniture/Equipment	Telephone system, servers, system hardware, system software, LAN connections, scanners, printers, other large peripherals, safes, cubicles, file cabinets	10
Machinery & Equipment	Tools and Equipment	Loader, backhoe, generator, portable pump, air compressor	10
Machinery & Equipment	Vehicles	Cars, pickup trucks, dump truck, flat bed	5
Machinery & Equipment	Communication Equipment	SCADA system, alarms, relays, radio station or equipment	10

## Exhibit B

THIS SECTION IS INTENDED TO BE BLANK. SEE PAGE 28 FOR EXHIBIT B:

WEST VALLEY WATER DISTRICT  
FINANCE DEPARTMENT  
IMPAIRMENT OF FIXED (CAPITAL) ASSETS FORM – PART I

**COMPLETE AND RETURN TO  
FINANCE DEPARTMENT**

I. WHAT ARE FIXED (CAPITAL) ASSETS?

Capital Assets are the long-lived assets that require significant investments of resources. They include the assets often referred to as infrastructure assets (roads, bridges, parks, etc.) as well as land, buildings, computer hardware and software, machinery, vehicles, and equipment.

II. WHAT DOES FIXED ASSET IMPAIRMENT MEAN?

Asset impairment is a significant, unexpected decline in the service utility of a fixed (capital) asset, where the events or changes in circumstances that lead to the decline in service utility (or value) are not considered normal and ordinary. The decline in service utility must appear to be **permanent**.

III. INDICATORS OF IMPAIRMENT (TEST)

7. Evidence of physical damage, such as for a building damaged by fire or flood, when the level of damage is such that restoration efforts are needed to restore service utility
8. Enactment or approval of laws or regulations or other changes in environmental factors, such as new water quality standards that a water treatment plant does not meet (and cannot be modified to meet)
9. Technological development or evidence of obsolescence, such as that related to a major piece of diagnostic or research equipment (for example, a magnetic resonance imaging machine or a scanning electron microscope) that is rarely used because newer equipment provides better service
10. A change in the manner or expected duration of use of a capital asset, such as closure of a school prior to the end of its useful life
11. Construction stoppage, such as stoppage of construction of a building due to lack of funding.
12. The decline in service utility must be significant and unexpected.

IV. EXAMPLES OF IMPAIRMENT

- 5. Physical Damage
  - a. I.e.: Office building with mold contamination or structural damage
- 6. Change in Legal or Environmental Factors
  - a. I.e.: A Federal agency adopts a regulation that requires all underground storage tanks to be rustproof, double-walled tanks with spill-protection devices, and the regulation will take effect in 5 years. The existing tanks do not meet these standards so after 5 years, the tanks will be unusable, and thus impaired in the current year.
- 7. Technological development or Evidence of Obsolescence
  - a. I.e.: Obtaining computers with faster processing systems, where the existing computers still function properly, but are used a lot less because users prefer faster computers. Thus, the existing slower computers will be impaired in value.
- 8. Change in Manner of Use
  - a. I.e.: Street closures that appear to be permanent.

V. ANSWER YES OR NO (circle one)?

- |  |   |   |
|--|---|---|
| 1. Are you aware of any fixed assets that fit the definition or indicators of impairment?                | Y | N |
| 2. Has there been any decision to sell a fixed asset?  | Y | N |
| 3. Has there been a decision not to use a fixed asset any longer?  | Y | N |
| 4. If an asset has been impaired, has the District received (or will it receive) any insurance recovery? | Y | N |

Name: \_\_\_\_\_

Department: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Date: \_\_\_\_\_

Other Appropriate Contact Person: \_\_\_\_\_

**If you answered "Y" to any of the above questions, please see Part II.**

PART II: BELOW ARE IMAGES OF PART II FORMS FOR EACH STAFF MEMBER REQUIRED TO FILL OUT.

USE ELECTRIC FILE TEMPLATE TO FILL THIS PORTION OUT.

WEST VALLEY WATER DISTRICT  
FINANCE DEPARTMENT  
IMPAIRMENT OF FIXED (CAPITAL) ASSETS FORM  
PART II

COMPLETED BY FIELD AND RETURN TO FINANCE DEPARTMENT

Please provide the following information:

Item #	Asset Description	Asset Category	Asset Location	Asset Tag # and/or ID #	Associated Program #	Percentage decline in Utility	Cause of Impairment	When did the loss take place?	Is there any Evidence that the loss is Temporary?	Is the asset still being used?
1										
2										
3										
4										

**NAME:**  
**DEPARTMENT:**  
**DATE:**  
**PHONE #:**  
**OTHER APPROPRIATE CONTACT PERSON:**



WEST VALLEY WATER DISTRICT  
FINANCE DEPARTMENT  
IMPAIRMENT OF FIXED (CAPITAL) ASSETS FORM  
PART II

COMPLETE BY DEPARTMENT HEAD AND RETURN TO FINANCE DEPARTMENT

Please provide the following information:

Item #	Asset Description	Asset Category	Asset Location	Asset Tag # and/or ID #	Associated Program #	Percentage decline in Utility	Cause of Impairment	When did the loss take place?	Estimated dollar amount of loss	What percent of the asset's initial cost does the loss represent?
1										
2										
3										
4										

**NAME:**  
**DEPARTMENT:**  
**DATE:**  
**PHONE #:**  
**OTHER APPROPRIATE CONTACT PERSON:**

WEST VALLEY WATER DISTRICT  
FINANCE DEPARTMENT  
IMPAIRMENT OF FIXED (CAPITAL) ASSETS FORM  
PART II

COMPLETE BY RISK MANAGER AND RETURN TO FINANCE DEPARTMENT

Please provide the following information:

Item #	Asset Description	Asset Category	Asset Location	Asset Tag # and/or ID #	Associated Program #	Percentage decline in Utility	Cause of Impairment	When did the loss take place?	Estimated dollar amount of loss	Dollar amount of insurance recovery	When was the insurance recovery obtained?	If insurance recovery not yet obtained, when will it be obtained?
1												
2												
3												
4												

**NAME:**  
**DEPARTMENT:**  
**DATE:**  
**PHONE #:**  
**OTHER APPROPRIATE CONTACT PERSON:**

Exhibit C

THIS SECTION IS INTENDED TO BE BLANK. SEE PAGE 33 FOR EXHIBIT C:

WEST VALLEY WATER DISTRICT  
CAPITAL ASSET TRANSFER FORM

DATE \_\_\_\_\_

ASSET TYPE:

ASSET #. \_\_\_\_\_

- \_\_\_\_\_ Land
- \_\_\_\_\_ Building
- \_\_\_\_\_ Equipment
- \_\_\_\_\_ Improvements
- \_\_\_\_\_ Water System
- \_\_\_\_\_ Infrastructure
- \_\_\_\_\_ Vehicle

DEPARTMENT \_\_\_\_\_

MAKE \_\_\_\_\_

MODEL \_\_\_\_\_

SERIAL # \_\_\_\_\_

DESCRIPTION: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ASSET COST \_\_\_\_\_

Transferor Location Name: \_\_\_\_\_

\*If known

BOOK VALUE \_\_\_\_\_

\*If known

SALVAGE VALUE \_\_\_\_\_

Transferee Location Name: \_\_\_\_\_

\*If known

DEPRECIATION \_\_\_\_\_

\*If known

*Effective on the date of transfer all maintenance and repair and fuel charges will be expensed to the receiving dept.*

REASON FOR TRANSFER

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

AUTHORIZED TRANSFERING DEPT.:

\_\_\_\_\_  
DIRECTOR SIGNATURE

AUTHORIZED RECEIVING DEPT.:

\_\_\_\_\_  
DIRECTOR SIGNATURE

ENTERED DATE \_\_\_\_\_

INITIALS \_\_\_\_\_

Exhibit D

THIS PAGE IS INTENDED TO BE BLANK. SEE PAGE 35 FOR EXHIBIT D:

WEST VALLEY WATER DISTRICT  
CAPITAL ASSET DISPOSAL FORM

DATE \_\_\_\_\_

ASSET TYPE:

ASSET #. \_\_\_\_\_

- \_\_\_\_\_ Land
- \_\_\_\_\_ Building
- \_\_\_\_\_ Equipment
- \_\_\_\_\_ Improvements
- \_\_\_\_\_ Water System

DEPARTMENT \_\_\_\_\_

MAKE \_\_\_\_\_

MODEL \_\_\_\_\_

SERIAL # \_\_\_\_\_

DESCRIPTION: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PURCHASE DATE \_\_\_\_\_

METHOD OF DELETION:

PURCHASE PRICE \_\_\_\_\_

- \_\_\_\_\_ SOLD
- \_\_\_\_\_ SCRAPPED
- \_\_\_\_\_ DISCARDED
- \_\_\_\_\_ STOLEN/LOST
- \_\_\_\_\_ OTHER

DELETION DATE \_\_\_\_\_

IF OTHER, EXPLAIN: \_\_\_\_\_

*Assets out of service or in storage cannot be deleted until one of the above events occurs.*

REASON FOR DISPOSAL

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PRICE RECEIVED FOR ASSET IF SOLD OR SCRAPPED: \_\_\_\_\_

DATE OF RECEIPT OF SALES PROCEEDS: \_\_\_\_\_

ACCT./BUDGET UNIT CREDITED FOR SALES PROCEEDS: \_\_\_\_\_

**PLEASE ATTACH COPY OF CHECK OF SALES PROCEEDS**

DIRECTOR SIGNATURE \_\_\_\_\_

ENTERED DATE \_\_\_\_\_

INITIALS \_\_\_\_\_



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** CONSIDER A PROFESSIONAL SERVICES AGREEMENT WITH CAROLLO ENGINEERS TO ASSIST WITH WIFIA AND SRF LOAN APPLICATION

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**DISCUSSION:**

On September 17, 2020 the West Valley Water District's (District) Board of Directors approved an Agreement for Professional Services (PSA) with Carollo Engineers to assist the District with a letter of interest for an Environmental Protection Agency (EPA) Water Infrastructure Finance and Innovation Act (WIFIA) and State Revolving Fund (SRF) loan application for funding to finance the expansion of the Oliver P. Roemer Water Filtration Facility. The Sept. 17, 2020 staff report inadvertently requested \$195,000 for this service when the proposal provided by Carollo Engineers was for \$195,694. With the proposal, Carollo Engineers had requested minor modifications to the District's standard PSA. The minor modifications requested were reviewed by the District's legal counsel. The PSA provided in the Sept. 17, 2020 staff report was the District's standard PSA and did not include the minor modifications. Attached in Exhibit A is the updated PSA with the minor modifications highlighted for clarification. The attached PSA will replace the PSA approved on Sept. 17, 2020. This staff report seeks to correct these two oversights.

**FISCAL IMPACT:**

The fiscal impact is \$694. There are sufficient funds in the fiscal year 2020/2021 Oliver P. Roemer Water Filtration Expansion Capital Improvement Project budget.

**STAFF RECOMMENDATION:**

Staff recommends that this item be submitted for consideration & approval by the full Board at a future Board of Directors meeting. Approve the updated PSA and Task Order as shown in Exhibit A (attached) and increase the project budget by \$694, from \$195,000 to \$195,694.

Respectfully Submitted,

*Shamindra Manbahal*

---

Shamindra Manbahal, Acting General Manager

LJ:mm

**ATTACHMENT(S):**

1. Exhibit A - PSA for Carollo Engineers - Revised 012121

**MEETING HISTORY:**

01/13/21      Engineering, Operations and Planning Committee      REFERRED TO BOARD

# EXHIBIT A





# ***West Valley Water District***

***AGREEMENT FOR PROFESSIONAL SERVICES***

***With***

***Carollo Engineers, Inc***

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## **AGREEMENT FOR PROFESSIONAL SERVICES**

This AGREEMENT FOR PROFESSIONAL SERVICES (“Agreement”) effective as of this 21st day of January, 2021 (“Effective Date”) is by and between West Valley Water District (“District”) and Carollo Engineers, Inc. (“Consultant”). The District and Consultant may be collectively referred to as the “Parties” and individually as a “Party.”

### **RECITALS**

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

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

#### **Section 1. Term of Agreement.**

(a) Subject to subsection (b) below, the term of this Agreement will be for a period of one (1) year commencing on the Effective Date and terminating one (1) year after the Effective Date.

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

#### **Section 2. Scope and Performance of Services.**

**2.1** (a) District may, from time to time, by written instructions from the general manager or assistant general manager of the District (“Authorized Representative”) issue task orders (“Task Orders”) to the Consultant. The Task Order shall be in such form and content as shall be set forth on Exhibit “A” attached hereto and by this reference incorporated herein. The Task Order shall set forth: (i) the scope of services to be performed by Consultant; (ii) the compensation to be paid to Consultant; and (iii) the time to complete the Task Order. The provisions of this Agreement shall apply to all such Task Orders.

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

**2.2** Consultant will furnish all of the labor, technical, administrative, professional and other personnel, all supplies and materials, equipment, printing,

vehicles, transportation, office space and facilities, and all tests, testing and analyses, calculation, and all other means whatsoever, except as otherwise expressly specified in this Agreement, necessary or proper to perform and complete the services required of Consultant under this Agreement.

- 2.3** Consultant's designated representative(s) who are authorized to act on its behalf and to make all decisions in connection with the performance of services under this Agreement are listed in Exhibit "B" attached hereto and by this reference incorporated herein ("Key Personnel").
- 2.4** Consultant represents and warrants that it has the qualifications, experience and facilities necessary to properly perform the services required under this Agreement in a thorough, competent and professional manner. Notwithstanding Section 3 below, in the event Consultant utilizes the services of subcontractors or sub-consultants, Consultant assumes sole and complete responsibility for the performance of the subcontractor or sub-consultant to the specifications provided hereunder for Consultant's work, and no adjustment will be made to Consultant's requirements under this Agreement for timely completion of services, complete performance of services, or delivery of products or deliverables in a timely fashion, and no adjustment will be made to performance deadlines, or compensation due to Consultant, due to or arising from issues Consultant may have with any subcontractor or sub-consultant. Consultant will at all times faithfully, competently and to the best of its ability, experience and talent, perform all services described in this Agreement. In meeting its obligations under this Agreement, Consultant shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to those required of Consultant under this Agreement.

Consultant warrants it will perform its engineering and design under the Task Order, as more particularly described in Exhibit A ("Task Order") in accordance with the current standards of care and diligence normally practiced by recognized engineering and design firms in performing services of a similar nature. Further, Consultant warrants that the engineering and design performed has been performed in accordance with the then current standards of care and diligence normally practiced by recognized engineering and design firms in performing services of a similar nature. If within one (1) year after substantial completion of the engineering and design work it is shown that there is an error in that work as a result of the Consultant's failure to meet those standards and the District has notified the Consultant in writing of any such error within that period, Consultant shall re-perform such engineering and design work within the original scope of such services, as may be necessary to remedy such error. All costs incurred by Consultant in performing such corrective services shall be the sole responsibility of the Consultant and such costs shall not be reimbursable in any way.

- 2.5** In providing opinions of cost, financial analyses, economic feasibility projections, and schedules for potential projects, Consultant has no control over cost or price of labor and material; unknown or latent conditions of existing equipment or structures that may affect operation and maintenance costs; competitive bidding procedures and market conditions; time or quality of performance of third parties; quality, type, management, or direction of operating personnel; and other economic and operational factors that may materially affect the ultimate project cost or schedule. Therefore, Consultant makes no warranty that District's actual project costs, financial aspects, economic feasibility, or schedules will not vary from Consultant's opinions, analyses, projections, or estimates.
- 2.6** District shall furnish Consultant available studies, reports and other data pertinent to Consultant's services; obtain or authorize Consultant to obtain or provide additional reports and data as required; furnish to Consultant services of others required for the performance of Consultant's services hereunder, and Consultant shall be entitled to use and rely upon all such information and services provided by District or others in performing Consultant's services under this Agreement.
- 2.7** District shall arrange for access to and make all provisions for Consultant to enter upon public and private property as required for Consultant to perform services hereunder.

### **Section 3. Additional Services and Changes in Services**

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

**Section 4. Familiarity with Services and Site.**

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

**Section 5. Compensation and Payment.**

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

- 5.4 Except as to any charges for work performed or expenses incurred by Consultant that are disputed by District, District will use its best efforts to cause Consultant to be paid within thirty (30) days of receipt of Consultant's invoice.
- 5.5 No payment or partial payment to Consultant shall constitute acceptance of any work completed by Consultant or waive any claims by the District for any reason whatsoever.

**Section 6. Required Documentation Prior to Performance.**

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

**Section 7. Project Documents.**

- 7.1 All original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer programs, files and other documents (collectively, "Project Documents") prepared, developed or discovered by Consultant in the course of providing services under this Agreement will become the sole property of District and may be used, reused or otherwise disposed of by District without the permission of Consultant. Consultant will take such steps as are necessary to perfect or protect the ownership interest of District in such Project Documents. Upon completion, expiration or termination of this Agreement, Consultant shall turn over to District all such original Project Documents in its possession; provided, however, that Consultant may retain copies of Project Documents. Documents, including drawings and specifications, prepared by Consultant pursuant to this Agreement are not intended or represented to be suitable for reuse by District or others for this Project or on any other project. Any reuse of completed documents or use of partially completed documents without written verification or concurrence by Consultant for the specific purpose intended will be at District's sole risk and without liability or legal exposure to Consultant.

- 7.2 Except as necessary for the performance of services under this Agreement, no Project Documents prepared under this Agreement, will be released by Consultant to any other person or entity without District's prior written approval. All press releases, including graphic display information to be published, must be approved and distributed solely by District, unless otherwise agreed to in writing by District.

## **Section 8. Consultant's Books and Records.**

- 8.1 Consultant shall maintain any and all documents and records demonstrating or relating to Consultant's performance of services under this Agreement. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, or other documents or records evidencing or relating to work, services, expenditures and disbursements charged to District under this Agreement. Any and all such documents or records must be maintained in accordance with generally accepted accounting principles and must be sufficiently complete and detailed so as to permit an accurate evaluation of the services provided by Consultant under this Agreement. Any and all such documents or records must be maintained for three (3) years following the final payment for each Task Order.
- 8.2 Any and all records or documents required to be maintained by this section must be made available for inspection, audit and copying, at any time during regular business hours, upon written request by District or its designated representatives. Copies of such documents or records must be provided directly to District for inspection, audit and copying when it is practical to do so; otherwise, unless an alternative is mutually agreed upon, such documents and records must be made available at Consultant's address indicated for receipt of notices in this Agreement.
- 8.3 Where District has reason to believe that any of the documents or records required to be maintained by this section may be lost or discarded due to dissolution or termination of Consultant's business, District may, by written request, require that custody of such documents or records be given to a person or entity mutually agreed upon and that such documents and records thereafter be maintained by such person or entity at Consultant's expense. Access to such documents and records shall be granted to District, as well as to its successors-in-interest and authorized representatives.

## **Section 9. Status of Consultant.**

- 9.1 Consultant is and will at all times remain a wholly independent contractor and not an officer or employee of District. Consultant has no authority to



bind District in any manner, or to incur any obligation, debt or liability of any kind on behalf of or against District, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by District.

- 9.2** The personnel performing the services under this Agreement on behalf of Consultant will at all times be under Consultant's exclusive direction and control. Neither District, nor any elected or appointed boards, officers, officials, employees or agents of District, will have control over the conduct of Consultant or any of Consultant's officers, subcontractors or sub-consultants, employees or agents, except as provided in this Agreement. Consultant warrants that it will not at any time or in any manner represent that Consultant or any of Consultant's officers, employees or agents are in any manner officials, officers, employees or agents of District.
- 9.3** Neither Consultant, nor any of Consultant's officers, employees or agents, will obtain any rights to retirement, health care or any other benefits which may otherwise accrue to District's employees. Consultant expressly waives any claim to any such rights or benefits.

#### **Section 10. Compliance with Applicable Laws.**

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

#### **Section 11. Conflicts of Interest.**

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

#### **Section 12. Confidential Information; Release of Information.**

- 12.1** All information gained or work product produced by Consultant in performance of this Agreement will be considered confidential to the full extent permitted by law, unless such information is in the public domain or already known to Consultant. Consultant shall not release or disclose any

such information or work product to persons or entities other than District without prior written authorization from an Authorized Representative, except as may be required by law.

- 12.2** Consultant, its officers, employees, or agents, shall not, without prior written authorization from an Authorized Representative or unless requested by the District counsel, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order will not be considered “voluntary” provided Consultant gives District notice of such court order or subpoena.
- 12.3** If Consultant, or any officer, employee, or agent of Consultant, provides any information or work product (including Project Documents) in violation of this Agreement, then District shall have the right to reimbursement and indemnity from Consultant for any damages, costs and fees, including attorneys’ fees related to any unauthorized disclosure by consultant or, caused by or incurred as a result of Consultant’s conduct.
- 12.4** Consultant shall promptly notify District should, Consultant, its officers, employees, or agents be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the services performed under this Agreement. District retains the right, but has no obligation, to represent Consultant or be present at any deposition, hearing or similar proceeding. Consultant agrees to cooperate fully with District and to provide District with the opportunity to review any response to discovery requests provided by Consultant. However, this right to review any such response does not imply or mean the right by District to control, direct, or rewrite such response.

### **Section 13. Indemnification.**

Consultant covenants and agrees that, during the term of this Agreement, any injury suffered as a result of Consultant’s negligent performance of services shall be the sole responsibility of Consultant and its successors and assigns and District shall not be liable to Consultant, or any other person or persons whatsoever for any such injury, loss or damage to persons or property unless caused by the negligence or intentional acts of District or its Representatives (as solely defined below). Consultant shall defend, indemnify and hold District, its officers, directors and Representatives (“District Indemnitees”) harmless from and against any and all claims, costs, liabilities, debts, demands, suits, actions, causes of action, obligations, proceedings, damages, judgments, liens and expenses of whatever nature, including attorneys’ fees and disbursements (collectively, “Claims”) which may be made against the District Indemnitees to the extent caused by (a) the performance of or failure to perform, the work covered by this Agreement which is caused or occasioned by any negligent act, action, error or omission on the part of

Consultant, or its Representatives, in the performance of this Agreement and the work to be done under this Agreement; (b) the death and/or injury to any person or damage to any property (real or personal) which may be caused or is claimed to have been caused, by the negligent act, error, or omission of Consultant or its Representatives or its or their property; (c) any negligent violation or alleged negligent violation by Consultant of any law or regulation now or hereafter enacted; and (d) any breach by Consultant of its obligations under this Agreement. The foregoing indemnity shall not apply to the extent any such Claims are ultimately established by a court of competent jurisdiction to have been caused by the negligence or willful misconduct of the District Indemnitees or any of them. District shall make all decisions with respect to its representation in any legal proceeding concerning this section. If Consultant fails to do so, District shall have the right, but not the obligation, to defend the same and charge all of the direct or incidental Claims of such defense, including attorneys' fees and costs, to Consultant and to recover the same from Consultant. Notwithstanding the foregoing, for any claim alleging Consultant's negligent performance of services, Consultant's obligations regarding District's defense under this paragraph include only the reimbursement of District's reasonable defense costs incurred to the extent of Consultant's negligence as expressly determined by a final judgment, arbitration, award, order, settlement, or other final resolution. The term "Representatives" shall mean employees, representatives, agents, contractors, subcontractors or any other persons directly or indirectly employed by any one of the foregoing or reasonably under the control of any of the foregoing or for whose acts any of the foregoing may be liable. Consultant shall not be responsible for warranties, guarantees, fitness for a particular purpose, breach of fiduciary duty, loss of anticipated profits or for economic, incidental or consequential damages to District or any third party arising out of breach of contract, termination, or for any other reason whatsoever. Additionally, Consultant shall not be responsible for acts and decisions of third parties, including governmental agencies, other than Consultant's sub-consultants, that impact project completion and/or success.

#### **Section 14. Insurance.**

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

#### **Section 15. Assignment.**

**15.1** The expertise and experience of Consultant are material considerations for this Agreement. District has an interest in the qualifications of and capability of the persons and entities that will fulfill the duties and obligations imposed upon Consultant under this Agreement. Consultant may not assign or transfer this Agreement or any portion of this Agreement or the performance

of any of Consultant's duties or obligations under this Agreement without the prior written consent of District. The District can withhold its approval/consent in its sole and absolute discretion. Any attempted assignment will be null and void, and will constitute a material breach of this Agreement entitling District to any and all remedies at law or in equity, including summary termination of this Agreement.

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

## **Section 16. Termination of Agreement.**

- 16.1** District may terminate this Agreement, with or without cause, at any time by written notice of termination to Consultant. In the event such notice is given, Consultant shall cease immediately all work in progress.
- 16.2** Upon termination of this Agreement, all property belonging exclusively to District which is in Consultant's possession must be returned to District. Consultant shall promptly deliver to District a final invoice for all outstanding services performed and expenses incurred by Consultant as of the date of termination. Compensation for work in progress not based on an hourly rate will be prorated based on the percentage of work completed as of the date of termination.
- 16.3** Consultant acknowledges District's right to terminate this Agreement as provided in this section, and hereby waives any and all claims for damages that might otherwise arise from District's termination of this Agreement.

**Section 17. Notices.**

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

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

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

To Consultant: Carollo Engineers, Inc.  
3150 Bristol Street, Suite 500  
Costa Mesa, CA 92626  
Attention: Jess Brown, Vice President  
(Tel.) (714) 593-5100  
(Fax) (714) 593-5101

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

**Email: [apinvoices@wvwd.org](mailto:apinvoices@wvwd.org)**

or

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

**17.2** Notice will be deemed effective on the date personally delivered or transmitted by facsimile. If the notice is mailed, notice will be deemed given three (3) days after deposit of the same in the custody of the United States Postal Service, postage prepaid, for first class delivery, or upon delivery if using a major courier service with tracking capabilities.

**17.3** Any Party may change its notice information by giving notice to the other Party in compliance with this section.

**Section 18. General Provisions.**

- 18.1 Authority to Execute.** Each Party represents and warrants that all necessary action has been taken by such Party to authorize the undersigned to execute this Agreement and to bind it to the performance of its obligations hereunder.
- 18.2 Binding Effect.** Subject to Section 15, this Agreement is binding upon the heirs, executors, administrators, successors and assigns of the Parties, including any subcontractors or sub-consultants of Consultant.
- 18.3 Entire Agreement.** This Agreement, including the attached Exhibits “A” through “C,” is the entire, complete, final and exclusive expression of the Parties with respect to the matters addressed in this Agreement and supersedes all other agreements or understandings, whether oral or written, between Consultant and District prior to the execution of this Agreement.
- 18.4 Modification of Agreement.** No amendment to or modification of this Agreement will be valid unless made in writing and approved by Consultant and by the Board of Directors of the District, or General Manager, if such power has been delegated to General Manager. The Parties agree that this requirement for written modifications cannot be waived and that any attempted waiver will be void.
- 18.5 Facsimile Signatures.** Amendments to this Agreement will be considered executed when the signature of a Party is delivered by facsimile transmission. Such facsimile signature will have the same effect as an original signature.
- 18.6 Waiver.** Waiver by any Party to this Agreement of any term, condition, or covenant of this Agreement will not constitute a waiver of any other term, condition, or covenant. Waiver by any Party of any breach of the provisions of this Agreement will not constitute a waiver of any other provision, or a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by District of any services by Consultant will not constitute a waiver of any of the provisions of this Agreement.
- 18.7 Interpretation.** This Agreement will be interpreted, construed and governed according to the laws of the State of California. Each Party has had the opportunity to review this Agreement with legal counsel. The Agreement will be construed simply, as a whole, and in accordance with its fair meaning, and without resort to rules regarding draftsmanship. It will not be interpreted strictly for or against either Party.
- 18.8 Severability.** If any provision of this Agreement shall be ruled invalid, illegal or unenforceable, the Parties shall: (a) promptly negotiate a substitute for the provisions which shall to the greatest extent legally permissible, effect the intent of the Parties in the invalid, illegal or unenforceable provision, and (b) negotiate such changes in, substitutions for or additions to the remaining

provisions of this Agreement as may be necessary in addition to and in conjunction with subsection (a) above to give effect to the intent of the Parties without the invalid, illegal or unenforceable provision. To the extent the Parties are unable to negotiate such changes, substitutions or additions as set forth in the preceding sentence, and the intent of the Parties with respect to the essential terms of the Agreement may be carried out without the invalid, illegal or unenforceable provisions, the balance of this Agreement shall not be affected, and this Agreement shall be construed and enforced as if the invalid, illegal or unenforceable provisions did not exist.

- 18.9 Venue.** The Parties agree any action or proceeding to enforce or relating to this Agreement shall be brought exclusively in the federal court located in Riverside County, California or state court located in San Bernardino County, California and the Parties hereto consent to the exercise of personal jurisdiction over them by such courts for purposes of any such action or proceeding.
- 18.10 Disputes.** If any disputes should arise between the Parties concerning the work to be done under this Agreement, the payments to be made, or the manner of accomplishment of the work, Consultant shall nevertheless proceed to perform the work as directed by District pending settlement of the dispute.
- 18.11 Cooperation.** Consultant shall cooperate in the performance of work with District and all other agents.
- 18.12 Time of Essence.** Time shall be of the essence as to all dates and times of performance contained in this Agreement.
- 18.13 Counterparts.** This Agreement may be signed and delivered in any number of counter parts, each of which, when signed and delivered, shall be an original, but all of which shall together constitute one and the same Agreement.
- 18.14 Third Parties.** The services to be performed by Consultant are intended solely for the benefit of District. No person or entity not a signatory to this Agreement shall be entitled to rely on Consultant's performance of its services hereunder, and no right to assert a claim against Consultant by assignment of indemnity rights or otherwise shall accrue to a third party as a result of this Agreement or the performance of Consultant's services hereunder.

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

**DISTRICT:**

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

By \_\_\_\_\_  
Channing Hawkins, President

By \_\_\_\_\_  
Shamindra Manbahal, Acting General Manager

By \_\_\_\_\_  
Peggy Asche, Board Secretary

**APPROVED AS TO FORM:**

**TAFUYA LAW GROUP, APC**

By \_\_\_\_\_  
Robert Tafuya

**CONSULTANT:**

\_\_\_\_\_

By \_\_\_\_\_

Name \_\_\_\_\_

Its \_\_\_\_\_



**EXHIBIT A**  
**TASK ORDER**

**TASK ORDER NO.   1**

This Task Order (“Task Order”) is executed this   21st   day of   January  , 2021 by and between West Valley Water District, a public agency of the State of California (“District”) and   Carollo Engineers, Inc.   (“Consultant”).

**RECITALS**

- A. On or about   January 21st  , 2021 District and Consultant executed that certain Agreement for Professional Services (“Agreement”).
- B. The Agreement provides that the District will issue Task Orders from time to time, for the provision of certain services by Consultant.
- C. Pursuant to the Agreement, District and Consultant desire to enter into this Task Order for the purpose of setting forth the terms and conditions upon which Consultant shall render certain services to the District.

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

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

**[SIGNATURES APPEAR ON FOLLOWING PAGE]**

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

**DISTRICT:**

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

\_\_\_\_\_  
Channing Hawkins, President

\_\_\_\_\_  
Shamindra Manbahal, Acting General Manager

\_\_\_\_\_  
Peggy Asche, Board Secretary

**CONSULTANT:**

**Carollo Engineers, Inc.**

By \_\_\_\_\_

Name \_\_\_\_\_

Its \_\_\_\_\_

By \_\_\_\_\_

Name \_\_\_\_\_

Its \_\_\_\_\_

**EXHIBIT "1"**  
**TO**  
**TASK ORDER NO. 1**

**SCOPE OF SERVICES**

**See attached Proposal**

**EXHIBIT "2"**  
**TO**  
**TASK ORDER NO. 1**  
**COMPENSATION**  
**See attached Proposal**

**EXHIBIT “3”**  
**TO**  
**TASK ORDER NO. \_1\_**  
**SCHEDULE**

**EXHIBIT B****KEY PERSONNEL**

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

**See attached Proposal**

**EXHIBIT C**  
**INSURANCE**



### INSURANCE

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

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

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

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

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

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

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

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

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

in excess of the limits and coverage required by this Agreement, and which is applicable to a given loss, must be made available to District to compensate it for such losses.



3150 Bristol Street, Suite 500, Costa Mesa, California 92626  
P. 714.593.5100 F. 714.593.5101

September 14, 2020

Mr. Clarence Mansell, General Manager  
West Valley Water District  
Jamie Jones  
David Turch & Associates  
855 West Baseline Road  
Rialto, CA 92376

Subject: Proposal to Prepare Letter of Interest and Application Package for the Water Infrastructure Finance and Innovation Act (WIFIA)

Messrs. Mansell and Jones:

We are pleased to present the West Valley Water District (District) this proposal to support the District on its applications for funding through the Water Infrastructure Finance and Innovation Act (WIFIA) and the State of California, Clean Water State Revolving Fund (SRF) Programs for the Roemer Water Filtration Facility Expansion Project (Project). We understand that the objective of the Project is to expand the capacity of the plant from 14.4 million gallons per day (mgd) to 30.4 mgd. This expansion will help the District secure the needed water supply for the region, ensuring continued and sustainable growth.

The Environmental Protection Agency (EPA) released the 2020 Notice of Funding Availability (NOFA) in July 2020 inviting prospective borrowers to submit a LOI to provide the EPA with the necessary information to: 1) validate the eligibility of the prospective borrower and project(s); 2) perform preliminary creditworthiness assessment; 3) perform a preliminary engineering feasibility assessment; and 4) evaluate the project against the identified selection criteria and identify which projects EPA will invite to submit the Application for WIFIA credit assistance. The LOI is due to the EPA by October 15, 2020.

Upon notice of selection, anticipated January or February of 2021, the District will have up to 12 months within which to submit a complete Application. The final timing of the Application submittal will be dependent upon the technical, financial and environmental documentation readiness. Carollo will work with the District, its engineer and environmental consultant, as well as finance staff to submit the Application package as soon as feasible. The EPA review and approval of a complete Application averages 7 to 12 months – critical to the closure of the loan is completion of the environmental documentation.

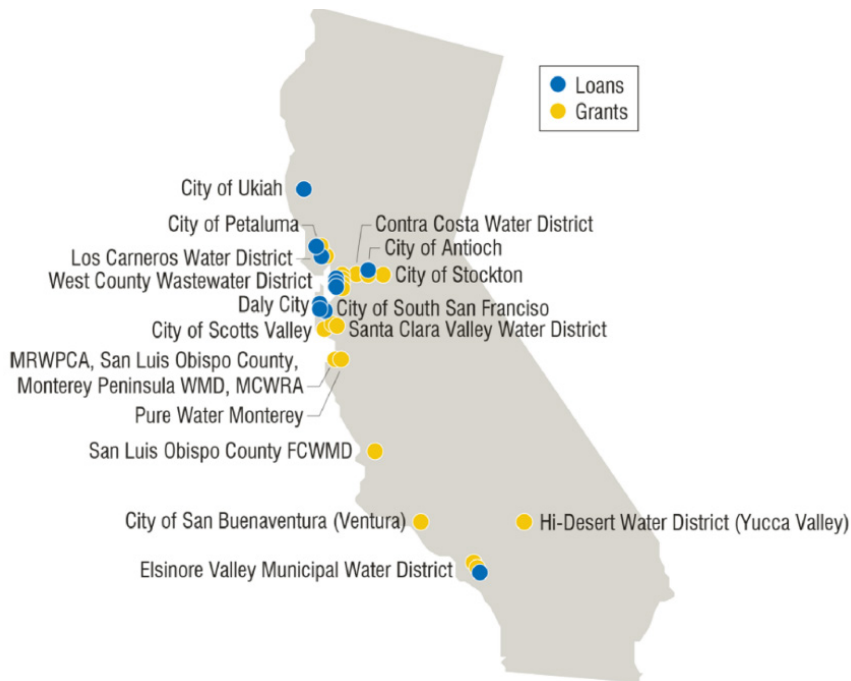
## GRANT AND LOAN FUNDING EXPERIENCE

Carollo Engineers has successful grant writing and funding experience throughout California. We have been working with the District since 2019 on Economic Development Assistance (EDA) Grant Funding for the Lytle Creek Groundwater Replenishment Project, making us intimately familiar with the District's operations. In addition to our local knowledge and grant writing experience, we have extensive treatment and management experience that will be useful in developing a project description that makes sense from both a technical and implementation perspective, enabling the rapid development of the required WIFIA materials. We have helped our clients obtain over \$500 million in grant funds and low interest loans in the last 10 years for agencies throughout California (as shown in the figure on the next page). Our funding

Mr. Clarence Mansell, General Manager  
 West Valley Water District  
 Jamie Jones  
 David Turch & Associates  
 September 14, 2020

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successes in CA and throughout the U.S. include awards from programs such as United States Bureau of Reclamation's (USBR's) Title XVI/WIIN, research and Basin Study grants; Department of Water Resources (DWR's) Integrate Resources Water Management (IRWM) and Proposition 1 grants; as well as low interest loans through the State Water Resources Control Board (SWRCB) State Revolving Loan (SRF) and EPA's WIFIA programs.



We have helped our clients obtain over \$500 million in interest loans in the last grant funds and low 10 years for agencies throughout California

### Water Infrastructure Finance Innovation Act (WIFIA) Funding Experience

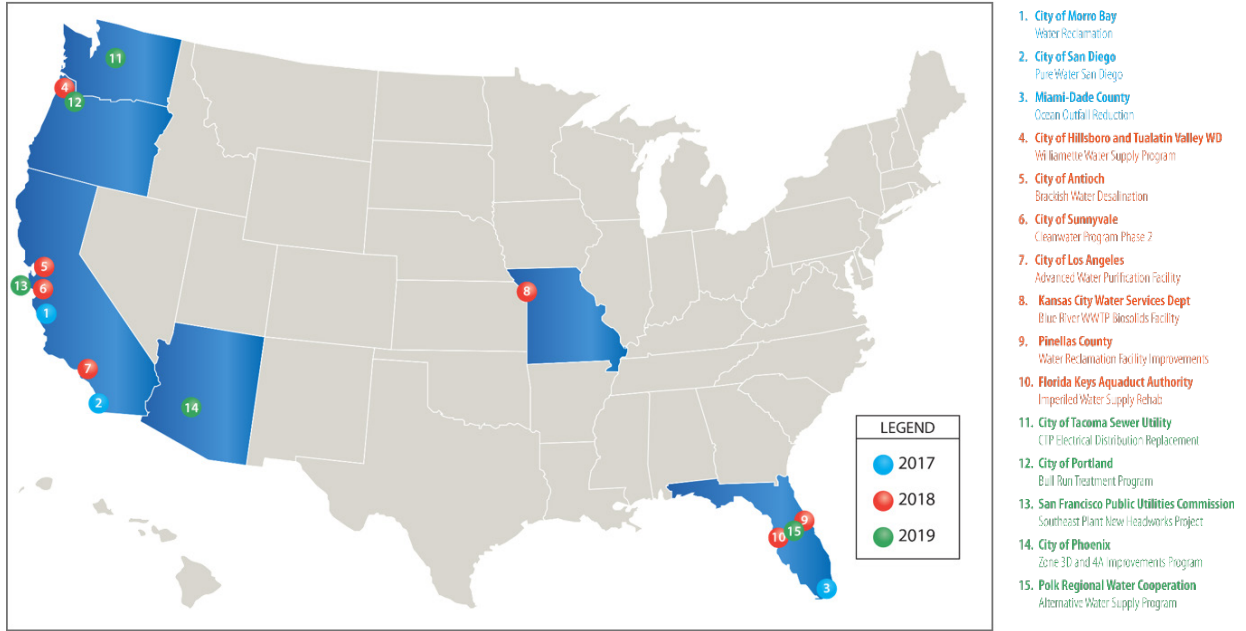
Carollo has successfully supported clients nationwide in pursuing WIFIA funding, from the development of the LOI and Application submittals, providing technical support, and serving as Owners Advisor/Program Manager for WIFIA funded projects since 2017 (when EPA began awarding funding), shown in the figure on the next page.

Table 1 summarizes a few of our recent WIFIA efforts including the Carollo staff involved and the Client's contact for your reference. Our team has worked with a number of EPA WIFIA Program staff, including Jordan Dorfman, Danusha Chandy, Kevin McDonald, Brian Jeffries and Karen Fligger.

With the WIFIA program providing 49 percent of the project financing, agencies have provided the 51 percent match using bonds, cash reserves or other federal and state loan and grant programs. It may be beneficial for the District to identify and pursue other funding sources including the State of California SRF program, HUD Community Block Grants, and other federal and state loan programs. Carollo could also support the District in identifying, evaluating and pursuing these funding sources, as an optional task.

Mr. Clarence Mansell, General Manager  
 West Valley Water District  
 Jamie Jones  
 David Turch & Associates  
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Carollo has Supported Clients Nationwide in Pursuing Water Infrastructure Finance Innovation Act Funding

Mr. Clarence Mansell, General Manager  
 West Valley Water District  
 Jamie Jones  
 David Turch & Associates  
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Table 1 References for Representative WIFIA Applications

Projects Invited to Apply	Status	Carollo Staff	Client Point of Contact
CITY OF ANTIOCH (CA) Brackish Water Desalination Project Funding: \$32 M	Invited to Apply; Initiated development of Application Package. City determined to disengage from WIFIA 6 months into process as Carollo helped the City secure DWSRF Loan and a \$10 Million DWR Grant.	Seema Chavan – funding specialist	Scott Buenting Project Manager   Capital Improvements Division (925) 779-6129
CITY OF KANSAS DISTRICT (MO) Blue River Biosolids Project Funding: \$51 M	Invited to Apply; Initiated development of Application package. City determined to disengage from WIFIA 11 months into process as full SRF financing was secured for the project.	Seema Chavan – funding specialist	Scott Parker Utility Asset Manager 816-513-0260
CITY OF TACOMA (WA) CTP Electrical Distribution Replacement Funding: \$17 M	Invited to Apply. District and consultant team in process of completing the WIFIA Application reviews. Loan execution anticipated in late 2020/early 2021.	Susanna Leung, Project Manager Seema Chavan – Advisor/Reviewer	Max Drathman City of Tacoma Project Manager <a href="mailto:mdrathman@Districtoftacoma.org">mdrathman@Districtoftacoma.org</a> 253-502-2276
CITY OF MORRO BAY (CA) Water Reclamation Funding: \$61.7	Developed WIFIA Application and worked with EPA on review process. Agreement executed March 2020.	Eric Casares – Project Manager	Scott Collins. City Manager (805) 772- 6206 <a href="mailto:scollins@morrobayca.gov">scollins@morrobayca.gov</a>

## PROJECT TEAM

The commitment, availability, and expertise of your consultant team will determine the successful pursuit of this funding effort especially in light of the need to develop a competitive Letter of Interest (LOI) package by October 15, 2020. Our core team brings extensive grant funding expertise throughout the State of California, as well as in-depth local knowledge and technical expertise. Jess Brown (our Principal in Charge) has worked with the District successfully on projects in the past and will be able to bring a wealth of institutional knowledge to the project. Seema Chavan (our Funding Specialist) has successfully worked with

Mr. Clarence Mansell, General Manager  
West Valley Water District  
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various cities and agencies throughout California and the Country and has successfully obtained over \$120 million in grants and \$375 million in low interest loans within the past five years alone. Juan Diaz-Carreras (our Project Manager) is intimately familiar with the project and is currently under contract with the District supporting the EDA grant application for the Lytle Creek Replenishment Project. His efforts have improved the District's likelihood of securing EDA funding with the project recently receiving a Letter of Further Consideration. Lydia Holmes (our Senior Reviewer) will bring her years of funding experience to ensure the WIFIA materials are fine tuned to reflect the WIFIA Program Priorities and Selection Criteria. This core team will be supported by staff engineers and graphics technicians as needed during the WIFIA Application process. Resumes for staff are included as Attachment A.

### **SCOPE OF SERVICES**

This Scope of Services is to complete the full WIFIA Application process including the WIFIA Letter of Interest (LOI), and (upon invitation to apply) the WIFIA Application (Application) and the execution of the WIFIA Loan Agreement as well as to support the District through the State Revolving Fund (SRF) application process. Per communications from EPA staff, for the LOI, the EPA is not intending for applicants to generate new documentation but to clearly, concisely summarize and present existing materials in a manner such that the EPA is able to assess the applicant and project's worthiness for funding. This Scope of Work is developed to match key milestones for the respective funding programs.

#### **Task 1 – Kickoff Meeting and Project Information Collection**

Carollo will coordinate a WIFIA Package kickoff meeting/conference call with key District staff to: 1) Confirm project understanding, 2) Discuss how the project addresses program priorities, and 3) Identify key milestone dates.

Carollo will work closely with the District's staff, General Manager, and finance department to obtain necessary project information required for the WIFIA LOI. Where available, Carollo will leverage information already gathered as part of the EDA Grant Application. Carollo will develop a list of required information that will need to be provided by the District in order to complete the LOI, and will work with District staff to secure the requested information including technical reports, financials, project schedule/budget, and other information needed to address project criterion. It is assumed that available technical information for the project (including project description, design alternatives, site layouts, costs, relationships to other facilities, innovative approaches, and projects, etc.) will be provided by the District and/or its Program Manager or Engineer.

Carollo in its review of available project documentation to obtain a general understanding of the project to be funded and anticipated project timing – will confirm the proposed project's documentation will be available when needed for the Application.



Mr. Clarence Mansell, General Manager  
 West Valley Water District  
 Jamie Jones  
 David Turch & Associates  
 September 14, 2020

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### Assumptions

- Carollo will provide District with a list of required documents (general, technical, environmental and financial) needed to complete the LOI. This information will serve as the basis for the LOI and will be provided by the District and/or its consultants to Carollo as soon as feasible.
  - Where documentation will need to be submitted to the EPA in support of the LOI - electronic copies will be provided by the District.
- District to request EPA SharePoint site access for the District and Carollo to upload the WIFIA LOI.

### Task 2 – Prepare WIFIA Letter of Interest

The LOI consists of an LOI form/template, which is split into six (6) sections, along with supporting detailed responses for each of the sections. Utilizing the information provided in Task 1, Carollo will develop the WIFIA LOI Package, using the EPA WIFIA LOI template, released with the 2020 funding announcement, including the following sections:

- Section (A) – Key Loan Information - Carollo will summarize information on the Prospective borrower including Agency Contact, DUNS/EIN, Organizational Structure, community/service area served, type of entity, etc. In addition, Carollo will develop required project information including: Project Description (300-word limit), Project Purpose (300-word limit), Total Eligible Project Cost; Requested WIFIA loan amount, anticipated application submission date, anticipated WIFIA loan closing date, etc.
- Section (B) – Engineering and Credit - Carollo will summarize available technical documentation on the proposed project or to allow WIFIA staff to assess the technical soundness of the proposed project. Available project documentation (including, but not limited to Preliminary Engineering Reports, Feasibility Studies, Preliminary Design, Alternatives Analyses, Master Plan, Environmental documentation/Permits (if available) etc.) will be organized for submittal and/or referenced in the LOI. In addition, Carollo will work with the District to summarize the credit rating of the District. Documentation requested of the District may include recent rating letters, Pro-Forma (per WIFIA requirements) and three years of year-end audited financial statements to support EPA's assessment of the creditworthiness of the District. Carollo assumes the District finance department will provide all information (including an updated pro-forma form per the WIFIA required format) and narrative required to develop financial questions in this section.
- Section (C) - Selection Criteria – Carollo, working with the District, will develop responses to describe how the project will achieve each of the thirteen (13) program selection criteria, with specific emphasis on the identified program priorities for 2020 (as appropriate). As needed, Carollo will discuss any issues affecting the development and financing of the project.
- Section (D) - Contact Information - Carollo will identify the two points of contact with whom the WIFIA program should communicate regarding the letter of Interest.

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- Section (E) - Certifications - Carollo will support the District, as needed, in the review of and in obtaining the required Signatory Authority to sign the certification that the District will abide by all applicable laws and regulations including NEPA, AIS, Prevailing Wages, Lobbying, Debarment, Default/Delinquency, and Other Federal Requirements. An authorizing resolution is not required, per the EPA, at this time. However, it will be required during the Application phase.
- Section (F) - Notification of State Infrastructure Financing Authority - Carollo will support the District in obtaining the appropriate signature authority.

Based on the short timeframe for submittal, Carollo will develop draft LOI sections for District staff review and comment. Applicable District, and financial, legal and plant staff review comments will be incorporated in the final LOI. Carollo will provide a compiled final LOI for District review prior to submittal. Carollo will support District Staff with the submittal of the final LOI. Carollo will provide support to the District for coordination/communications with the EPA including participation on calls with the EPA. Activities will include calls with EPA, response to questions and comments, and overall WIFIA LOI status tracking.

#### Assumptions

- This proposal assumes required supporting documentation exists and will be provided by the District.
- District to provide a summary of discussions to date with EPA regarding the District's proposed LOI package.
- The District's Finance Department will provide sufficient information to complete Section B (Engineering and Credit) including, but not limited to, audited financial statements, Financial Pro Forma, and requested credit documents.
- Carollo will support the District in developing the Certification Language required as part of Section E. The District will coordinate legal review of the certifications and the required process to obtain the required signatures for the certification. District to coordinate signatory resolution.
- District staff will coordinate the review of the Draft LOI by various District Departments (Engineering, Finance, Risk Management, etc.) and provide consolidated comments.
- Scope does not include the development of additional technical, environmental, or financial documentation that may be required and/or requested as a follow-up by the EPA.
- Scope does not include the development of Project Cost estimates.
- District staff to be primary contact with EPA. As requested, Carollo will coordinate calls with District and EPA.
- The WIFIA LOI and attachments will be electronically submitted (per WIFIA requirements) by the District.

#### Project Deliverables

- WIFIA Letter of Interest Package (Draft and Final)
- Communication with EPA staff and teleconference notes (as appropriate)

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### Task 3 - WIFIA Application Package Assistance

The EPA anticipates notifying applicants of an Invitation to Apply by January/February 2021. Carollo will develop the WIFIA Application Package, using the EPA's WIFIA Application template, also recently released with the 2020 funding announcement. Carollo will participate in a project kickoff conference call with the WIFIA Project Manager and District staff to clearly define what the EPA requires in its review of the project for technical and financial credit worthiness.

The WIFIA Application Package consists of an Application Form, Authorizing Resolution, and five (5) sections, along with supporting detailed responses and exhibits for each of these sections. Carollo will develop a list of required information, documentation, and financials that need to be provided by the District or its consultants in order to complete the application package, and will work with District staff to procure the requested information including financials, resolutions and other information. Carollo will work with the District in the development of the WIFIA Application package, which includes: Key Applicant and Loan Information; Applicant Background; Financing Plan; Federal Requirements and Contract Information. Carollo will help District staff develop the Authorizing Resolution; the District will be responsible for taking the resolution to the Board for approval.

Two items that are critical to the timely completion of the Application process are the: Financials and Environmental Review. Carollo will work with the District finance department on the submittal of the required financials (including rating letters, audited financial statements, cash flow pro-forma, flow of funds and loan commitments, bond counsel letter, etc.). Carollo will submit the project's environmental documentation (NEPA plus federal cross cutters) as prepared by the District's environmental consultant and work with the EPA and the District to complete the environmental review process. If the District has not completed the environmental review, Carollo will work with the District and EPA to determine if the project can be covered by the EPA's Programmatic Environmental Assessment and facilitate this review process.

Carollo will develop a draft Application Package for District staff for review and comment. Applicable District review comments will be consolidated and provided to consultant for incorporation in the Final Application Package. The Final Application package (hard copy and electronic) will be provided to the District for submittal. This proposal assumes all materials will be available when needed and will be provided by the District in a timely manner.

The EPA Coordination Task is assumed to be in contingency pending notification of an Invitation to Apply. Upon receipt of the Invitation to Apply the budget will be moved from contingency to active use in support of the application.

#### Assumptions

- District to provide Authorizing Resolution and coordinate required signatures.
- The District's Finance Department will provide required financial information to complete Section C including information on its Capital Improvement Planning Process, Liabilities, Preliminary Rating Letter, Audited Financial Statements, Cash flow proforma, etc.

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- District staff will coordinate the District's review of the Application and provide consolidated comments.
- Scope does not include the development of additional technical, environmental, or financial documentation that may be required and/or requested as a follow-up by the EPA.
- Carollo will coordinate with the District and EPA.
- District will pay for the Application Fee and all fees associated with the WIFIA Application.

#### Project Deliverables

- WIFIA Application Package (Draft and Final)
- Communication with EPA staff and teleconference notes (as appropriate)

#### Task 4: WIFIA Agreement Development Support

Carollo will assist District and its legal counsel with the review of the draft WIFIA loan agreement and final execution of the WIFIA loan agreement. Carollo will prepare District staff with the details and requirements of the final agreement and will support District's legal and financial departments throughout the negotiation and closing process. This task is assumed to be in contingency pending notification of an Invitation to Apply. Upon receipt of the Invitation to Apply the budget will be moved from contingency to active use in support of the application.

#### Task 5: WIFIA Compliance Requirements (To be Scoped Separately)

As requested, Carollo will assist the District in confirming compliance, including review of front-end documents (developed by others) for compliance with WIFIA requirements.

#### Task 6: State Revolving Fund Loan Application and Agreement Execution

##### Task 6.1 SRF Application

##### Research and Data Collection

Carollo will work with the District, its Finance Department and its engineer, environmental consultant, and Program Manager to identify and obtain necessary project information required for the SRF application package. We anticipate leveraging much of the WIFIA information to develop the SRF application. Technical information includes, but is not limited to: Project Report, RFQ, RFP, design documents, CIP, Project Schedule, Project Budget, etc. Financial information includes but is not limited to: CAFRs, cash flow information, tax data, water rate study/218 process documentation (if applicable) and certifications/resolutions. Environmental information includes environmental documentation, summary of permits/agreements, air quality analyses, Alternatives Analysis, etc.

Carollo will prepare the following packages which comprise of the SRF Application Package:

##### *General Application Package*

Carollo will prepare the draft and final general application package leveraging information from previously submitted packages and as provided by the design consultant or program manager. Tasks include coordinating with the District to obtain required information, development of signatory resolution,

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verification with the SWRCB that there are no new requirements, incorporation of District review comments and preparation of the final General Package for submittal. Upon submittal of the General Package, Carollo will coordinate with SWRCB staff on the application review as well as facilitate on-going SWRCB communications regarding project status, deliverables submittal status, etc. District will provide the Authorizing Resolution.

#### *Financial Application Package*

Carollo will support District staff in the preparation of the draft and final financial application package and attachments. It is assumed the District will provide the required financial information to complete the package, complete the tax questionnaire, prepare the required attachments for the financial application, and obtain the required signed resolutions. District will provide the required resolutions and signatures.

#### *Environmental Application Package*

Carollo will work with the District's environmental planner and/or its environmental consultant to prepare the Environmental Application package. It is assumed environmental review of the project and development and adoption of the environmental documentation/certification will be prepared by either District staff or the District's environmental consultant. Environmental efforts performed by others will include:

- CEQA documentation (e.g., Notice of Availability, Environmental Impact Report, Declaration, Notice of Determination, Notice of Completion and MMRPs).
- Analysis required to complete the federal environmental coordination portion (CEQA-PLUS) of the environmental package, including but not limited to:
  - Section 7 of the Endangered Species Act and the Migratory Bird Treaty Act
  - Section 106 of the National Historic Preservation Act
  - Clean Air Act.
- Complete the Environmental Application Package including the Alternatives Analysis.
- Provide support in responding to requests for information from the SWRCB.

For this task, Carollo will review the SRF Environmental Package prepared by the District's environmental planner for completeness and provide the District and its environmental sub-consultant with review comments. As part of its review, Carollo will confirm consistency with the SRF package requirements and flag any omissions or conflicts with the environmental documentation. Carollo will work closely with District staff and/or the District's environmental consultant to identify critical milestones and, if required, develop a work plan that will minimize the time required to complete the environmental application package.

#### *Technical Application Package*

Carollo, working with District staff and its Program Manager, will prepare the draft and final technical application package leveraging information from existing Project documentation (e.g. TMF Package) and utilizing information provided by the District's design engineer and subsequently the selected Contractor. Carollo will identify required information and document key project information in order to meet the application requirements, streamline the technical package effort, and maximize flexibility for design changes.

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### *SRF Package Submittal and Review*

As each SRF Application package is completed, or close to complete, Carollo will submit the packages and required attachments to the SWRCB FFAST system and coordinate with the SWRCB to verify successful submission of the project's SRF application package and identify any other required documentation for the SWRCB to accept the District's application as complete.

Once all application packages have been submitted to the SWRCB, Carollo will serve as the main point of contact for the SWRCB and/or provide support to District staff throughout the application review process. Carollo will work with the District and its consultants to promptly address review questions from the State to keep the SRF Package review on track and coordinate/communicate with the SWRCB during the package review process.

### **Task 6.2 Preparation of Final Budget Approval Package and Execution of Agreement**

Carollo will develop and submit the FBA for the project as required to execute the final SRF Agreement with the SWRCB. The FBA consists of the final budget approval form and required attachments. Carollo will complete the FBA form and assemble the draft FBA package after contractor selection/award and required information being provided by the District or its consultant. Carollo will develop a draft FBA package for District review and comment on. Applicable District review comments will be incorporated into the final FBA package. Carollo will submit the FBA package to the FFAST system and notify the SWRCB project manager of its submittal. Carollo will work with the SWRCB project manager to expeditiously respond to questions/requests for information. Carollo will work with District staff to procure the requested information. The final FBA package (electronic) will be provided to the District for record keeping. The District will provide all required construction related attachments.

Carollo will assist the District with final execution of the SRF loan agreement, including District legal review, Bond Counsel Review and Closing Resolution. Carollo will prepare District staff with the details and requirements of the final agreement, provide input to the staff report, and will support the District's legal and financial departments throughout the negotiation process.

### **Task 6.3 Meetings**

Carollo will prepare for and attend progress meetings to review project status, intermediate deliverables, and discuss various project-related issues with the project team as related to the SRF process. Preparation for the meetings includes developing meeting agenda, presentation materials and handouts, and minutes summarizing the discussion items, decisions, and action items from the meeting. A total of 12 meetings are anticipated for the SRF application process duration.

### **Task 7: Project Management**

Carollo's Project Manager shall manage the efforts of the Carollo team throughout the duration of this Project. Project management will include preparation of project activities schedule, progress and expenditure tracking. Project Manager and Funding Specialist will participate in regular conference calls over the duration of the support effort.

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### PROPOSED FEE AND SCHEDULE

Our proposed fee for this project is \$170,562 without the tasks in the contingency budget or \$195,694 total. An hour and task breakdown is shown in Attachment C. Assuming Carollo is authorized to proceed with this work within one (1) week of this proposal being received, we will complete the final LOI before the October 15, 2020 deadline for submission. Contingency will be considered activated once an Invitation to Apply for the WIFIA loan is received or if the District is not invited to apply, other authorization is given by the District for use of the budget.

Please do not hesitate to contact us if you have any questions or require additional information on this proposal.

Sincerely,

CAROLLO ENGINEERS, INC.



Jess C. Brown, Ph.D.  
Senior Vice President  
JCB/JHD:cjp



Juan H. Diaz-Carreras  
Project Manager

Enclosures: Attachment A - Staff Resumes  
Attachment B - Proposed Fee



## Jess C. Brown, Ph.D., P.E.

**Dr. Jess Brown** is one of a handful of individuals who can say they've been working with the DDW for more than 20 years. In that time, he's circumnavigated their permitting process and received approvals for innovative technologies on three separate occasions. DDW picks up the phone when Jess call as he's viewed as a technical expert for drinking water. DDW staff rely on Jess for his knowledge on innovative technologies and new issues such as contaminants like PFAS.

Jess is Director of Carollo's Research and Development Practice and leads Carollo's biological drinking water treatment initiative. He has 21 years of experience in water, wastewater, and reclaimed water treatment specializing in drinking water process, applied research, and water quality testing methods. His work covers conventional through advanced treatment and has resulted in over 125 national and international presentations, 18 peer-reviewed publications, and 2 American Water Works Association (AWWA) best paper awards.

### Education

PhD Environmental Engineering, University of Illinois, Urbana, 2002

MS Environmental Engineering, University of Illinois, Urbana, 1999

BS Civil Engineering, University of Illinois, Urbana, 1998

BA Environmental Science and Public Policy, Harvard University, 1995

### Licenses

Professional Engineer, Florida

### Professional Affiliations

American Water Works Association

International Water Association

Water Environment Federation

Technology Conference Technical Committee

### Relevant Experience

DDW permitting lead for the PFAS Treatment System Planning Study for the Orange County Water District, CA. The project involves exploring long-term solutions to ensure that water supplies continue to meet all state and federal water quality standards. This includes pilot testing potential treatment techniques for removal of PFAS in the groundwater. Included in the pilot test is looking at 10 different carbons and four different resins to see which ones will work best. The project involves working closely with the DDW.

→ Technical lead on the LASAN TOS-53 Program Management Support Services. LASAN's \$5B program spans wastewater, solids resources, and watershed protection. Several projects are now proceeding with a progressive design build approach with Carollo's support for this new approach for the agency.

→ Technical lead for a three-year well head treatment project with the City of Delano, CA. During the project, a nine-month pilot study was performed to confirm anticipated design criteria for a two-stage, fixed-bed biotreatment system. The results of the pilot study were used to design, construct, and perform an approximately 12-month demonstration of a full-scale biological nitrate treatment facility.

→ Technical lead for a full-scale groundwater treatment project with West Valley Water District in Rialto, California. The project includes design, construction, and 6-month

operation of a two-stage, fixed-bed biotreatment system for removing nitrate, perchlorate, and TCE from the local groundwater.

→ Technical supervisor for a year-long pilot study at the City of Delano, CA, focused on using two-stage, fixed-bed biotreatment to remove hexavalent chromium from groundwater.

→ Project manager/lead process engineer for an eight-month pilot study at the Arlington Desalter Facility to evaluate the application of fixed-bed (FXB) biological treatment for the removal of nitrate from RO bypass water for the Western Municipal Water District, CA. The pilot testing included demonstration of sustained nitrate removal capabilities, identification and evaluation of process limitations and potential failure scenarios, and development of design and operating parameters for full-scale implementation of FXB bioreactors at the Arlington Desalter Facility. He also served as process engineer for preliminary design of the two-stage fixed-bed biological treatment system for full-scale implementation at the Arlington Desalter Facility.

→ Project manager/lead process engineer for a 15-month biodenitrification pilot study for the Cucamonga Valley Water District, CA. The project involved confirming anticipated design criteria for nitrate removal, attaining CA Department of Public Health conditional approval for biotita®-based dibromochloropropane (DBCP) treatment, demonstrating the stability of the system



## Jess C. Brown, Ph.D., P.E.

under forced system disturbances, and familiarizing District staff with the system.

→ Principal investigator for Water Research Foundation Project 4459: Development of a Biofiltration Knowledge Base. The project included cataloging and summarizing design, operation, and monitoring strategies and experiences of North American biofiltration facilities. The project involved developing a dynamic, user-friendly biofiltration knowledge base that will aid water utilities in evaluation of biofiltration as a viable and proven approach for drinking water treatment.

→ Technical Lead for a West Valley Water District (WVWD) Rialto, CA/Department of Defense project focused implementing fixed-bed biotreatment. The objective of was to evaluate efficacy of using FXB biological treatment and post-treatment to remove perchlorate from groundwater and produce water that meets all drinking water standards. Using over 19 years of bench- and pilot-scale experience as a foundation, Carollo is providing a 950-gpm demonstration of FXB biological treatment for removing perchlorate from West Valley Water District's Well No. 11 and the City's Well No. 6 under a design-build delivery model. The fixed-bed process would be implemented in parallel with a fluidized-bed biological treatment process and would undergo a six-month demonstration phase as part of the requirements to earn a full-scale drinking water treatment facility permit with the CA Department of Public Health.

→ Co-principal investigator for dual Water Research Foundation/National Science Foundation projects with the University of Michigan that developed and optimized a fixed-bed bioreactor system for the simultaneous removal of nitrate and arsenic from drinking water. To complement the process optimization work, molecular processes (e.g., clone library analysis) are being used to characterize the key microbial communities in the fixed-bed bioreactor, and X-ray absorption spectroscopy is being used to identify the elemental and molecular composition of process residuals.

→ Project manager for a 5-month pilot study evaluating application of fixed-bed biological treatment for the removal of nitrate from RO bypass water at the Western Municipal Water District's Arlington Desalter Facility, CA. Specific pilot testing objectives include the demonstration of sustained nitrate removal capabilities, the identification and evaluation of process limitations and potential failure scenarios, and the development of design and operating parameters for full-scale implementation of FXB bioreactors at the Arlington Desalter Facility.

→ Process engineer for the design of the biodenitrification process + post-treatment as part of the Arlington Desalter Facility expansion in Riverside, CA. Working with the CA Department of Public Health as part of this work to secure permitting for this facility, which would be the only operating potable biodenitrification facility in the U.S. It would also be the first potable, centralized biodenitrification facility in the US.

→ Lead engineer for a white paper study designed to evaluate the design, operation, performance, cost, and footprint implications of installing a fixed-bed biological wellhead treatment for the City of Upland, CA, to remove nitrate, perchlorate, and TCE from groundwater.

→ Technical advisor to evaluate filter performance and backwash cycle of aerobic biological filters for the removal of assimilable organic carbon as part of an ozonation/color removal process for the Mesa Consolidated Water District, CA.

→ Technical advisor to evaluate media selection and underdrain design for an ozone biofiltration process for the City of Arlington, TX. The ozone biofiltration process is designed to remove TOC, iron, manganese, MIB, geosmin, and turbidity.

→ Project engineer for a GAC biofiltration pilot study associated with a 30-mgd plant expansion in Tempe, AZ. The pilot developed design parameters for upgrading the existing sand/anthracite filters with sand/GAC filters. The removal of taste and odor compounds and DBP precursors by GAC was examined.



## Education

MA Public Administration, Florida Atlantic University, 1998

BA Environmental Studies, University of Pennsylvania, 1997

# Juan H. Diaz-Carreras

**Juan Diaz-Carreras** has more than 20 years of experience in planning and project implementation, working with clients to develop sound public policy, as well as with stakeholders to make project implementation successful. His experience includes management of large projects and programs that included interaction with a full range of stakeholders, including NGOs, government agencies, and Native American Tribes both in the United States and in Peru.

## Relevant Experience

→ Grant Support, West Valley Water District, Rialto, California. In support of a US Economic Development Authority grant application development application translated California Environmental Quality Act (CEQA) studies for use to support National Environmental Policy Act (NEPA) compliance. Took 2,000 pages of environmental documentation and developed a 15 page treatment to comply with NEPA and grant requirements. Leading negotiations with EDA to finish process to secure grant.

→ CEQA/permitting reviewer for the Regional Water Reclamation Facility Program Management project for Elsinore Valley Municipal Water District, California. The project consists of a comprehensive upgrade of the Regional plant to provide reliability and redundancy. The program scope includes the expansion of the Regional Water Reclamation Facility to increase capacity from 8 mgd to 12 mgd through the addition of an MBR treatment train. Also included is the upgrades and expansion of the Horsethief Canyon WRF from 0.5 mgd to 0.8 mgd. After experiencing schedule delays, substantial projected cost overruns, and funding challenges with its prior program management consultant, EVMWD retained Carollo to take over the program management for the subject projects. Within just a few months, Carollo partnered with EVMWD and its design consultant to provide direction to resume design activities, reviewed all pending deliverables, addressed funding challenges, and helped identify additional funding opportunities.

→ Principal-in-charge for the Asset Management Plan for Valley Sanitary District, California. The project involved the implementation of an asset management system for the District's treatment plant, including

integration with an existing system and training for District staff.

→ Project manager for the Lankershim Boulevard Green Street project for the City of Los Angeles Bureau of Sanitation, California. The project has the dual purpose of capturing stormwater for infiltration and greening the Lankershim corridor in Council District 2 located in the San Fernando Valley. The outreach component of the project aims at informing and engaging two distinct groups of stakeholders: business owners located along the 1.2 mile stretch between Victory Boulevard and Chandler Boulevard, and residents near the project site. The project will be implementing green systems along the corridor in phases in order to mitigate the negative impacts of traffic and reduced parking. Carollo will also conduct outreach during implementation of these green improvement to advise business owners of implementation activities near their storefronts. Components of these green systems include drywells, bio swales, and drought tolerant plant material. Trees will also be planted along the Lankershim corridor.

→ Director of Project Management for MWH Global, Pasadena, California. Responsible for the implementation of the Global Project Management Initiative in Latin America. Additionally responsible for Risk Management for new proposals and projects as well as Quality Management for ongoing projects. Revenue recognition responsibilities include working with the Regional Finance Director and Country Finance Managers monthly to ensure project reviews are being done appropriately and revenue is being recognized as per US GAAP. Also provide training in English and Spanish to Project Managers across the region on best practices and company policy.

## Juan H. Diaz-Carreras

- Lead trainer for the Project Management Network for the City of Los Angeles Bureau of Sanitation (LASAN), California. Implemented the Project Management Network (PMN) for LASAN. The PMN involved facilitating group discussions on project management topics and one-on-one project management coaching. Project management related educational materials were developed and shared with PMN participants.
- Project manager and lead outreach specialist for the LA Zoo Parking Lot (Prop O) Public Outreach and Engagement, LASAN, California. Developed and implemented a public outreach and engagement plan for the LA Zoo Parking Lot Proposition O Project. Elements of the project included development of outreach messages and materials, presentations at various Neighborhood Council Meetings, small group discussions with community groups interested in the Zoo and Griffith Park and management of a public comment email address and telephone line. For each public comments received a specific response was drafted to indicate if and how that comment was incorporated into the project.
- Project manager and lead outreach specialist for the Kenter-Sunset Electrode Replacement Project Public Outreach and Engagement for the City of Los Angeles Department of Water and Power (LADWP), California. Developed and implemented a public outreach and engagement plan for the Kenter-Sunset Electrode Replacement Project, a contentious power system project that was in the process of evaluating alternatives, all of which included excavation of portions of Sunset Boulevard. In addition to developing messaging and materials, over 30 public meetings with presentations were held across the City of Los Angeles and the City of Santa Monica with vastly different socioeconomic demographics and varying degrees of English fluency. Comments received were incorporated into the CEQA documentation with individually drafted results. Key to this outreach was finding a simplified way to describe the infrastructure which while part of the power system, did not deliver power to businesses or residents.
- Project manager for the CERP Cultural Resources Management, South Florida Water Management District. Managed a \$2 million annual cultural resources program. Efforts included leading negotiations with two Native American Tribes to find mutually agreeable resolutions for the cultural resources encountered as part of the implementation of the Comprehensive Everglades Restoration Plan. Negotiations included facilitated workshops with Native American and State government representatives as well as one-on-one discussions regarding sometime sensitive cultural resources issues.
- Lead planner for the CERP Master Implementation Sequencing Plan, South Florida Water Management District. Led the development and stakeholder engagement for the Comprehensive Everglades Restoration Plan (CERP) Master Implementation Sequencing Plan (MISP). The MISP was the framework for implementation of the \$6.2 Billion restoration program which contained 68 component projects spread out over more than 30 years. Development of the MISP included facilitated stakeholder workshops that included state and local government officials, environmental groups, members of the public and private sector companies interesting in participating in the restoration projects. Messaging and materials were also developed for presentation at the local, State and Congressional levels.
- Management Executive for MWH Peru, Lima, Peru. Responsible for implementing both local and corporate strategy in Peru for MWH. In charge of special projects such as responses to internal and external audits, implementation of the strategic plan and communications with HQ. Managed key mining client in addition to other duties. Responsible for financial reporting for \$50 million in business in key areas of P&L, unbilled management and business development. Also responsible for managing a key client account that represented approximately US \$5 million in annual revenue in Peru.



## Seema Bhimani Chavan, P.E.

**Seema Chavan**, is a Project Manager with Carollo Engineers with over 18 years of experience in environmental engineering. Her projects have focused on identifying and securing sources of local, state, and federal Loan/Grant funding, program management, coordination of environmental documentation/permitting (including agency coordination and permit acquisition), water quality/watershed issues, and public involvement.

### Education

MS Environmental Engineering,  
Northwestern University,  
1997

BS Civil Engineering,  
University of California,  
Berkeley, 1993

### Licenses

Civil Engineer, California

### Professional Affiliations

American Academy of  
Environmental Engineers

Water Environment  
Federation

California Water  
Environment Association

### Relevant Experience

→ Project manager responsible for the development of the 2018 WIFIA Letter of Interest Package for the City of Kansas City, Missouri, Blue River WWTP Biosolids Facility Project. Project tasks included preparation of WIFIA Letter of Interest package; coordination with EPA and City staff; development of required documentation; and submittal of WIFIA package. WIFIA invited the City to complete the application process in order to secure approximately \$50 million in funding. Responsible for the development of the City's Application Package as part of the WIFIA process.

→ SRF Program Coordinator for the City of San Jose-Santa Clara Regional Wastewater Facility CIP Program to support the identification and application for SRF funding for the design/ engineering and construction of identified CIP projects. Project tasks include: coordination of communications between the Program and SRF staff; Development of an overall SRF Application Strategy for the multi-year, multi-project program; Assisting City Staff completing SRF Applications and reviewing applications for completeness/ consistency; Assisting City Staff on SWRCB discussions/ communications; Participation in meetings with Program and SRF staff; Support City staff in preparation of Grant Funding documents; Identification of Critical Issues; and training.

→ SRF Application Coordinator for the City of South San Francisco Water Quality Control Plant CWSRF Loan Assistance and CEQA Documentation. Project tasks include: Preparation of CWSRF loan application for \$53,400,000 for two CIP projects - wet weather improvements and digester rehabilitation project; Coordination of environmental documentation which included Initial Study/Mitigated Negative Declaration and

Addendum to meet CEQA-Plus SRF requirements; Coordination with City and SWRCB staff; and ISA negotiations. Project Manager responsible for the development of the Green Project Reserve Analysis Business Case, to demonstrate energy efficiency savings of the proposed project, to demonstrate project's categorization with the CWSRF IUP Priority Project List.

→ Project Engineer responsible for the development of the overall Funding Strategy document for the Santa Clara Valley Water District Expedited Program. Tasks included development of an understanding of the District's half billion dollar program; identification of each project within the program including schedule, project type, document readiness; review and identification of potential local, state and federal sources of funding for planning, design and construction; understanding of current federal authorizations; and development of overall funding strategy documents including identification of funding requirements (e.g. document readiness, application timelines, and project potential for award); and prioritization of funding opportunities to pursue/track.

→ Project Lead for evaluating and identifying grant and funding assistance opportunities for the City of Modesto. Tasks included review and identification of potential grant and loan funding opportunities for the implementation of planning, design, and construction activities associated with the proposed Direct Potable Reuse Project at the City of Modesto's Secondary and Tertiary WQCP. Tasks included the review of Federal, State and Local Funding programs; Coordination with Federal, State and Local agency staff; Identification of overall and specific funding opportunities as well as requirements (e.g. document readiness, application timelines, and project potential for award)

## Seema Chavan, P.E.

applicable to the project; and identified two funding opportunities to pursue/track.

→ Project manager for the development of the Proposition 1 Pilot Study Grant Application Package for the City of Modesto's project. Tasks included identification of grant document requirements; coordination with SWRCB staff; review of technical documentation; and response to SWRCB review comments.

→ Project Lead for evaluating and identifying grant and funding assistance opportunities for the Cities of Cedar City and South Jordan, UT. Tasks included review and identification of potential grant and loan funding opportunities for the implementation of planning, design, and construction activities associated with a proposed reuse and DPR demonstration facility. Tasks included the review of Federal, State and Local Funding programs; Discussions with Federal, State and Local agency staff; Identification of overall and specific funding opportunities as well as requirements applicable to the project; and development of recommendations of funding opportunities to pursue/track.

→ Project Task Lead responsible for identifying a combined state loan and grant opportunity for the City of Willmar's (Minnesota) Northeast Water Treatment Plant Improvements for WWTF Salty Discharge Compliance. Tasks included review and identification of potential local, state, and federal grant/loan funding opportunities for the implementation of planning, design, and construction activities, Coordination with Federal, State and Local agency staff; Identification of specific funding opportunities including requirements (e.g. document readiness, application timelines, and project potential for award) applicable to the project; and development of funding application process. Responsible for the development of the required DWSRF and CWSRF application packages.

→ Project Engineer for the City of Santa Cruz's DWSRF funding assistance projects. Tasks include: Preparation of DWSRF loan application; Coordination with SWRCB staff, Coordination of environmental and engineering documentation with application

process, identification of alternate sources of funding and coordination of loan application package development and submittal. Project Engineer responsible for the development of an overall Grant Visioning workshop to identify potential funding opportunities for the City's \$350 million CIP.

→ WIFIA – Project Manager responsible for the 2018 WIFIA Letter of Interest Package for KCMO's Blue River WWTP Biosolids Facility Project and the 2017 WIFIA Letter of Intent submittal for the City of South San Francisco WQCP Wet Weather Improvements Project. Project tasks included Preparation of WIFIA Letter of Interest Package; Coordination with EPA and City Staff; Development of required documentation; and submittal of WIFIA package. Project Engineer responsible for the development of KCMO's Application Package as part of the WIFIA process.

→ Project Manager for the 2016 Santa Clara Valley Water District Clean Water Proposition 1 Grant and Start Revolving Fund application. The District is applying for \$6.7 million for Phases 1B/2A of the South County Recycled Water Project. Project tasks included: Development of the SRF Grant Application Packages and Supporting Information; Coordination with District staff; Coordination with SWRCB staff on the Application review; Identification and Resolution of issues impacting package review; and Review of Green Project Reserve Funding opportunities.

→ Project Manager for the 2016 and 2017 Santa Clara Valley Water District US Bureau of Reclamation WaterSMART Title XVI Grant Applications for the South County Recycled Water Project. The project was awarded the maximum \$4M grant in 2016 and an additional \$1.7 million in 2017 for construction of Phases 1B/2A of the South County Recycled Water Project. Project Tasks included: Development of Grant Application, Coordination with Santa Clara Valley Water District Staff; Coordination with US Bureau of Reclamation Staff; Development of Responses to Information Requests during application review; and Review/Comment of Draft Title XVI Grant Agreement. The District closed out its \$7M USBR obligation.

## Seema Chavan, P.E.

→ Project Engineer for the 2017 and 2018 U.S. Bureau of Reclamation WaterSMART Title XVI Water Recycling Project Under WIIN Act Grant Application for the Pure Water Monterey Project and the City of San Buenaventura and. For each client, project tasks include: Identification of grant document requirements; Development of required grant project benefits; Preparation of the overall grant application package; Coordination and integration of multiple agency comments; Client support for Grant document submittal; and followup with Reclamation staff.

→ Funding Project Manager for the City of Antioch's Brackish Water Desalination Project. Funding sources include CA Department of Water Resources (DWR) Desalination Grant (\$10 Million), Drinking Water SRF Program loan financing, and WIFIA loan. Responsibilities include the management of the three funding agencies and various grant/loan applications and requirements. Engineer supported the development of the DWR Grant Package, response to questions on the grant submittal, review/comment on proposed grant agreement and overall grant implementation. Responsible for the development and submittal of the DWSRF loan application package; coordination with funding agencies; Coordination of environmental documentation which included EIR, CEQA-Plus SRF requirements and permits; Coordination with City and SWRCB staff. Responsible for the development of the WIFIA Application Package.

→ Funding Project Manager for the Elsinore Valley Municipal Water District. Brought in to help cleanup and streamline the agency's funding efforts.

- CWSRF Loan Applications. For the Upgrades Package, responsible for the revision and submittal the General, Environmental and Technical Packages including Green Project Reserve documentation to support a loan forgiveness of \$4 million. Identified environmental requirements and reviewed documents developed by others. For the Expansion Project, responsible for the development of the SRF Loan documents including all four packages, Project Report, Climate

Change Worksheet, Green Project Reserve Justification, and Climate Action Plan. Developed required sole source justification for the District's preferred DCS to SCADA vendor including Letter Justification, Coordination with SWRCB Management; and Review of legal finding and Board Resolution. Developed Quarterly and Disbursement Report templates and developed required reports for submittal to SWRCB.

Title XVI Program: Developed Title XVI Feasibility Study allowing the District to pursue Title XIV funding for its Horsethief Reclamation Facility. Provided review and guidance on the development of the Project's Title XVI 2018 Grant.



## Lydia Holmes, P.E.

**Lydia Holmes**, a vice president with Carollo Engineers, has built her reputation on delivering strategic plans by listening to clients' needs and understanding the big picture. Her skills have been applied to high profile master planning and improvement projects. Along the way she has helped many clients obtain funding for their projects. Relevant project experience includes:

### Education

MS Environmental Engineering, University of California, Davis, 1995

BS Civil Engineering, University of California, Davis, 1992

### Licenses

Civil Engineer, California

### Professional Affiliations

Envision TM Sustainability Professional

Water Environment Federation

### Relevant Experience

→ Project Manager for Basis of Design and Permitting and Funding for VenturaWater-Pure for City of Ventura. Developing preliminary design for IPR and DPR concepts as well as engineers report and ROWD for getting approval of the potable reuse program from RWQCB and DDW. Supporting CEQA efforts and feasibility of ocean desalination and new outfall. Grant writing for USBR Title XVI WIIN with initial award of \$2.5M.

→ Principal-in-charge for Prop 1 Stormwater grant application for City of Salinas. This \$10 million grant application for a disadvantaged community would help better manage stormwater resources and leverage regional water resources in conjunction with Pure Water Monterey.

→ Principal-in-charge for three USBR Title XVI WIIN grant applications for Pure Water Monterey. Awarded \$4.1 Million so far with outstanding applications still pending. This project addresses critical water needs in an overdrafted groundwater basin that suffers from sea water intrusion. The project also addresses environmental needs by replacing surface water diversions that have impacted endangered species.

→ Principal-in-charge for the City of Santa Cruz, California, Drinking Water SRF funding assistance projects. Tasks include: preparation and submittal of two Drinking Water SRF loan applications for the Graham Hill WTP Concrete Tanks Project and the Newell Creek Inlet/Outlet Pipeline Project; coordination with SWRCB staff; coordination of environmental, financial, and engineering documentation with application process; and identification of potential sources of loan and grant funding for various CIP projects. Developed an overall Grant Visioning workshop to identify potential funding opportunities for the City's \$350 million CIP.

→ Project manager for funding for Pure Water Soquel, a groundwater replenishment and seawater intrusion prevention project that will use water purification to provide a reliable, sustainable, and drought-proof water supply for Soquel Creek Water District's customers. Responsible for assisting the District prepare a feasibility study that meets the State Water Resources Control Board (SWRCB) and USBR Title XVI recycled water planning grant requirements. Assisted in obtaining grant funding.

→ Project manager for San Luis Obispo County, California, Grant Funding Efforts, including the 2014 IRWM Drought Grant (\$6.3 million awarded), the 2015 IRWM Grant (\$3.7 million awarded), and a USBR Basin Study Grant application (\$2.1 million awarded). Responsible for coordinating the grant team, multiple agencies (grant applicants), and assembling grant applications.

→ Project manager for Valley Water, California, Expedited Funding Program for Potable Reuse. Coordinated the grant team to develop a funding strategy for the District's \$800 million reuse program. Responsible for preparing grant applications for USBR Title XVI WaterSMART grant, as well as for Proposition 1/State Revolving Fund Loan application. Current efforts include developing a research agenda to support the District's reuse program considering research needs for IPR, DPR and concentrate management. The research agenda will then be paired up with identified funding opportunities to determine which to pursue.

→ Principal-in-charge for recycled water feasibility studies for the City of Mountain View funded by grants from the SWRCB and US Bureau of Reclamation (Title XVI). Considered opportunity to expand system to serve growing Silicon Valley area, including redevelopment of Moffat Field.

## Lydia Holmes, P.E.

- Project engineer for the Los Osos Wastewater Treatment Plant Project Development project for San Luis Obispo County, California. The project developed plans for a future wastewater treatment plant and sewer system to satisfy the RWQCB requirements, as well as meet water management and other environmentally responsible objectives of the community. Worked with the County to develop a list of alternatives including: effluent disposal/reuse, treatment technology, solids treatment and disposal, treatment plant siting, and collection system. Refined the alternatives and identified viable project alternatives that can be permitted, funded, and constructed in the near future. Throughout the project, Carollo supported the County in obtaining funding, in reviewing and complying with environmental requirements, in preparing for the Proposition 218 election, and in providing due diligence to meet the requirements of the RWQCB, stakeholders, and others.
- Project manager for the County of San Luis Obispo, California, Paso Robles Paso Robles Basin Supply Options Study. The project was initiated to identify options to bring supplemental supplies into a groundwater basin that has faced severe groundwater level declines. Options considered include State Water, Recycled Water, and Nacimiento Water (surface water supplies). Coordinated with County, municipal, and local stakeholders to screen and evaluate alternatives. A separately developed watershed and basin model were used to compare long term benefits for each alternative.
- Principal in charge for the City of Arcata Wastewater Treatment Facility Improvements project. Project included the development of a facility plan that incorporated a condition assessment of the existing facilities and development of a phased project for the rehabilitation of the existing plant and addition of treatment capacity. Currently the improvement project is being designed to replace aging assets and meet effluent limits. Supporting the City's efforts to obtain SRF loans to pay for construction.
- Project manager for San Mateo Integrated Wastewater Master Plan. Evaluated long term needs of the wastewater collection and treatment system to address aging infrastructure as well as meet current and future permit requirements.
- Project manager for the South San Francisco/San Bruno Wastewater Facility Plan. Examined facility to determine future needs to comply with more stringent Bay discharge requirements including reduced blending and near shore discharges during wet weather.
- Co-project manager for the development of a 30-year wastewater master plan for the City and County of San Francisco as part of a joint venture. Carollo provided the project management for the master plan, which includes providing the overall direction of work, coordinating the other joint venture members and subconsultants, preparing materials for presentations to the SFPUC, facilitating team brainstorming workshops, and developing evaluation criteria (including sustainability and greenhouse gases) to screen and compare alternatives.
- Project manager for the City of Davis, California, Wastewater Strategic Master Plan and Preliminary Design. The plan considers alternate discharge locations, including reuse, changes in regulations, and alternative treatment trains to meet regulatory scenarios. Process performance and capacity of the existing plant was evaluated
- Project engineer for a planning study for the City of Petaluma, California, Water Recycling Facility Project. Responsible for developing alternatives for new treatment facilities to replace the City's 1938 wastewater treatment plant. The new facilities will produce California Title 22 unrestricted use quality water. Alternatives evaluated include advanced facultative ponds, aerated lagoons, primary clarifiers followed by oxidation ponds, activated sludge, and extended aeration



**ATTACHMENT B**

West Valley Water District

Water Infrastructure Finance and Innovation Act 2020 and State of California SRF Fee Estimate

September 14, 2020

Task Description	Carolob Labor										Other Direct Costs (ODC)				Total Cost
	Project Manager	QA/QC Reviewer	Grant Specialist	Assistant Prof.	Admin /WPI Graphics	Total Hours	Labor Cost	PECE	Printing	Mileage		Flights	Total ODC Cost		
										Trips	Amount				
<b>WIFIA Funding</b>															
<b>1.0 Project Information Collection &amp; Review/Confirmation of Project Packaging</b>															
1.1 Report/Data Collection/Review	6	6	10	16	2	40	\$8,274	\$520	\$0	\$0	\$0	\$0	\$520	\$8,794	
1.2 WIFIA Kickoff Meeting	4	4	6	12	0	26	\$5,014	\$338	\$0	\$0	\$0	\$0	\$338	\$5,352	
	2	2	4	4	2	14	\$3,260	\$182	\$0	\$0	\$0	\$0	\$182	\$3,442	
<b>2.0 Prepare WIFIA Letter of Interest</b>															
2.1 Draft WIFIA LOI	12	20	42	62	16	152	\$34,620	\$1,976	\$0	\$0	\$0	\$0	\$1,976	\$36,496	
2.2 Final WIFIA LOI & Package Submittal	8	16	30	54	8	116	\$26,428	\$1,508	\$0	\$0	\$0	\$0	\$1,508	\$27,936	
	4	4	12	8	8	36	\$9,092	\$468	\$0	\$0	\$0	\$0	\$468	\$9,560	
<b>3.0 WIFIA Application Package Assistance</b>															
3.1 Develop Application Package	16	8	40	112	8	184	\$39,976	\$2,392	\$0	\$0	\$0	\$0	\$2,392	\$42,368	
	16	8	40	112	8	184	\$39,976	\$2,392	\$0	\$0	\$0	\$0	\$2,392	\$42,368	
<b>4.0 WIFIA Agreement Development Support</b>															
4.0 WIFIA Agreement Development Support	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>5.0 WIFIA Compliance Requirements (To be scoped)</b>															
5.0 WIFIA Compliance Requirements (To be scoped)															
<b>SRF Funding</b>															
<b>6.0 SRF Application</b>															
6.1 SRF Application Development	28	4	84	80	0	196	\$46,604	\$2,548	\$0	\$0	\$0	\$0	\$2,548	\$49,152	
6.2 Preparation of Final Budget Approval Package and Agreement Execution	8	4	32	64	0	108	\$24,152	\$1,404	\$0	\$0	\$0	\$0	\$1,404	\$25,556	
6.3 SWRCB Coordination/Calls and Meetings	12	0	36	0	0	48	\$12,900	\$624	\$0	\$0	\$0	\$0	\$624	\$13,524	
<b>7.0 Project Management</b>															
7.1 Project Administration/Management	72	0	36	0	16	124	\$32,140	\$1,612	\$0	\$0	\$0	\$0	\$1,612	\$33,752	
7.2 Progress Meetings/Calls	18	0	0	0	8	26	\$6,188	\$338	\$0	\$0	\$0	\$0	\$338	\$6,526	
	54	0	36	0	8	98	\$25,952	\$1,274	\$0	\$0	\$0	\$0	\$1,274	\$27,226	
<b>Project Total (without contingent tasks) =</b>	<b>134</b>	<b>38</b>	<b>212</b>	<b>270</b>	<b>42</b>	<b>696</b>	<b>\$161,514</b>	<b>\$9,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,048</b>	<b>\$170,562</b>	
<b>8.0 Contingency - Pending LOI Response and Client Direction</b>															
3.2 EPA Coordination/Application Review	12	8	40	0	8	68	\$17,440	\$984	\$0	\$0	\$0	\$0	\$984	\$18,324	
4.1 WIFIA Agreement Development Support	8	0	16	0	0	24	\$6,496	\$312	\$0	\$0	\$0	\$0	\$312	\$6,808	
<b>Project Total (with contingent tasks) =</b>	<b>154</b>	<b>46</b>	<b>268</b>	<b>270</b>	<b>50</b>	<b>788</b>	<b>\$185,450</b>	<b>\$10,244</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,244</b>	<b>\$195,694</b>	

Legend:

- PIC Principal-in-Charge
- PM Project Manager
- WP Word Processor
- PECE Project Equipment Communication Expense

ODC Unit Costs:

PECE (\$/hr): \$13.00  
 Mileage (\$/mi): \$0.545



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** CONSIDER A JOINT COMMUNITY FACILITIES AGREEMENT  
 ASSIGNMENT AND ASSUMPTION AGREEMENT

---

**BACKGROUND:**

As part of developing the area formerly occupied by the El Rancho Verde Golf Course, the Lytle Development Company, (“Owner” of the property), petitioned the City of Rialto to create a Community Facilities District (“CFD”) through proceedings under the Mello-Roos Community Facilities Act of 1982. The CFD will finance the purchase, construction, modification, expansion, improvement or rehabilitation of public facilities and the payment of development, impact and other fees. The City of Rialto will oversee the issuance of bonds for the proposed CFD with the repayment of the bonds secured by special taxes levied on taxable property.

A CFD can finance facilities to be owned or operated by an entity other than the agency that created the CFD only pursuant to a Joint Community Facilities Agreement (“JCFA”). On April 2, 2020 West Valley Water District’s (“WVWD”) Board of Directors adopted a JCFA with the City of Rialto, El Rancho Verde Golf, LLC, Lytle Development Company (“Owner”) through Resolution No. 2020-10. The purpose of the JCFA is to provide a mechanism by which the CFD may levy special taxes and issue bonds to provide a source of funds to finance, in whole or in part, WVWD fees and the acquisition of facilities.

**DISCUSSION:**

Pursuant to the JCFA, Section 14. “Owner expects to assign this Facilities Agreement, in whole or in part, to one or more merchant builders that acquires property within each Improvement Area. This Facilities Agreement may be assigned by Owner to a third party upon the consent of Water District and City, which consent shall not be unreasonably withheld or delayed”. The Owner proposes to sell the property to Lennar Homes of California, Inc. (third party). All requirements of the Owner for the property in the original JCFA will be binding upon the third party. Attached as Exhibit A is a JCFA Assignment and Assumption Agreement that will assign the obligations of the JCFA from the Owner to the third party. The colored map attached to the exhibit graphically illustrates the parcels contained in the legal descriptions of the Assignment and Assumption Agreement.

**FISCAL IMPACT:**

No fiscal impact.

**STAFF RECOMMENDATION:**

Staff recommends that this item be submitted for consideration & approval by the full Board at a future Board of Directors meeting. Approve the JCFA Assignment, Assignment and Assumption Agreement.

LJ:mm

**ATTACHMENT(S):**

1. Exhibit A - JCFA Assignment

**MEETING HISTORY:**

01/13/21      Engineering, Operations and Planning Committee      REFERRED TO BOARD

# EXHIBIT A

## JCFA ASSIGNMENT

### ASSIGNMENT AND ASSUMPTION AGREEMENT

Lennar Homes of California, Inc.

Pursuant to a Joint Community Facilities Agreement (West Valley Water District) dated as of July 14, 2020 (the "Agreement") by and between the City of Rialto ("City"), the West Valley Water District (the "Water District"), El Rancho Verde Golf, LLC, a Delaware limited liability company ("El Rancho"), and Lytle Development Company, a California corporation ("Lytle Development" and, with El Rancho, the "Owner"), which Agreement is hereby incorporated herein by this reference, and for good and valuable consideration, receipt of which is hereby acknowledged, the undersigned agree as follows:

1. The assignment and assumption provided for under this Assignment and Assumption Agreement ("Assignment") is made together with the sale, transfer or assignment of all or a part of the property subject to the Agreement. The property sold, transferred or assigned together with this Assignment is included within Improvement Area Nos. 1 and 2 of City of Rialto Community Facilities District No. 2020-1 and described in "Attachment 1" attached hereto and incorporated herein by this reference (the "Subject Property").
2. Owner as the assignor hereof (the "Assignor") hereby grants, sells, transfers, conveys assigns and delegates to Lennar Homes of California, Inc., a California corporation ("Purchaser Assignee"), all of Assignor's rights, title, interest, benefits, privileges, duties and obligations arising under or from the Agreement with respect to the Subject Property and the Water District Facilities and/or Water District Fees authorized to be funded, except as follows: Assignor expressly retains all rights with respect to receipt of Surplus Special Taxes, and any amounts otherwise to be paid pursuant to the Agreement from the Surplus Special Taxes shall be paid directly to Assignor, and not to Purchaser Assignee.
3. Purchaser Assignee hereby accepts the foregoing assignment and unconditionally assumes and agrees to perform all of the duties and obligations of Assignor arising under or from the Agreement as Owner of the Subject Property.
4. The sale, transfer or assignment of the Subject Property and the assignment and assumption provided for under this Assignment are the subject of additional agreements between Assignor and Purchaser Assignee. Notwithstanding any term, condition or provision of such additional agreements, the rights of the City and of the Water District arising under or from the Agreement and this Assignment shall not be affected, diminished or defeated in any way, except upon the express written agreement of the City and/or the Water District, as applicable.
5. Assignor and Purchaser Assignee execute this Assignment and, pursuant to Section 14 of the Agreement, the City and the Water District each evidences its consent to this Assignment by signing below.

IN WITNESS WHEREOF, the parties have executed this Assignment on December \_\_\_\_\_, 2020.

ASSIGNOR:

EL RANCHO VERDE GOLF, LLC, a Delaware limited liability company

By: \_\_\_\_\_  
Name: Ron Pharris  
Title: \_\_\_\_\_

LYTLE DEVELOPMENT COMPANY, a California corporation

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

PURCHASER ASSIGNEE:

LENNAR HOMES OF CALIFORNIA, INC., a California corporation

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

CITY:

CITY OF RIALTO

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: City Manager

WATER DISTRICT

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

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**ATTACHMENT 1**

**EXHIBIT "A"**  
LEGAL DESCRIPTION

ALSO EXCEPT THEREFROM THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, IN THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 64, PAGES 99 AND 100 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY, BEING MORE PARTICULARLY DESCRIBED AS FOLLOW:

**BEGINNING** AT POINT "J" OF PARCEL 1 AS SHOWN ON DEED RECORDED ON NOVEMBER 24, 2015 AS INSTRUMENT NO. 2015-0514444;

THENCE SOUTH 34°23'18" WEST, ALONG THE SOUTHEASTERLY PERIMETER CHAIN LINKED FENCE OF WELL SITE 4A, 15.27 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 55°26'08" WEST, ALONG THE SOUTHWESTERLY PERIMETER CHAIN LINKED FENCE OF SAID WELL SITE, 95.22 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 34°32'05" EAST, ALONG THE NORTHWESTERLY PERIMETER CHAIN LINKED FENCE OF SAID WELL SITE, 8.60 FEET TO THE SOUTHWESTERLY LINE OF SAID PARCEL 1, ALSO BEING A CURVE CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 1900.00 FEET, TO WHICH A RADIAL LINE BEARS NORTH 28°49'46" EAST;

THENCE ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 02°47'53" AN ARC DISTANCE OF 92.79 FEET;

THENCE SOUTH 47°54'51" EAST, ALONG SAID SOUTHWESTERLY LINE, 2.68 FEET TO THE **POINT OF BEGINNING**, AS DESCRIBED IN THE DEED DATED OCTOBER 8, 2015 FROM EL RANCHO VERDE GOLF, LLC, A DELAWARE LIMITED LIABILITY COMPANY TO WEST VALLEY WATER DISTRICT, A COUNTY WATER DISTRICT, RECORDED NOVEMBER 24, 2015 AS INSTRUMENT NO. 2015-0514446 AND RE-RECORDED JUNE 10, 2016 AS INSTRUMENT NO. 2016-0228249, BOTH OF OFFICIAL RECORDS.

ALSO EXCEPT THEREFROM THAT PORTION DESCRIBED AS FOLLOWS:

**COMMENCING** AT THE INTERSECTION OF THE SOUTHERLY PROLONGATION OF THE SOUTHEASTERLY BOUNDARY OF LOT 99 OF SEMI-TROPIC LAND AND WATER COMPANY AS PER MAP RECORDED IN BOOK 6, PAGE 12 OF MAPS, WITH THE CENTERLINE OF THAT CERTAIN UN-NAMED STREET, NOW VACATED, ADJOINING SAID LOTS 99 AND 100 ON THEIR SOUTHERLY BOUNDARY;

THENCE NORTH 45°09'10" WEST (RECORDED AS NORTH 45°19'45" WEST) 77.47 FEET ALONG THE SOUTHERLY BOUNDARY OF THE LAND DESCRIBED IN THE DEED TO AMERICAN PROCESSING COMPANY AND SIDNEY HERSBERG, A MARRIED MAN, RECORDED FEBRUARY 10, 1956 IN BOOK 3854, PAGE 351, OFFICIAL RECORDS AND THE **TRUE POINT OF BEGINNING**:



**EXHIBIT "A"**  
LEGAL DESCRIPTION

THENCE NORTH 72°41'35" EAST, 481.58 FEET TO THE NORTHERLY BOUNDARY OF SAID LAND DESCRIBED BY THE ABOVE MENTIONED DEED RECORDED IN BOOK 3854, PAGE 351, OFFICIAL RECORDS, SAID POINT ALSO BEING THE MOST SOUTHERLY CORNER OF LAND DESCRIBED IN DEED TO EL RANCHO VERDE COUNTRY CLUB, RECORDED FEBRUARY 20, 1957 IN BOOK 4161, PAGE 184, OFFICIAL RECORDS.

THENCE NORTH 72°41'35" EAST, 123.76 FEET ALONG THE SOUTHEASTERLY BOUNDARY OF PROPERTY DESCRIBED BY THE ABOVE MENTIONED DEED RECORDED IN BOOK 4161, PAGE 184, OFFICIAL RECORDS;

THENCE NORTH 53°24'25" WEST, 613.85 FEET TO THE NORTH LINE OF THE LYTLE CREEK WATER AND IMPROVEMENT COMPANY LAND, AS SHOWN ON SHEET 2 OF THE RECORD OF SURVEY, RECORDED IN BOOK 11, PAGES 38 TO 42, RECORDS OF SURVEY OF SAN BERNARDINO COUNTY;

THENCE ALONG SAID BOUNDARY LINE AS SHOWN BY SAID RECORD OF SURVEY MAP, NORTH 82°08'25" WEST, 1040.08 FEET TO THE INTERSECTION WITH THE CENTERLINE OF VACATED SYCAMORE AVENUE, SAID INTERSECTION BEING SHOWN IN DETAIL "G" OF SHEET 2 OF AFOREMENTIONED RECORD OF SURVEY;

THENCE SOUTH 53°24'25" EAST, 908.41 FEET ALONG SAID CENTERLINE TO THE NORTHWEST CORNER OF LOT 9 OF TRACT 5359, AS PER MAP RECORDED IN BOOK 65 OF MAPS, PAGE 82, IN THE OFFICE OF THE RECORDER OF SAID COUNTY;

THENCE SOUTH 69°59'00" EAST, 119.55 FEET ALONG THE NORTHEASTERLY LINE OF SAID LOT 9;

THENCE SOUTH 45°09'10" EAST, 158.44 FEET ALONG THE NORTHEASTERLY LINES OF LOTS 9, 10 AND 11 OF SAID TRACT NO. 5359 TO THE **TRUE POINT OF BEGINNING**.

ALSO EXCEPT ALL RIGHTS TO MINERALS BENEATH THE SURFACE OF THE GROUND, TOGETHER WITH THE RIGHT TO ENTER THEREON AND EXTRACT THE SAME, AS RESERVED IN THE DEED FROM LYTLE CREEK WATER AND IMPROVEMENT COMPANY, A CORPORATION, RECORDED AS INSTRUMENT NO. 53, FEBRUARY 10, 1956 IN BOOK 3854, PAGE 351, OFFICIAL RECORDS OF SAID COUNTY.

ALSO EXCEPT THEREFROM AN EASEMENT FOR INGRESS AND EGRESS OVER THAT PORTION OF LOT 1, BLOCK 1, OF TRACT 5138, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 – 100, RECORDS OF SAID COUNTY, DESCRIBED AS FOLLOW:

**BEGINNING** AT THE INTERSECTION OF THE SOUTHERLY PROLONGATION OF THE SOUTHEASTERLY BOUNDARY OF LOT 99 OF SEMI-TROPIC LAND AND WATER COMPANY AS PER MAP RECORDED IN BOOK 6 OF MAPS, PAGE 12, WITH THE CENTERLINE OF THAT CERTAIN UNNAMED STREET, NOW VACATED, ADJOINING SAID LOTS 99 AND 100 ON THEIR SOUTHERLY BOUNDARY;

**EXHIBIT "A"**  
LEGAL DESCRIPTION

THENCE NORTH 45°09'10" WEST (RECORD NORTH 45°19'45" WEST) 77.47 FEET ALONG THE SOUTHERLY BOUNDARY OF THE LAND DESCRIBED IN THE DEED TO AMERICAN PROCESSING COMPANY AND SIDNEY HERZBERG, A MARRIED MAN, RECORDED FEBRUARY 10, 1956 IN BOOK 3854, PAGE 351, OFFICIAL RECORDS OF SAID COUNTY;

THENCE NORTH 72°41'35" EAST, 481.58 FEET TO THE NORTHERLY BOUNDARY OF SAID LAND DESCRIBED BY THE ABOVE MENTIONED DEED RECORDED IN BOOK 3854, PAGE 351, OFFICIAL RECORDS;

THENCE ALONG SAID LAST MENTIONED BOUNDARY LINE, SOUTH 53°24'25" EAST, 168.96 FEET;

THENCE SOUTH 85°52'00" EAST, 36.85 FEET;

THENCE SOUTH 72°41'35" WEST, 519.54 FEET TO A POINT ON THE NORTHERLY BOUNDARY LINE OF TRACT NO. 5268, AS PER MAP RECORDED IN BOOK 63 OF MAPS, PAGE 38 RECORDS OF SAID COUNTY;

THENCE ALONG SAID BOUNDARY LINE, NORTH 55°34'41" WEST, 103.38 FEET TO THE **POINT OF BEGINNING**, AS DESCRIBED IN THE DEED TO SAN BERNARDINO COUNTY FLOOD CONTROL DISTRICT, A BODY POLITIC AND CORPORATE, RECORDED SEPTEMBER 10, 1958 IN BOOK 4598, PAGE 6, OFFICIAL RECORDS OF SAID COUNTY.

APN: 0264-421-12-0-0000, 0264-421-20-0-000, 0264-421-21-0-000 AND 0264-421-35-0-000

**EXHIBIT "A"**  
LEGAL DESCRIPTION

**PARCEL 1A**

THAT CERTAIN REAL PROPERTY IN THE CITY OF RIALTO, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**COMMENCING** AT THE INTERSECTION OF THE NORTHEASTERLY PROLONGATION OF THE NORTHWESTERLY LINE OF LOT 80 OF THE SEMI-TROPIC LAND AND WATER COMPANY SUBDIVISION, AS PER MAP RECORDED IN BOOK 6 OF MAPS, PAGE 12, RECORDS OF SAID COUNTY WITH THE CENTERLINE OF THAT UNNAMED STREET ADJOINING SAID LOT 80 ON THE NORTHEAST;

THENCE SOUTH 53°24'25" EAST, 101.50 FEET;

THENCE NORTH 72°41'35" EAST, 759.44 FEET;

THENCE SOUTH 78°19'35" EAST, 948.00 FEET TO THE SOUTHEAST CORNER OF THE LAND CONVEYED TO EL RANCHO VERDE COUNTRY CLUB BY PARCEL #1 OF A DEED RECORDED SEPTEMBER 10, 1958 IN BOOK 4598, PAGE 4, OFFICIAL RECORDS OF SAID COUNTY AND THE **TRUE POINT OF BEGINNING**;

THENCE CONTINUING SOUTH 78°19'35" EAST, 210.00 FEET ALONG THE BOUNDARY LINE OF THE LAND CONVEYED TO EL RANCHO VERDE COUNTRY CLUB BY DEED RECORDED FEBRUARY 20, 1957 IN BOOK 4161, PAGE 183, OFFICIAL RECORDS OF SAID COUNTY TO AN ANGLE POINT THEREIN;

THENCE NORTH 86°38'25" EAST, 759.50 FEET ALONG THE BOUNDARY LINE OF SAID LAST MENTIONED COUNTRY CLUB LAND TO AN ANGLE POINT THEREIN;

THENCE NORTH 66°21'05" WEST, 143.00 FEET;

THENCE SOUTH 89°24'00" WEST, 821.13 FEET;

THENCE SOUTH 11°40'25" WEST, 58.00 FEET TO THE **TRUE POINT OF BEGINNING**.

EXCEPT ALL RIGHTS TO MINERALS BENEATH THE SURFACE OF THE GROUND IN SAID REAL PROPERTY RESERVED IN DEED RECORDED SEPTEMBER 12, 1961 IN BOOK 5532, PAGE 385 OF OFFICIAL RECORDS.

APN: 0264-421-30-0-00

**EXHIBIT "A"**  
LEGAL DESCRIPTION

**PARCEL 2**

THAT CERTAIN REAL PROPERTY IN THE CITY OF RIALTO, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

PARCEL "B" AS SHOWN ON CERTIFICATE OF COMPLIANCE NO. 2018-0010, AS EVIDENCED BY DOCUMENT RECORDED NOVEMBER 1, 2018 AS INSTRUMENT NO. 2018-0399111 OF OFFICIAL RECORDS, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**BEGINNING** AT THE SOUTHEASTERLY TERMINUS OF THAT COURSE AS SHOWN ON RECORD OF SURVEY RECORDED IN BOOK 101 OF RECORD OF SURVEYS, PAGES 18-20, RECORDS OF SAID COUNTY, AS RUNNING SOUTH 53°27'08" EAST, 1028.50 FEET;

THENCE ALONG THE FOLLOWING COURSES SHOWN ON SAID RECORD OF SURVEY, SOUTH 78°50'46" EAST, 646.45 FEET;

THENCE NORTH 19°58'28" WEST, 1381.29 FEET;

THENCE NORTH 40°18'37" EAST, 441.26 FEET;

THENCE SOUTH 59°59'16" EAST, 205.05 FEET;

THENCE NORTH 76°07'05" EAST, 151.55 FEET;

THENCE SOUTH 84°50'24" EAST, 142.87 FEET;

THENCE NORTH 29°57'19" EAST, 121.11 FEET;

THENCE SOUTH 59°30'17" EAST, 403.81 FEET;

THENCE NORTH 54°03'47" EAST, 150.10 FEET

THENCE SOUTH 00°00'13" EAST, 1056.80 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE SOUTHERLY AND HAVING A RADIUS OF 880.00 FEET, TO WHICH A RADIAL LINE BEARS NORTH 15°53'35" EAST;

THENCE ALONG SAID CURVE, WESTERLY AND TO THE LEFT, THROUGH A CENTRAL ANGLE OF 03°21'30", AN ARC LENGTH OF 51.58 FEET TO AN ANGLE POINT, TO WHICH A RADIAL LINE BEARS NORTH 12°32'05" EAST;

THENCE NON-TANGENT TO SAID CURVE, NORTH 00°00'08" EAST, 100.02 FEET;

THENCE SOUTH 89°59'47" WEST, 100.00 FEET;

THENCE SOUTH 00°00'13" EAST, 83.76 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE SOUTHERLY AND HAVING A RADIUS OF 880.00 FEET, TO WHICH A RADIAL LINE BEARS NORTH 05°56'07" EAST;

THENCE ALONG SAID CURVE, WESTERLY AND TO THE LEFT, THROUGH A CENTRAL ANGLE OF 10°00'06", AN ARC LENGTH OF 153.62 FEET;

THENCE SOUTH 85°56'01" WEST, 320.17 FEET;

THENCE SOUTH 04°03'59" EAST, 150.00 FEET;

THENCE NORTH 85°56'02" EAST, 320.17 FEET TO THE BEGINNING OF A CURVE, CONCAVE SOUTHERLY AND HAVING A RADIUS OF 730.00 FEET;

THENCE ALONG SAID CURVE, EASTERLY AND TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 23°20'39", AN ARC LENGTH OF 297.43 FEET TO AN ANGLE POINT, TO WHICH A RADIAL LINE BEARS NORTH 19°16'40" EAST;

THENCE NON-TANGENT TO SAID CURVE, SOUTH 25°04'39" WEST, 1045.65 FEET TO THE SOUTHEASTERLY TERMINUS OF THE COURSE SHOWN AS SOUTH 53°27'08" EAST, 1246.78 FEET ON SAID RECORD OF SURVEY;

THENCE SOUTH 00°09'54" EAST, 326.03 FEET TO THE NORTHEASTERLY CORNER OF TRACT 9746, RECORDED IN BOOK 136 OF MAPS, PAGES 5 THROUGH 7, RECORDS OF SAID COUNTY, SAID POINT ALSO BEING ON THE CENTERLINE OF OAKDALE AVENUE

THENCE NORTH 44°30'36" WEST, 304.27 FEET TO THE MOST NORTHERLY CORNER OF SAID TRACT 9746, SAID POINT ALSO BEING THE MOST EASTERLY CORNER OF TRACT 8612, RECORDED IN BOOK 123 OF MAPS, PAGES 30-31, RECORDS OF SAID COUNTY;

THENCE NORTH 62°49'11" EAST, 134.91 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE EASTERLY AND HAVING A RADIUS OF 530.00 FEET, TO WHICH A RADIAL LINE BEARS SOUTH 81°51'05" WEST;

THENCE ALONG SAID CURVE, NORTHERLY AND TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 12°50'43", AN ARC LENGTH OF 118.82 TO THE INTERSECTION WITH SAID COURSE OF SOUTH 53°27'08" EAST, 1246.78 FEET, TO WHICH A RADIAL LINE BEARS NORTH 85°18'12" WEST;

THENCE NORTH 53°27'08" WEST, 1127.46 FEET TO THE POINT OF BEGINNING.

APN:0264-421-36-0-000

**EXHIBIT "A"**  
LEGAL DESCRIPTION

**PARCEL 3**

THAT CERTAIN REAL PROPERTY IN THE CITY OF RIALTO, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

LOT 1 OF TRACT NO. 5638, IN THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 75 OF MAPS, PAGE 38, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

APN: 0264-482-12-0-000 AND 0264-482-13-0-000

**EXHIBIT "A"**  
LEGAL DESCRIPTION

**PARCEL 4**

THAT CERTAIN REAL PROPERTY IN THE CITY OF RIALTO, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**BEGINNING** AT THE START OF A NON-TANGENT CURVE, CONCAVE SOUTHERLY, HAVING A RADIUS OF 1930.00 FEET AND AN ARC LENGTH OF 1379.50 FEET PER DEED RECORDED IN BOOK 5737, PAGES 310 THROUGH 316, OFFICIAL RECORDS OF SAID COUNTY, TO WHICH A RADIAL LINE BEARS NORTH 17°16'09" WEST;

THENCE ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 03°31'13", AN ARC LENGTH OF 118.58 FEET TO **POINT "A"**, TO WHICH A RADIAL LINE BEARS NORTH 13°44'55" EAST;

THENCE CONTINUING ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 05°59'31", AN ARC LENGTH OF 201.84 FEET TO **POINT "B"**, TO WHICH A RADIAL LINE BEARS NORTH 07°45'24" WEST;

THENCE CONTINUING ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 02°46'24", AN ARC LENGTH OF 93.42 FEET TO **POINT "C"**, TO WHICH A RADIAL LINE BEARS NORTH 04°59'00" WEST;

THENCE CONTINUING ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 07°10'39", AN ARC LENGTH OF 241.78 FEET TO **POINT "D"**, TO WHICH A RADIAL LINE BEARS NORTH 02°11'39" EAST;

THENCE CONTINUING ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 21°29'23", AN ARC DISTANCE OF 723.88 FEET TO **POINT "E"** AND THE END OF SAID CURVE;

THENCE SOUTH 66°19'01" EAST, 2263.47 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF 1930.00 FEET, TO WHICH A RADIAL LINE BEARS NORTH 23°40'36" EAST;

THENCE ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 05°14'31", AN ARC LENGTH OF 176.57 FEET TO CHAIN LINKED FENCE LINE, ALSO BEING **POINT "F"**, TO WHICH A RADIAL LINE BEARS NORTH 28°55'06" EAST;



**EXHIBIT "A"**  
LEGAL DESCRIPTION

THENCE CONTINUING ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 06°30'02", AN ARC LENGTH OF 218.95 FEET TO A CHAIN LINKED FENCE LINE, ALSO BEING POINT "G", TO WHICH A RADIAL LINE BEARS NORTH 35°25'07" EAST;

THENCE CONTINUING ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 18°40'28", AN ARC LENGTH OF 629.05 FEET TO THE END OF SAID NON-TANGENT CURVE, TO WHICH A RADIAL LINE BEARS NORTH 54°05'55" EAST;

THENCE SOUTH 35°54'25" EAST, 80.54 FEET TO POINT "H";

THENCE CONTINUING SOUTH 35°54'25" EAST, 367.46 FEET;

THENCE NORTH 59°28'47" WEST, 403.86 FEET;

THENCE NORTH 34°34'27" EAST, 98.47 FEET;

THENCE NORTH 41°31'16" WEST, 513.74 FEET;

THENCE NORTH 47°54'51" WEST, 262.83 FEET TO A CHAIN LINKED FENCE LINE, ALSO BEING POINT "J";

THENCE CONTINUING NORTH 47°54'51", 2.68 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF 1900.00 FEET, TO WHICH A RADIAL LINE BEARS NORTH 31°37'39" EAST;

THENCE ALONG SAID CURVE, TO THE LEFT, THROUGH A CENTRAL ANGLE OF 07°57'04", AN ARC LENGTH OF 263.67 FEET, TO THE END OF SAID NON-TANGENT CURVE, TO WHICH A RADIAL LINE BEARS NORTH 23°40'35" EAST;

THENCE NON-TANGENT, NORTH 66°19'01" WEST, 1884.44 FEET;

THENCE SOUTH 86°38'07" WEST; 760.28 FEET;

THENCE NORTH 78°17'20" WEST, 210.09 FEET;

THENCE NORTH 11°42'40" EAST, 57.83 FEET;

THENCE NORTH 84°24'42" WEST, 335.96 FEET;

THENCE SOUTH 11°42'40" WEST, 22.00 FEET;

THENCE NORTH 78°17'20" WEST, 613.41 FEET;

THENCE NORTH 72°45'11" EAST, 219.01 FEET TO THE TRUE POINT OF BEGINNING.

APN: PORTION OF 0264-421-18-0-000

**EXHIBIT "A"**  
LEGAL DESCRIPTION

EXCEPTING THEREFROM THAT PROPERTY DEPICTED ON ATTACHMENT 1 AND IN THE FOLLOWING DESCRIBED AREAS:

**AREA 1: WELL # 1A**

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**COMMENCING AT ABOVE SAID POINT "A";**

THENCE SOUTH 03°53'25" WEST, 9.72 FEET TO THE NORTHWESTERLY CHAIN LINKED FENCE CORNER POST OF SAID WELL SITE AND THE **TRUE POINT OF BEGINNING**;

THENCE ALONG THE PERIMETER CHAIN LINKED FENCE LINE OF SAID WELL SITE THE FOLLOWING COURSES:

SOUTH 85°39'31" EAST, ALONG SAID FENCE LINE, 122.88 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE SOUTH 04°54'10" WEST, ALONG SAID FENCE LINE, 100.81 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 86°52'22" WEST, ALONG SAID FENCE LINE, 121.11 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 03°53'25" EAST, ALONG SAID FENCE LINE, 103.37 FEET TO **THE TRUE POINT OF BEGINNING**.

**AREA 2: CHLORINATOR SITE**

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**COMMENCING AT ABOVE SAID POINT "B";**

THENCE SOUTH 04°22'16" WEST, 36.30 FEET TO THE NORTHWESTERLY CHAIN LINKED FENCE CORNER POST OF SAID CHLORINATOR SITE AND THE **TRUE POINT OF BEGINNING**;

THENCE ALONG THE PERIMETER CHAIN LINKED FENCE LINE OF SAID CHLORINATOR SITE THE FOLLOWING COURSES:

SOUTH 84°29'14" EAST, ALONG SAID FENCE LINE, 80.99 FEET TO A CHAIN LINKED FENCE CORNER POST;

**EXHIBIT "A"**  
LEGAL DESCRIPTION

THENCE SOUTH 03°52'27" WEST, ALONG SAID FENCE LINE, 44.83 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 84°24'54" WEST, ALONG SAID FENCE LINE, 81.38 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 04°22'16" EAST, ALONG SAID FENCE LINE, 44.72 FEET TO THE **TRUE POINT OF BEGINNING.**

**AREA 3: BOOSTER PUMP SITE**

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**COMMENCING** AT ABOVE SAID **POINT "C"**;

THENCE SOUTH 01°06'05" WEST, 156.26 FEET TO THE NORTHEASTERLY CHAIN LINKED FENCE CORNER POST OF SAID BOOSTER PUMP SITE AND THE **TRUE POINT OF BEGINNING**;

THENCE ALONG THE PERIMETER CHAIN LINKED FENCE LINE OF SAID BOOSTER PUMP SITE THE FOLLOWING COURSES:

SOUTH 01°06'05" WEST, ALONG SAID FENCE LINE, 21.64 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 87°26'21" WEST, ALONG SAID FENCE LINE, 45.78 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 02°28'56" EAST, ALONG SAID FENCE LINE, 22.04 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE SOUTH 86°55'25" EAST, ALONG SAID FENCE LINE, 45.26 FEET TO THE **TRUE POINT OF BEGINNING.**

**EXHIBIT "A"**  
LEGAL DESCRIPTION

**AREA 4: ARSENIC PLANT**

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**COMMENCING AT ABOVE SAID POINT "D";**

THENCE SOUTH 03°41'03" WEST, 96.69 FEET TO THE NORTHWESTERLY CHAIN LINKED FENCE CORNER POST OF SAID ARSENIC PLANT SITE AND THE **TRUE POINT OF BEGINNING**;

THENCE ALONG THE PERIMETER CHAIN LINKED FENCE LINE OF SAID ARSENIC PLANT SITE THE FOLLOWING COURSES:

SOUTH 84°02'16" EAST, ALONG SAID FENCE LINE, 151.94 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE SOUTH 05°11'59" WEST, ALONG SAID FENCE LINE, 141.82 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 83°49'40" WEST, ALONG SAID FENCE LINE, 148.21 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 03°41'03" EAST, ALONG SAID FENCE LINE, 141.38 FEET TO THE **TRUE POINT OF BEGINNING**.

**AREA 5: WELL # 34**

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**COMMENCING AT ABOVE SAID POINT "E";**

THENCE SOUTH 16°41'42" WEST, 11.34 FEET TO THE NORTHEASTERLY CHAIN LINKED FENCE CORNER POST OF SAID WELL SITE AND THE **TRUE POINT OF BEGINNING**;

THENCE ALONG THE PERIMETER CHAIN LINKED FENCE LINE OF SAID WELL SITE THE FOLLOWING COURSES;

SOUTH 13°45'26" WEST, ALONG SAID FENCE LINE, 75.00 FEET TO A CHAIN LINKED FENCE CORNER POST;

**EXHIBIT "A"**  
LEGAL DESCRIPTION

THENCE NORTH 78°04'46" WEST, ALONG SAID FENCE LINE, 52.34 FEET, TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 13°57'18" EAST, ALONG SAID FENCE LINE, 76.53 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE SOUTH 76°24'23" EAST, ALONG SAID FENCE LINE, 52.05 FEET TO THE TRUE POINT OF BEGINNING.

**AREA 6: WELL SITE 4A**

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**BEGINNING** AT ABOVE SAID POINT "F";

THENCE ALONG A CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 1930.00 FEET, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 02°49'52", AN ARC LENGTH OF 95.37 FEET TO THE SOUTHEASTERLY PERIMETER CHAIN LINKED FENCE LINE OF SAID WELL SITE, TO WHICH A RADIAL LINE BEARS NORTH 31°44'58" EAST;

THENCE SOUTH 34°23'18" WEST, ALONG SAID FENCE LINE, 30.52 FEET TO ABOVE SAID POINT "J";

THENCE LEAVING SAID FENCE LINE, NORTH 47°54'51" WEST, 2.68 FEET TO THE BEGINNING OF A CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 1900.00 FEET, TO WHICH A RADIAL LINE BEARS NORTH 31°37'39" EAST;

THENCE ALONG SAID CURVE, TO THE LEFT, THROUGH A CENTRAL ANGLE OF 02°47'53", AN ARC LENGTH OF 92.79 FEET TO THE NORTHWESTERLY PERIMETER CHAIN LINKED FENCE LINE OF SAID WELL SITE, TO WHICH A RADIAL LINE BEARS NORTH 28°49'46" EAST;

THENCE NORTH 34°32'05" EAST, ALONG SAID FENCE LINE, 30.15 FEET TO THE TRUE POINT OF BEGINNING.

**AREA 7: TELEMETRIC STATION**

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**BEGINNING AT ABOVE SAID POINT "G";**

**EXHIBIT "A"**  
LEGAL DESCRIPTION

THENCE ALONG A CURVE, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 1930.00 FEET, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF  $00^{\circ}27'11''$ , AN ARC LENGTH OF 15.26 FEET TO THE SOUTHEASTERLY PERIMETER CHAIN LINKED FENCE LINE OF SAID TELEMETRIC STATION, TO WHICH A RADIAL LINE BEARS NORTH  $35^{\circ}52'17''$  EAST;

THENCE ALONG THE PERIMETER CHAIN LINKED FENCE LINE OF SAID TELEMETRIC STATION THE FOLLOWING COURSES:

SOUTH  $28^{\circ}32'07''$  WEST, ALONG SAID FENCE LINE, 30.05 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH  $57^{\circ}45'35''$  WEST, ALONG SAID FENCE LINE, 76.41 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH  $31^{\circ}56'56''$  EAST, ALONG SAID FENCE LINE, 30.54 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE SOUTH  $58^{\circ}06'18''$  EAST, ALONG SAID FENCE LINE, 59.39 FEET TO THE TRUE POINT OF BEGINNING.

**AREA 8: WELL #5A**

THAT PORTION OF LOT 1, BLOCK 1, TRACT NO. 5135, BEING A REVERSION TO ACREAGE MAP, AS PER MAP RECORDED IN BOOK 64 OF MAPS, PAGES 99 AND 100, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**COMMENCING AT ABOVE SAID POINT "H";**

THENCE SOUTH  $57^{\circ}29'27''$  WEST, 30.85 FEET TO THE NORTHERLY CHAIN LINKED FENCE CORNER POST OF SAID WELL SITE AND THE TRUE POINT OF BEGINNING;

THENCE ALONG THE PERIMETER CHAIN LINKED FENCE LINE OF SAID WELL SITE THE FOLLOWING COURSES:

SOUTH  $29^{\circ}41'43''$  EAST, ALONG SAID FENCE LINE, 84.08 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE SOUTH 54°23'56" WEST, ALONG SAID FENCE LINE, 84.55 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 30°17'32" WEST, ALONG SAID FENCE LINE, 88.60 FEET TO A CHAIN LINKED FENCE CORNER POST;

THENCE NORTH 57°29'27" EAST, ALONG SAID FENCE LINE, 85.13 FEET TO THE TRUE POINT OF BEGINNING. ALSO EXCEPTING ANY PORTION THEREOF LYING WITHIN ABOVE SAID PARCEL 1A.

**EXHIBIT "A"**  
LEGAL DESCRIPTION

**PARCEL 5**

THAT CERTAIN REAL PROPERTY IN THE CITY OF RIALTO, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

**COMMENCING** AT THE INTERSECTION OF THE NORTHEASTERLY PROLONGATION OF THE NORTHWESTERLY LINE OF LOT 80 OF THE SEMI-TROPIC LAND AND WATER COMPANY SUBDIVISION AS PER MAP RECORDED IN BOOK 6, PAGE 12 OF MAPS, RECORDS OF SAID COUNTY, WITH THE CENTERLINE OF THAT UNNAMED STREET ADJOINING SAID LOT 80 ON THE NORTHEAST;

THENCE SOUTH 53°24'25" EAST, 101.50 FEET;

THENCE NORTH 72°41'35" EAST, 759.41 FEET;

THENCE SOUTH 78°19'35" EAST, 614.00 FEET;

THENCE NORTH 11°40'25" EAST, 28.00 FEET;

THENCE SOUTH 84°27'47" EAST, 335.92 FEET;

THENCE NORTH 89°49'24" EAST, 821.13 FEET;

THENCE SOUTH 66°21'05" EAST, 2026.38 FEET PARALLEL WITH AND 30 FEET FROM THE LYTLER CREEK LEVEE TO THE BEGINNING OF A CURVE, CONCAVE TO THE SOUTHWEST, HAVING A RADIUS OF 1900.00 FEET;

THENCE ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 07°42'20", AN ARC LENGTH OF 255.50 FEET, THENCE NON-TANGENT TO SAID CURVE, SOUTH 47°56'30" EAST, 282.45 FEET;

THENCE SOUTH 41°15'30" EAST, 513.76 FEET;

THENCE SOUTH 34°51'00" WEST 98.56 FEET;

THENCE SOUTH 29°49'00" WEST, 121.00 FEET;

THENCE NORTH 84°50'30" WEST, 142.56 FEET;

THENCE SOUTH 76°08'30" WEST, 155.47 FEET;

THENCE NORTH 59°55'00" WEST, 204.77 FEET TO THE TRUE POINT OF BEGINNING;

### **EXHIBIT "A"**

#### LEGAL DESCRIPTION

THENCE NORTH 59°55'00" WEST, 312.58 FEET;

THENCE SOUTH 40°24'00" WEST, 385.95 FEET;

THENCE SOUTH 49°48'00" EAST, 307.53 FEET;

THENCE NORTH 40°24'00" EAST, 440.83 FEET TO THE TRUE POINT OF BEGINNING.

APN: 0264-421-17-0-000



**EXHIBIT "A"**  
LEGAL DESCRIPTION

**PARCEL 6**

THAT CERTAIN REAL PROPERTY IN THE CITY OF RIALTO, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

LOT 7 OF TRACT NO. 6762, IN THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 86 OF MAPS, PAGES 26 AND 27, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPT THEREFROM THE NORTHWESTERLY 4.00 FEET.

APN: 0264-631-08-0-000

**EXHIBIT "A"**  
LEGAL DESCRIPTION

**PARCEL 7**

THAT CERTAIN REAL PROPERTY IN THE CITY OF RIALTO, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

BEING A PORTION OF LOT 123 NORTH OF BASELINE IN THE CITY OF RIALTO, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AS SHOWN IN THE SUBDIVISION OF LAND OF THE SEMI-TROPIC LAND AND WATER COMPANY, RECORDED IN BOOK 6 OF MAPS, PAGE 12, RECORDS OF SAID COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**BEGINNING** AT THE SOUTHWEST CORNER OF SAID LOT 123;

THENCE NORTH 478.00 FEET TO A POINT ON THE WEST LINE OF SAID LOT 123;

THENCE NORTH 89°54'00" EAST, 36.00 FEET;

THENCE SOUTH 37°11'00" EAST, 185.30 FEET;

THENCE SOUTH 23°05'00" EAST, 266.00 FEET;

THENCE SOUTH 14°50'00" EAST, 88.35 FEET, MORE OR LESS, TO THE SOUTH LINE OF SAID LOT 123;

THENCE ALONG SAID SOUTH LINE SOUTH 89°54'00" WEST, 275.20 FEET, MORE OR LESS, TO THE **POINT OF BEGINNING**.

APN: 0264-431-03-0-000

# TENTATIVE TRACT MAP 20092 Attachment 1 - Remainder Parcel Exclusion

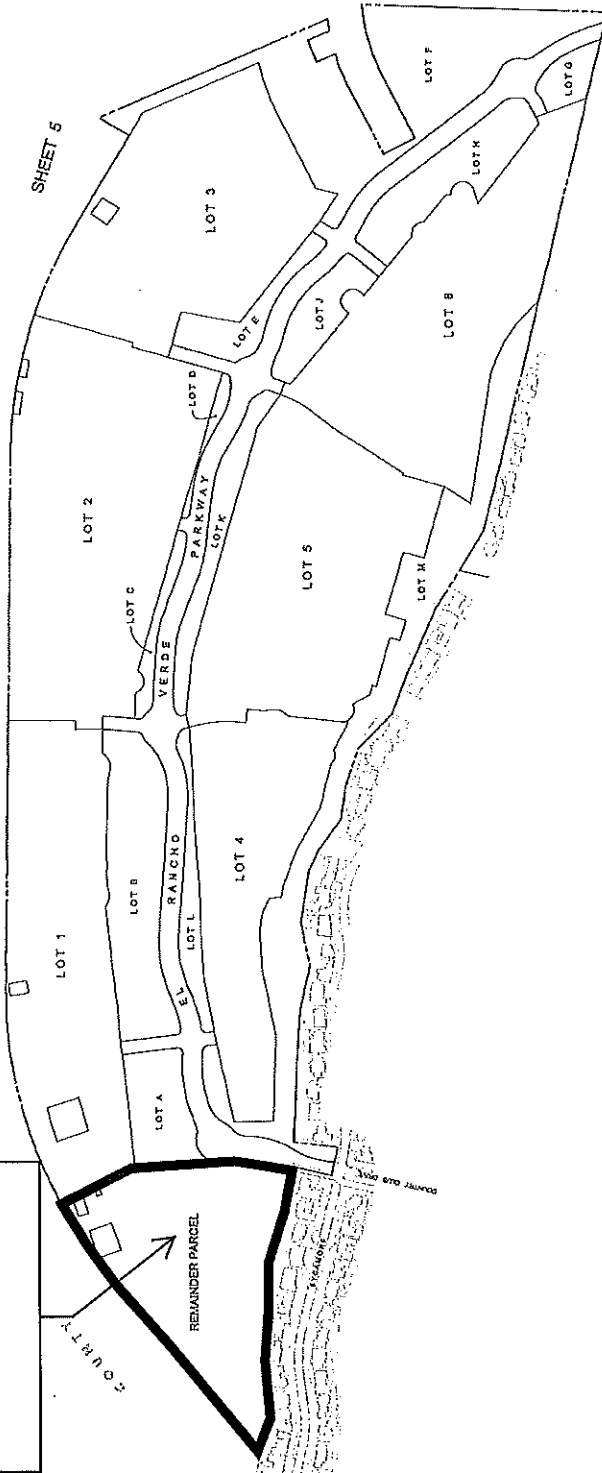
Remainder Parcel  
Exclusion

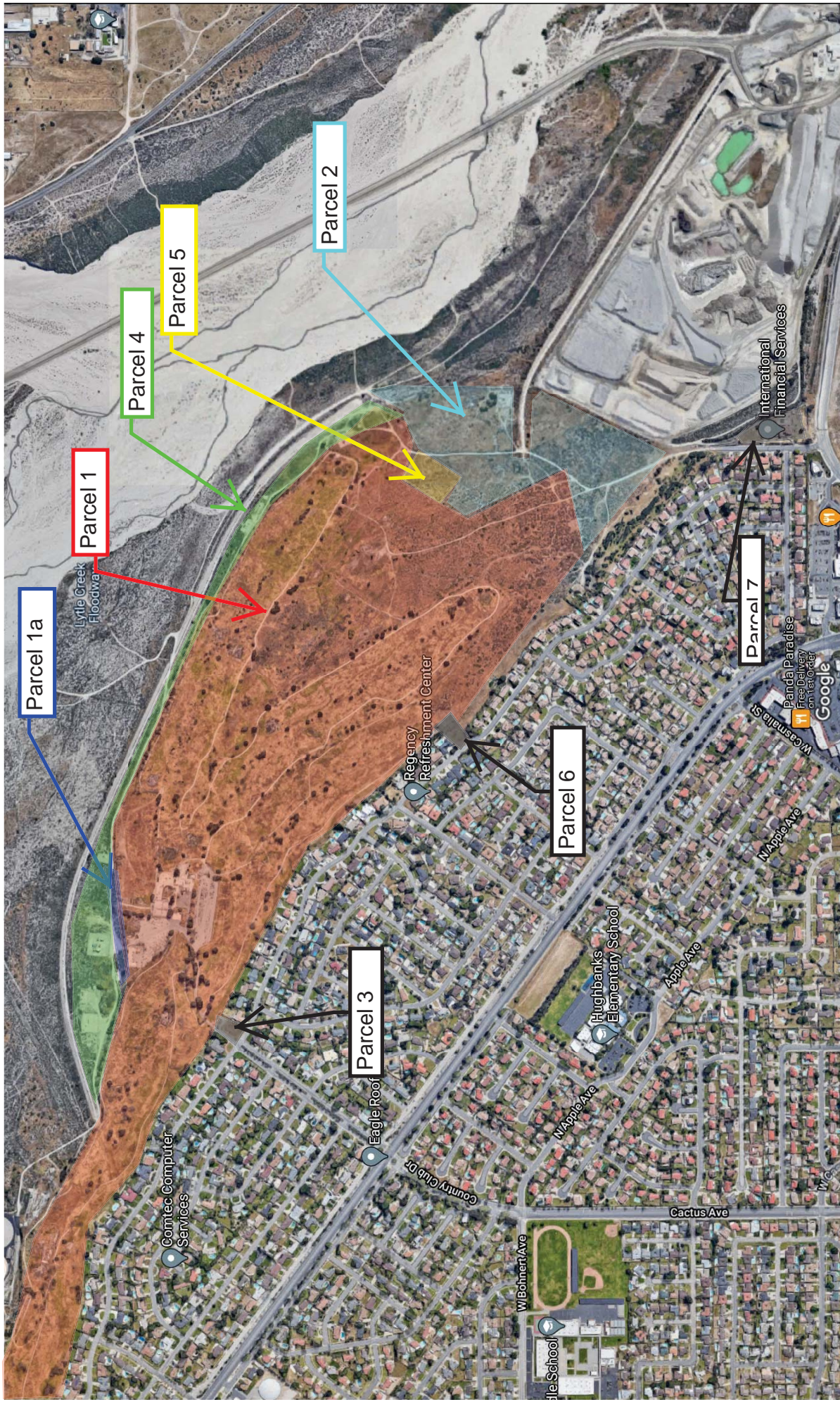
SAN

SHEET 3

SHEET 4

SHEET 5







**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** CONSIDER A SETTLEMENT AGREEMENT AND WATER SYSTEM INFRASTRUCTURE INSTALLATION AND CONVEYANCE AGREEMENT WITH 1836 SIERRA LAKE PARTNERS, LLC

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**DISCUSSION:**

1836 Sierra Lakes Partners, LLC (“Developer”) is the owner of land located at the north-west and north-east corner of Sierra Lakes Parkway and Mango Avenue, in the City of Fontana, California (“Development”). In developing the land, the Developer is required to extend a 12-inch water main approximately 400 feet from the intersection of Sierra Lakes Parkway and Mango Avenue, to the northern most property line. In order to construct the water facilities needed to supply water to the Development, West Valley Water District (“District”) and the Developer wish to enter into a Settlement Agreement whereby the Developer and the District shall share the costs of the Water Line Extension. This fifty percent (50%) cost sharing includes the reimbursement for engineering, design, construction, permitting, plan check, re-paving, bonding, insurance and other costs incurred by the Developer to complete the Water Line Extension. Attached as **Exhibit A** is a copy of the Settlement Agreement which incorporates a Water System Infrastructure Installation and Conveyance Agreement (“Agreement”) for this project.

**FISCAL IMPACT:**

The fiscal impact will be based on the actual bid from the successful bidder for the construction of the Water Line Extension and other costs incurred by the Developer to complete the Water Line Extension which is estimated at \$70,000. The project was not identified in the 2020/21 fiscal CIP budget. A summary of the requested budget transfer is as follows:

CIP FY 2020-2021 Project Name	Current Budget	Project Cost (Estimate)	Transfer From/To	Remaining Budget
W19003 Zone 6 PRV – New PRV on Sierra Avenue	\$104,000.00	\$0.00	(\$70,000.00)	\$34,000.00
Mango Ave. Water Line Extension	\$0.00	\$70,000.00	\$70,000.00	\$0.00

**STAFF RECOMMENDATION:**

Staff recommends that this item be submitted for consideration & approval by the full Board at a future Board of Directors meeting. Recommendation is to approve the Settlement Agreement and Water Infrastructure and Conveyance Agreement with 1836 Sierra Lakes Partners, LLC. & authorize staff to create a new Capital Improvement Project and transfer funds from W19003 to fund this project.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

LJ:mm

**ATTACHMENT(S):**

1. Exhibit A - Settlement Agreement and Water Infrastructure Installation and Conveyance Agreement

**MEETING HISTORY:**

01/13/21      Engineering, Operations and Planning Committee      REFERRED TO BOARD

# EXHIBIT A

## SETTLEMENT AND RELEASE AGREEMENT

THIS SETTLEMENT AND RELEASE AGREEMENT (this “Agreement”) is entered into as of the date upon which this Agreement has been executed and delivered by both Parties (the “Effective Date”), by and between 1836 Sierra Lakes Partners, LLC (“SLP”), and West Valley Water District (“District”). SLP and District are sometimes individually referred to herein as a “Party” and collectively referred to herein as the “Parties.”

### RECITALS

A. This Agreement is made to settle a dispute between SLP and District over the process for SLP securing water service from the District with respect to the properties SLP owns located at the north-west and north-east corner of Sierra Lakes Parkway and Mango Avenue, in Fontana, California, and as more specifically described as San Bernardino County Assessor’s Parcel Numbers 1119-221-70 and 1119-221-69 (“Property”). Specifically, the District has demanded that SLP will be required to pay for connecting water service from Mango Avenue, and pay for extending the proposed 12” water line in Mango Avenue to the Property’s northern property line (the “Water Line Extension”). SLP disagrees with the District’s demand that it pay for the Water Line Extension in order to secure water service from the District (the “Dispute”).

B. Without admitting any claims or defenses, the Parties now desire to enter into this Agreement to settle the Dispute.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and in consideration of other valuable consideration, the receipt and adequacy of which is hereby acknowledged, the Parties agree as follows:

### AGREEMENT

1. Water Line Extension. SLP agrees to undertake the engineering, design, and construction of the Water Line Extension in accordance with the terms and conditions of the Water System Infrastructure Installation and Conveyance Agreement attached hereto as Exhibit “A” (“Conveyance Agreement”). To the extent there are any conflicts between this Agreement and the Conveyance Agreement, this Agreement shall control. SLP shall initially pay for all costs associated with the Water Line Extension; however, within thirty (30) days upon substantial completion of the Water Line Extension to the reasonable approval of the District, which approval shall not be unreasonably conditioned, withheld or delayed, and after the conclusion of the Notice of Completion filing with the San Bernardino County Recorder, SLP shall submit to the District receipts or other documentation of the actual costs incurred by SLP, and the District shall reimburse SLP for fifty percent (50%) of all costs paid by SLP associated with the Water Line Extension, including all engineering, design, construction, permitting and plan check fees, re-paving, bonding, insurance, letters of credit, as-built plans, contractor overhead, or other costs incurred by SLP to complete the Water Line Extension. Notwithstanding the foregoing, the District shall not be required to reimburse SLP for regular plan check and other fees that any property owner would incur when connecting to the District’s water system. SLP and the District shall reasonably cooperate to accomplish the Water Line Extension.



2. Plan Review. The District agrees to promptly review and process plans submitted by SLP for the Water Line Extension, with the initial review to take place within 15 working days of submittal. The District's review and approval of the Water Line Extension plans, including any subsequent or final review after the initial submission, shall not be unreasonably withheld, conditioned, or delayed.

3. Release. Except for any obligations arising under or pursuant to this Agreement and the Conveyance Agreement, SLP and District, for themselves and for their current and former predecessors, heirs, successors, assigns, employees, agents, attorneys, representatives, members, managers, directors, officers, principals, board members, subsidiaries, parents, affiliates, insurers, partners, related companies, shareholders, contractors, subcontractors (of all tiers), suppliers, sureties, do hereby release, acquit and forever discharge the other Party, and each of their respective current and former predecessors, heirs, successors, assigns, agents, attorneys, representatives, members, managers, directors, officers, principals, board members, subsidiaries, parents, affiliates, insurers, partners, related companies, shareholders, contractors, subcontractors (of all tiers), suppliers, or sureties (the "Released Parties"), from any and all claims, demands, losses, liabilities, causes of action, suits, in law or in equity, contract or tort, direct, indirect or derivative, and all judgments, damages, suits, executions, attachments, liens, debts, liabilities, losses, attorneys' fees, costs, expenses, interest, experts', attorneys' and other consultants' fees, of every kind and nature, known and unknown, suspected or unsuspected, asserted or unasserted, fixed or contingent which either Party may now have, has ever had, or now claims to have against the Released Parties arising out of, resulting from or related to the Dispute, that arose or may have arisen prior to the Effective Date.

4. Release Includes Unknown Claims. Each Party shall be deemed to have waived and relinquished, to the fullest extent permitted by law, the provisions, rights, and benefits of Section 1542 of the *California Civil Code*, which provides:

A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release and that, if known by him or her would have materially affected his or her settlement with the debtor or released party.

Accordingly, SLP and the District agree that this Agreement extinguishes and releases all known and/or unknown claims that arose or may have arisen prior to the Effective Date related to the Dispute.

5. Alternative Dispute Resolution. Any dispute, claim or controversy arising out of, resulting from or relating to this Agreement or the breach, termination, enforcement, interpretation or validity thereof, including any dispute, claim or controversy arising out of, resulting from or relating to the Water Line Extension, and the determination of the scope or applicability of this agreement to arbitrate, shall be determined by binding arbitration in San Bernardino, California, before a JAMS arbitrator (as agreed among the parties, or appointed pursuant to JAMS procedures). The Parties shall submit arbitration briefs not to exceed three pages for the arbitrator's consideration and shall make themselves available for a hearing at the discretion of the arbitrator. Judgment on the award may be entered in any court having jurisdiction. This clause

shall not preclude the Parties from seeking provisional remedies in aid of arbitration from a court of appropriate jurisdiction.

6. No Admission of Liability. This Agreement is entered into in the spirit of compromise to resolve a disputed claim. None of the provisions of this Agreement shall be used or construed as an admission of liability or default for any purpose.

7. Binding Effect. This Agreement shall be binding on and inure to the benefit of the heirs, executors, administrators, successors, assigns, agents, legal representatives, and bankruptcy trustees of the Parties, including without limitation their successors-in-interest.

8. Attorneys' Fees. Each Party to this Agreement will bear its own costs, expenses, and attorneys' fees in connection with this Agreement, including its negotiation and the performance or satisfaction of its obligations, liabilities and/or duties under or pursuant this Agreement, subject, however, to the following: In the event of any dispute between the Parties concerning the terms or provisions of this Agreement, including enforcement of such terms or provisions, the Party prevailing in such dispute shall be entitled to collect from the other Party all costs incurred in connection with such dispute, including reasonable attorneys' fees.

9. Non-waiver. No failure or delay in exercising any right under this Agreement shall operate as a waiver thereof or of any other right.

10. Amendments and Waivers. This Agreement constitutes the entire agreement of settlement and release between the Parties, and there are no other agreements expanding or modifying its terms. This Agreement may not be amended or modified except by a written instrument signed by the Parties which expressly states that modification of this Agreement is intended.

11. Severability. If any provision or portion of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions and/or portions will nevertheless continue in full force without being impaired or invalidated in any way.

12. Counterparts. This Agreement may be executed and delivered in any number of counterparts, including e-mail or facsimile counterparts, all of which shall be deemed to constitute one and the same instrument, and each of which shall be deemed an original.

13. Additional Acts and Documents. Each Party agrees to do all such things and take all such actions, and to make, execute, and deliver such other documents and instruments as shall be reasonably required to carry out the provisions, intent, and purposes of this Agreement.

14. Governing Law. This Agreement will be governed by and construed in accordance with the laws of the State of California.

15. Drafting Presumption. This Agreement has been and shall be construed to have been drafted by all Parties to it so that the rule of construing ambiguities against the drafter shall have no force or effect.

16. Legal Representation. Each party hereto acknowledges and agrees that such party has been represented by counsel of its, his or her own choosing in the negotiation and preparation of this

agreement and/or has been afforded the opportunity to consult with such counsel; that such party has, by and through its, his or her duly authorized representatives, read this agreement or has had it read to him or her; that such party has been advised by counsel and is fully aware of the contents of this agreement and its legal effect; that such party assumes the risk of any mistake of fact or law with regard to any aspect of this agreement, the dispute described herein and any rights released by this agreement; that the preceding sections recite the sole consideration for this agreement; that all agreements, expectations, and understandings between the parties are embodied and expressed herein and that such party enters into this agreement freely, without coercion and based upon its, his or her own judgment and not in reliance upon any representations or promises made by such party to the other, other than those contained herein.

17. Recitals. The Parties hereby agree that the Recitals above are true and accurate and are incorporated herein.

18. Authorization. Each individual signing this Agreement represents and warrants that he or she is duly authorized to execute this Agreement in their individual or representative capacity as indicated.

19. No Consents Required. Each Party represents and warrants that the consent or approval of no third party, including, without limitation, a lender, is required with respect to the execution of this Agreement, or if any such third party consent or approval is required, the Party who requires such consent or approval has obtained any and all such consents or approvals and that no other consent, authorization or approval is required by any other party for full execution on such Party's behalf.

20. Construction Costs. SLP shall obtain a minimum of three (3) bids from the District's approved list of contractors. Applicant shall furnish to the District true and accurate copies of bids received. Applicant shall award the contract to the lowest bidder for the Water Line Extension. SLP will not issue a change order with respect to the Water Line Extension without the prior written consent of District, which consent shall not be unreasonably withheld.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the Parties have executed this Agreement effective as of the Effective Date.

1836 SIERRA LAKES PARTNERS, LLC

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

WEST VALLEY WATER DISTRICT

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# EXHIBIT A

## WATER SYSTEM INFRASTRUCTURE INSTALLATION AND CONVEYANCE AGREEMENT

This water system infrastructure installation and conveyance agreement (“Agreement”) is entered into and effective as of January , 2021 by and between 1836 Sierra Lakes Partners, LLC (“Developer”), and WEST VALLEY WATER DISTRICT (“District”), who agree as follows:

The Developer is the owner of certain land described as San Bernardino County Assessors’ s PN 1119-221-70 and 1119-221-69, located on the north-west and north-east corner of Sierra Lakes Parkway and Mango Avenue in Fontana, California, and as more fully (or further) shown on Exhibit "A". In developing this land, the Developer is desirous of obtaining a public water supply adequate for domestic uses (including irrigation) and public fire protection purposes and is desirous of integrating that water system into the District’s public water system.

In order to provide facilities for a water supply to said land, it is the intention of the parties to this Agreement that the Developer shall furnish and install those water mains, fire hydrants, service laterals, water meters and valves, valve boxes, and all other appurtenant fittings and facilities required for a complete water system to serve the land shown on Exhibit "A".

In order to implement the foregoing and in consideration of the terms and conditions herein contained, the parties further agree as follows:

### 1. DESIGN

1.1. Developer shall design and construct, at the Developer's own expense (except as otherwise agreed by the parties), the water facilities and appurtenances required to serve the development in accordance with final District-approved plans attached herein as Exhibit “B” in accordance with District-approved design standards and specifications, and the terms and conditions of this Agreement.

1.2. The Developer’s water system design shall be by a Professional Engineer registered in the State of California, and in accordance with the District's most recent Rules and Regulations (the “Rules and Regulations”), the District's Standards for Domestic Water Facilities and Standard Drawings herein included by reference, all applicable District ordinances and policies and all City of Fontana, County of San Bernardino, State of California, and Federal laws, ordinances, rules, regulations, codes and other legal requirements of all government bodies having jurisdiction over said construction and property (all of the foregoing requirements in this paragraph being collectively referred to herein at times as “Legal Requirements”).

1.3. Promptly upon and following submission, the District shall promptly commence, continue and complete review of Developer's plans for the purpose of ensuring the adequacy of the design and conformance with the District's standards and specifications. The District reserves the right to reasonably add, delete, modify, change or amend any or all the plans and specifications to achieve compliance with Legal Requirements. The District will not unreasonably withhold, condition or delay confirmation that Developer’s plans are adequate and/or conform with the District’s standards and specifications (sometimes referred to hereinafter as approval); and shall provide reasonable confirmation of adequacy or conformance (that is, approval) or approval with

reasonable conditions, including the reasons therefor, within fifteen (15) working days of submission.

1.4. In the event that the property to be developed includes multiple residential, condominiums, commercial or industrial uses, all site plans, grading plans, and any available plumbing plot plans shall be furnished to the District by Developer.

1.5. The District makes no warranties as to the correctness, accuracy or completeness of the Developer's plans and specifications. The accuracy, adequacy, suitability, and correctness of the water system design shall be the sole responsibility of the Developer.

## **2. CONSTRUCTION**

2.1. Developer shall perform, or caused to be performed, all construction of the water system infrastructure installation pursuant to the approved water system plans, as contemplated by Section 1.3 above, and all Legal Requirements.

2.2 Subject to extension pursuant to the terms of Section 2.3 below, the performance of Developer's work as contemplated by this Agreement shall commence within one hundred twenty (120) calendar days from the date of this Agreement and shall be completed within one (1) year from the estimated construction start date.

2.3. Time is of the essence in this Agreement; provided that, in the event good cause is shown therefore (including without limitation acts of God, force majeure events or the occurrence of other events or circumstances outside the reasonable control of the Developer causing delay), the general manager of the District ("General Manager") shall extend the time for completion of the water system installation. Any such extension may be granted without the notice to Developer's surety, and extensions so granted shall not relieve the surety's liability on the bond to secure faithful performance of this Agreement. So long as the General Manager shall act timely, reasonably and in good faith, the General Manager shall be the sole and final judge as to whether or not good cause has been shown to entitle Developer to an extension.

2.4. The Developer and its contractor and subcontractors shall attend a preconstruction meeting with the District at the District's headquarters no less than five (5) working days prior to commencement of construction.

2.5. No work on water facilities shall commence prior to the completion of all required curbs and gutters.

2.6. Notwithstanding anything set forth in this Agreement to the contrary, including without limitation in Sections 1.1, 1.2, 1.3, 1.4, 9.1, 14.1 and 16.2, Developer's obligations, liabilities and duties under and pursuant to this Agreement, including without limitation with respect to the development, project and/or work set forth herein (that is, for a complete water system to serve the land shown on Exhibit "A"), which, generally speaking, consists of and is limited to extending the existing twelve inch (12") offsite water main located in Mango Avenue from its current existing capped location at approximately one hundred fifteen feet (115') north of the centerline

intersection of Sierra Lakes Parkway and Mango Avenue to its new location at the end of the property, approximately three hundred seventy feet (370') north along Mango Avenue from the current location, including design and construction of the same, shall be limited to and only consist of the water main, the applicable fire hydrant(s), the applicable service lateral(s), the applicable water meter(s) and valve(s), and the other applicable appurtenant fittings and facilities related thereto which shall be and are required (that is, needed) to serve (only) the land shown on Exhibit "A". Developer's obligations, liabilities and duties do not and shall not include any other work, including without limitation the design and/or construction of any other water main(s), fire hydrant(s), service lateral(s), water meter(s) or valve(s), or fittings or facilities, whether or not appurtenant, and including without limitation any other work that is or shall serve other land or property.

### **3. LICENSES AND PERMITS**

3.1. Developer warrants that it (including its contractors and subcontractors) possesses, or shall obtain, and maintain during the term of this Agreement any and all licenses, permits, qualifications, insurance and approval of whatever nature that are legally required of Developer, its contractors, and all subcontractors to practice its (or their) profession, skill or business.

3.2. The work to be performed under this Agreement, except meter installations, shall be performed by Developer, or a contractor or subcontractor who is pre-approved by the District and is licensed under the laws of the State of California in the specialty Class of "C-34" Pipeline or Class "A" General Engineering. A copy of the contract between Developer and the selected contractor and all pre-approved subcontractors shall be submitted to the District for review and approval; the District shall commence such review promptly upon submission and shall not unreasonably withhold, condition or delay approval; and shall provide reasonable disapproval or approval with reasonable conditions, including in each case the reasons therefor, within fifteen (15) working days of submission.

3.3. Excavation/resurfacing permits shall be secured by Developer at Developer's expense (except as otherwise agreed to by the parties). Permits/easements to install, maintain and operate water system facilities in private property shall be secured by Developer at Developer's own expense prior to construction.

3.4 Developer shall, at Developer's own expense (except as otherwise agreed to by the parties), be responsible for obtaining and adhering to a National Pollution Discharge Elimination System (NPDES) permit from the Regional Water Quality Board as required for construction or pipeline flushing and disinfection.

### **4. INSURANCE REQUIREMENTS**

4.1. The following insurance requirements have been adopted by the District and shall be applicable to this Agreement but only with respect to the operations of the Developer at or upon any of the premises in connection with this Agreement. These requirements supersede the insurance requirements set forth in any other reference of the District, and to the extent of any conflict, the specified requirements herein shall prevail.



4.2. Developer shall ensure that Developer's contractors conform to the following insurance requirements and that all required documents are submitted to the District at the time of plan submittal: Developer shall ensure that its contractors and all subcontractors shall purchase and maintain or are otherwise covered by insurance in amounts equal to the requirements set forth in (a) through (d) below, and shall not commence work under this Agreement until all insurance required under this heading is obtained in a form reasonably acceptable to the District, nor shall Developer allow any contractor or subcontractor to commence construction pursuant to a contract or subcontract until all insurance required of the contractor and any subcontractors has been obtained; the District shall commence review for acceptance promptly upon submission and shall not unreasonably withhold, condition or delay acceptance; and shall provide approval or disapproval, including the reasons therefor, within fifteen (15) working days of submission.

a. General Liability: Developer shall ensure that its contractor and all subcontractors shall, during the life of this Agreement, maintain or otherwise be covered by a standard form of either Comprehensive General Liability insurance or Commercial General Liability insurance ("General Liability Insurance") providing the following minimum limits of liability: Combined single limit of \$1.0 million per occurrence for bodily injury, including death, personal injury, and property damage with \$2.0 million minimum aggregate, separate for this project as evidenced by endorsement. The insurance shall include coverage for each of the following hazards: Premises-Operations; Owners and Contractors Protective; Broad Form Property Damage contractual for Specific Contract; Severability of Interest or Cross-Liability; XCU Hazards; and Personal Injury – With the "Employee" Exclusive Deleted.

b. Automotive/Vehicle Liability Insurance: Developer shall ensure that its contractor and all subcontractors shall maintain or otherwise be covered by a policy of automotive/vehicle liability insurance on a commercial auto liability form covering owned, non-owned and hired automobiles providing the following minimum limits of liability: Combined single limit of liability of \$1.0 million per accident for Bodily Injury, Death and Property Damage ("Automotive/Vehicle Liability Insurance").

c. Workers' Compensation Insurance: Developer shall ensure that its contractor and all subcontractors shall provide such workers' compensation insurance with statutory minimum amounts of coverage, as required by the California *Labor Code* and other applicable law, and including employer's liability insurance with a minimum limit of \$1,000,000.00 ("Workers' Compensation Insurance"). Such Workers' Compensation Insurance shall be endorsed to provide for a waiver of subrogation against the District.

d. Excess Liability: Developer shall ensure that its contractor and all subcontractors shall provide or otherwise be covered by a policy providing excess coverage in a face amount necessary when combined with the primary insurance, to equal the minimum requirements for General Liability Insurance and Automotive/Vehicle Liability Insurance.

4.3. The insurance provided for in Section 4.2 and its subsections above are subject to all of the following conditions:

a. The insurance shall be issued and underwritten by insurance companies reasonably acceptable to the District, and shall be licensed by the State of California to do

business on the lines of insurance specified. The insurers must also have an "A-" Policyholder's rating" and a "financial rating" of at least Class VII in accordance with the most current A.M. Best's Rating Guide.

b. Developer's contractor and subcontractors may satisfy the limit requirements in a single (including without limitation a blanket) policy or multiple policies. Any such additional policies written as excess insurance shall not provide any less coverage than that provided by the first or primary policy.

c. Any costs associated with a self-insured program, deductibles, or premium rating programs that determine premium based on loss experience shall be for the account of Developer, Developer's contractor and subcontractors, and the District shall not be required to participate in any such loss (except as otherwise agreed to by the parties). If any such programs exist, Developer, Developer's contractor and subcontractors, agree to protect and defend the District in the same manner as if such cost provisions were not applicable.

d. Developer shall ensure that it and/or its contractor and all subcontractors, as applicable, shall have presented at the time of execution of this Agreement, the original policies of insurance and a certificate of insurance naming the District as the certificate holder and that such coverage is in force and complies with the terms and conditions outlined herein.

e. If an insurance policy contains a general policy aggregate of less than the minimum limits specified, then the policy coverage shall be written with limits applicable solely to this Agreement, as specified, and shall not be reduced by or impaired by any other claims arising against Developer. These policy limits shall be set forth by separate endorsement to the policy.

4.4. Each such policy of General Liability Insurance and Automotive/Vehicle Liability Insurance shall contain endorsements providing the following:

a. The District, their board members, officers, agents, employees, consultants, and engineers, are hereby declared to be additional insureds under the terms of this policy, but only with respect to the operations of the Developer at or upon any of the premises of the District in connection with this Agreement, or acts or omissions of the additional insureds in connection with, but limited to its general supervision or inspection of said operations and save for any claims arising from the negligence or willful misconduct the District.

b. No policy shall be canceled, limited, materially altered, or non-renewed by the insurer until thirty (30) days after receipt by the District of a written notice of such cancellation or reduction in coverage, or until the work is complete, whichever is sooner.

c. This insurance policy is primary insurance and no insurance held or owned by the designated additional insureds shall be called upon to cover a loss under this policy.

## **5. BONDING REQUIREMENTS**

5.1. Developer shall generate an engineer's cost estimate based on the water system plans provided to the District. The estimated costs, attached herein as Exhibit "C", will be submitted to

the District for review and approval (the District shall commence such review promptly upon submission and shall not unreasonably withhold, condition or delay approval; and shall provide reasonable disapproval or approval with reasonable conditions, including in each case the reasons therefor, within fifteen (15) working days of submission), and shall be used as the basis for bonding requirements for the water system described in the plans provided to the District by the Developer and approved for construction by the District. The sole intent and purpose of the engineer's estimate is to establish a cost valuation for bonding purposes only.

5.2. Performance Bond: Developer engineer's estimate for the water system improvements for NAME OF WATER IMPROVEMENT PLANS/PROJECT, is (TEXT PERFORMANCE BOND AMOUNT) no/100 dollars (NUMERIC PERFORMANCE BOND AMOUNT). Developer shall and by this Agreement does guarantee the Developer's faithful performance of this Agreement and all of its terms and conditions by providing the following: Developer shall provide the District with either an irrevocable letter of credit from a recognized financial institution acceptable to the District or a performance bond, from a surety institution licensed by the State of California and authorized to do and doing business in said State, valid and renewable until such improvements are accepted by the District. The irrevocable letter of credit or performance bond shall be in the amount (TEXT PERFORMANCE BOND AMOUNT) no/100 dollars (NUMERIC PERFORMANCE BOND AMOUNT) equal to 100 percent of the approved Developer's estimate.

5.3. Warranty Bond: Developer's pre-approved contractor shall furnish a two-year warranty bond for all work completed in accordance with the approved plans (Exhibit "B"). Before District's acceptance of the completed water facilities and appurtenances, such facilities and appurtenances shall be free from any and all liens and encumbrances and free from any and all defects in the materials or construction thereof. The two-year warranty shall be either an irrevocable letter of credit from a recognized financial institution acceptable to the District or a warranty bond beginning on the date of acceptance of the water facilities by the District.

## 6. MATERIALS

6.1. The water system facilities to be installed pursuant to this Agreement shall become an extension of the distribution system of the District upon the District's acceptance of the improvements. All materials used must conform to District specifications for such materials pursuant to all applicable Legal Requirements.

## 7. NOTICES

7.1. All notices herein required shall be in writing, and delivered in person or sent by registered mail, postage prepaid.

7.2. Notices required shall be given to the **District** addressed as follows:

WEST VALLEY WATER DISTRICT  
Attn: General Manager

Post Office Box 920  
 Rialto, CA 92377  
*RE: NAME OF WATER IMPROVEMENT PLANS/PROJECT*

7.3. Notices required shall be given to **Developer** addressed as follows:

1836 Sierra Lakes Partners, LLC  
 Eric Silverman  
 606 South Olive Street, Ste. 2450  
 Los Angeles, CA 90014

7.4. Notices required shall be given to **Surety** addressed as follows:

SURETY NAME:  
 ATTN TO:  
 ADDRESS  
*RE: NAME OF WATER IMPROVEMENT PLANS/PROJECT*

7.5. Provided that any party or Surety may change such address by notice in writing to the other party, and thereafter, notices shall be addressed and transmitted to the new address.

7.6. The Developer or its contractor shall provide the District forty-eight (48) hours advance notice of request for inspection or testing.

7.7. The District is closed on the holidays listed in Exhibit "D".

## **8. NOTICE TO PROCEED TO CONSTRUCT WATER SYSTEM FACILITIES**

8.1. Upon acceptance of the insurance and aforementioned bonds and/or irrevocable letters of credit in the amounts provided herein and approval by the District (the District shall commence any review promptly upon submission and shall not unreasonably withhold, condition or delay any approval; and shall provide reasonable disapproval or approval with reasonable conditions, including in each case the reasons therefor, within fifteen (15) working days of submission) and upon payment of all applicable charges, this Agreement shall be signed by Developer and the District. The District shall return an original copy of the signed Agreement with a letter to Developer giving notice to proceed to construct the water system facilities.

## **9. INSPECTION**

9.1. It is understood that the sole purpose and intent of the District's inspection and testing is to validate that the materials, workmanship, and construction of the water facilities are in compliance with the District-approved final plans, the District's Rules and Regulations, the Standards for Domestic Water Facilities, the Standard Drawings, and all other applicable District requirements set forth or specifically referenced in this Agreement. Developer acknowledges and represents that it assumes full and sole responsibility for the safety and management of the construction of the project; provided, however, that in no event will Developer be responsible or liable for wrongful acts or omissions, negligence or willful misconduct of the District, including

without limitation the wrongful acts or omissions, negligence or willful misconduct of the District's officers, directors, supervisors, agents, representatives, employees, contractors, subcontractors (of all tiers), suppliers, engineers, inspectors, invitees, guests and visitors, nor shall Developer be responsible for any pre-existing conditions.

9.2. Developer shall at all times during performance of the work contemplated by this Agreement maintain proper facilities and provide safe access for inspection by the District to all parts of the work and to the shops wherein the work is in preparation. Additionally, in connection with the performance of this Agreement, the District shall have the authority to enter the work site at any time during the performance of the work contemplated by this Agreement for the purpose of identifying the existence of conditions, either actual or threatened, that may present a danger of hazard to any and all employees. Developer agrees that the District, in its authority and discretion, may order the immediate abatement of any and all conditions that may be reasonably determined to present an actual or threatened danger or hazard to any and all employees at the work site. Furthermore, Developer acknowledges the provisions of California *Labor Code* Section 6400 et seq., which requires that employers shall furnish employment and a place of employment that is safe and healthful for all employees working therein. In the event the District identifies the existence of any condition that is reasonably determined to present an actual or threatened danger or hazard to any or all employees at the work site, the District is hereby authorized to order an immediate abatement of that condition.

9.3. All work and materials shall be subject to inspection, testing, and acceptance by the District. In the event Developer arranges to have materials fabricated for the project, Developer may be required to arrange for the District to inspect that material during fabrication.

9.4. All material fabrications shall be preapproved by the District and must conform to District standards and specifications; the District shall commence review for preapproval promptly upon submission and shall not unreasonably withhold, condition or delay preapproval; and shall provide approval or disapproval, including the reasons therefor, within fifteen (15) working days of submission.

9.5. The District's inspectors shall have reasonably full and unlimited access to perform continuous inspection and have the authority to stop work at any time, by written notice, without any liability whatsoever to the District, if, in the inspectors' reasonably judgment, the work called for by this Agreement, or the District approved plans, or the specifications is not being installed or performed in a reasonably satisfactory and workmanlike manner substantially according to District's standards and specifications and/or in the event the materials do not materially comply with the District's standards and specifications.

9.6. Final acceptance of all material to be purchased or fabricated by Developer under this Agreement shall be made only with the prior approval of the District; the District shall commence review for approval promptly upon submission and shall not unreasonably withhold, condition or delay approval; and shall provide approval or disapproval, including the reasons therefor, within fifteen (15) working days of submission. Approval by the District, however, shall not operate to relieve the material supplier or Developer of any guarantees, warranties, or the duty of compliance with any of the requirements of the approved plans and specifications or of this Agreement. All

construction pursuant to this Agreement shall be inspected pursuant for conformity with District requirements. Developer shall pay actual costs for inspections.

## **10. TESTING AND DISINFECTION**

10.1. All water system facilities and components constructed pursuant to this Agreement shall adhere to all requirements for testing, disinfection, and flushing pursuant to District standards and Legal Requirements.

## **11. RELOCATIONS, RECONSTRUCTIONS, AND DAMAGES**

11.1. Developer accepts the responsibility for and the costs occasioned by any reconstruction, relocation, damages to, or changes of water services or facilities caused or contributed to directly or indirectly by any subsequent changes in the location of any of said facilities or water meters or water services at the request of Developer.

## **12. AS-CONSTRUCTED DOCUMENTATION**

12.1. In order for the District to accept the facilities, Developer shall provide all required documentation as specified in the Standards for Domestic Water Facilities, including As-Built drawings.

## **13. INDEMNIFICATION**

13.1. Developer hereby agrees to and shall protect, defend, indemnify and hold the District and its board members, officers, agents, employees, and engineers free and harmless from any and all liability, losses, damages, claims, liens, demands and cause of action of every kind and character, including, but not limited to, the amounts of judgments, penalties, interests, court costs, attorney's/legal fees, and all other expenses incurred by the District arising in favor of any party, including claims, liens, debts, demands for lost wages or compensation, personal injuries, death or damages to property (including property of the District) and without limitation by enumeration, all other claims or demands of every character occurring or in any way incident to, in connection with or arising directly or indirectly out of the obligations herein undertaken or out of the operations conducted by Developer save and except claims or litigation arising through the negligence or willful misconduct of the District or the District's agents and employees, including without limitation any delay and/or failure of the District in providing and/or performing normal, customary, usual and/or otherwise planned maintenance and repair, or other pre-existing conditions with the area in which the proposed work is to be performed. Developer shall investigate, handle, respond to, provide defense for and defend any such claims, demands, or suits at the sole expense of Developer even if the claim or claims alleged are groundless, false or fraudulent. Subject to and as limited by the terms and provisions of this Section 13.1 as well as Sections 13.2 and 13.3 below, Developer agrees to, and shall defend the District and its members, directors, officers, agents, employees, and engineers from any suits or actions at law or in equity

for damages caused, or alleged to have been caused, by reason of any of the aforesaid operations, provided as follows:

a. That the District does not and shall not waive any rights against Developer which it may have by reason of the aforesaid hold harmless agreement, because of the acceptance by the District, or the deposit with District by Developer, or any of the insurance policies described in this Agreement.

b. That the aforesaid hold harmless agreement by Developer shall apply to all damages and claims for damages of every kind suffered, or alleged to have been suffered, by reason of any or the aforesaid operations referred to in this subsection, regardless of whether or not District has prepared, supplied water system installation, or regardless of whether or not such insurance policies shall have been determined to be applicable to any such damages or claims for damages.

This provision is not intended to create any cause of action in favor of any third party against Developer or the District or to enlarge in any way Developer's liability but is intended solely to provide for indemnification of the District from liability for damage or injuries to third persons or property arising from Developer's performance hereunder.

13.2. Neither Developer nor any of Developer's agents, contractors or subcontractors are, or shall be, considered to be agents of the District in connection with the performance of Developer's obligations under this Agreement.

13.3. Consistent with and notwithstanding the foregoing, Developer shall not be responsible or liable for any claim, demand, loss, liability, damage, cost, expense, etc., including attorneys' or other consultants' fees, to the extent caused or contributed to by the acts or omissions of the District (including without limitation District's officers, directors, supervisors, agents, representatives, employees, contractors, subcontractors (of all tiers), suppliers, engineers, inspectors, invitees, guests and visitors), including its (and/or their) negligence or willful misconduct or the delay or failure to perform normal, customary, usual and/or otherwise planned maintenance or repairs. Additionally, Developer's obligations, liabilities and duties (as well as the District's rights and remedies) under and/or pursuant to Section 13.1 shall only apply with respect to any claim, demand, loss, liability, damage, cost, expense, etc., including attorneys' or other consultants' fees, which was made prior to the expiration of the two (2) year period immediately following the District's acceptance of the project at completion and with respect to which the District has provided written notice to Developer within fifteen (15) working days first learning of the claim, demand, loss, liability, damage, cost, expense, etc., including attorneys' or other consultants' fees.

## **14. REPAIR OR RECONSTRUCTION OF DEFECTIVE WORK**

14.1. If, within a period of two years after acceptance of the work performed under this Agreement, any structure or part of any structure furnished and/or installed or constructed, or caused to be installed or constructed by Developer, or any of the work done under this Agreement, fails to materially fulfill any requirement of this Agreement or the specifications referred to herein, Developer shall, subject to and as limited by the terms of this Section 14.1 and Section

14.2 below but otherwise without delay and without any cost to District, repair or replace or reconstruct any defective or otherwise unsatisfactory part or parts of the work structure. Should Developer fail to act promptly or in accordance with this requirement, or should the exigencies of the situation as determined by the District in the exercise of its sole discretion require repair, replacement or reconstruction before Developer can be notified, District may, at its option, make the necessary repairs or replacements or perform the necessary work, and Developer shall pay to the District the reasonable cost of such repairs.

14.2 Developer's obligations, liabilities and duties (as well as the District's rights and remedies) under and/or pursuant to Section 14.1 shall only apply with respect to any defective or otherwise unsatisfactory part or parts of the work structure, which is discovered prior to the expiration of the two (2) year period immediately following the District's acceptance of the project at completion and with respect to which the District has provided written notice to Developer within fifteen (15) working days first learning of the defective or otherwise unsatisfactory part or parts of the work structure.

14.3 Except as expressly and specifically provided in this Agreement, Developer's responsibility for the work and Developer's water system under and/or pursuant to this Agreement, as accepted by the District, shall expire and be of no further force or effect commencing upon, from and after the date two (2) years following the District's acceptance of such work and water system (see Section 16.1 below).

## **15. COSTS AND FEES**

15.1. Developer shall pay actual costs for inspection and plan check. All costs and fees required, as outlined in the cost letter, shall be paid in full within thirty (30) days of request by District and before construction can take place.

15.2. Any additional costs and fees shall be paid in full prior to conveyance and acceptance of the water system.

## **16. CONVEYANCE AND ACCEPTANCE OF WATER SYSTEM**

16.1. Upon completion of the Developer's water system in accordance with the approved water plans and submission of the required documentation, the District shall promptly accept the Developer's work and the water system and Developer shall convey the water system to the District.

16.2. The Developer shall be responsible for insuring the pre-approved contractor furnish an irrevocable letter of credit to the District or a warranty bond (One Hundred (100%) of Developer's estimate) for a period of two (2) years as stated in Sections 5.3 of this Agreement, as-built drawings with contractor redlines and AutoCAD files, materials list with quantities, labor, equipment, and materials, water system cost breakouts, compaction test report signed and sealed by a California Registered Engineer, notice of completion filed with San Bernardino County Recorder, fire flow tests of all hydrants, all required easements for water facilities and unconditional financial release from subcontractors and material providers. Upon compliance with all the terms and conditions of this Agreement, the District shall prepare the conveyance



agreement accepting the water facilities and forward same to the address provided herein. Title to the ownership of said facilities and appurtenances shall thereby be conveyed to the District. The District shall thereafter operate and maintain said facilities so as to furnish water service to the development (Exhibit "A") in accordance with the District's ordinances, policies and Rules and Regulations as well as the District's usual customs and practices, but, in any event, in not less than good condition and repair, subject however to damage and destruction not caused or contributed to by the District, but to be repaired timely in accordance with the foregoing.

## **17. PERMANENT WATER SERVICE**

17.1. In no event shall permanent water services be provided to Developer's installed system until all applicable charges and fees have been paid by Developer and all facilities have been conveyed, free of all encumbrances, to the District, including any easements which may be required. Such conveyance shall occur in a timely manner in accordance with the terms of this Agreement.

## **18. BREACH OR DEFAULT OF AGREEMENT**

18.1. If Developer refuses or fails to obtain prosecution of the work, or any severable part thereof, with such diligence as will insure its completion within the time specified, or any extension thereof, or fails to obtain completion of said work within such time, or if Developer should be adjudged as bankrupt, or Developer should make a general assignment for the benefit of Developer's creditors, or if a receiver should be appointed in the event of Developer's insolvency, or if Developer, or any of Developer's contractors, subcontractors, agents or employees, should violate any of the provisions of this Agreement, the District's General Manager or the General Manager's designee may serve written notice upon Developer and Developer's surety of breach of this Agreement, or of any portion thereof, and default of Developer.

18.2. In the event of any such notice, Developer's surety shall have the duty to take over and complete the work and the improvement herein specified; provided, however, that if the surety, within five (5) days after the serving upon of such notice of breach, does not give the District written notice of its intention to take over the performance of the contract, and does not commence performance thereof within five (5) days after notice to the District of such election, District may take over the work and prosecute the same to completion, by contract or by any other method District may deem advisable, for the account and at the expense of Developer, and Developer's surety shall be liable to the District for any excess cost or damages occasioned District thereby; and, in such event, District, without liability for so doing, may take possession of, and utilize in completing the work, such materials, appliances, plant and other property belonging to Developer as may be on the site of the work and necessary therefore.

## **19. SUCCESSORS BOUND**

19.1. This Agreement shall be binding upon and inure to the benefit of each of the parties and their respective legal representatives, successors, heirs, and assigns.

**20. ENFORCEMENT OF PROVISIONS**

20.1. The District's failure to enforce any provisions of this Agreement or the waiver thereof in any instance shall not be construed as a general waiver or relinquishment on its part of any such provision, but the same shall nevertheless be and remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto execute this Agreement.

**WEST VALLEY WATER DISTRICT**

By: Shamindra Manbahal, Acting General Manager Date: \_\_\_\_\_

**1836 SIERRA LAKES PARTNERS, LLC**

By: Eric Silverman Date: \_\_\_\_\_  
Managing Director



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** CONSIDER NOTICE OF COMPLETION RECORDATION FOR ZONE 7  
PRESSURE REGULATION VALVE AND MAIN LINE IMPROVEMENTS  
AT LYTLE CREEK RD

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**BACKGROUND:**

In anticipation of future development within Pressure Zone 7, staff has identified the need for a pressure regulation valve at Lytle Creek Rd, west of Citrus Ave and north of the interstate 15-Freeway, to service the North Fontana area. The proposed project identified as the Zone 7 Pressure Regulation Valve and Main Line Improvements at Lytle Creek Rd (“Z7-PRV”) has been designed to assist in maintaining a reliable system pressure within the distribution system and better serve the rate payers of Zone 7. A request for bids to construct the Z7-PRV was issued and the District received (4) bids on August 21, 2020. At the September 17, 2020 Board Meeting, the Board awarded a contract to El-Co Contractors, Inc for the installation of the Z7-PRV.

**DISCUSSION:**

Attached as **Exhibit A** is a copy of the Notice of Completion for your reference.

**FISCAL IMPACT:**

No fiscal impact.

**STAFF RECOMMENDATION:**

Staff recommends that this item be submitted for consideration & approval by the full Board at a future Board of Directors meeting. It is recommended that the Board of Directors accept the work as complete and authorize staff to file the Notice of Completion for the project.

DG:mm

**ATTACHMENT(S):**

1. Exhibit A – Notice of Completion for Zone 7 Pressure Regulation Valve and Main Line Improvements at Lytle Creek Rd

**MEETING HISTORY:**

01/13/21      Engineering, Operations and Planning Committee      REFERRED TO BOARD

# EXHIBIT A

RECORDING REQUESTED BY

West Valley Water District

WHEN RECORDED MAIL TO:

West Valley Water District
855 W. Baseline
Rialto, CA 92377-0920

NO RECORDING FEE PER GOVERNMENT
CODE 27363

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

- 1. The undersigned is OWNER or agent of the OWNER of the interest or estate stated below in the property hereinafter described.
2. The FULL NAME of the OWNER is West Valley Water District
3. The FULL ADDRESS of the OWNER is 855 W. Baseline, Rialto, CA 92377
4. The NATURE OF THE INTEREST or ESTATE of the undersigned is: In fee.
5. The FULL NAMES and FULL ADDRESSES of ALL PERSONS, if any, WHO HOLD SUCH INTEREST or ESTATE with the undersigned as JOINT TENANTS or as TENANTS IN COMMON are:
6. The full names and full addresses of the predecessors in interest of the undersigned if the property was transferred subsequent to the commencement of the work of improvement herein referred to:
7. A work of improvement on the property hereinafter described was COMPLETED January 22, 2020
8. The work of improvement completed is described as follows: Zone 7 Pressure Regulation Valve and Main Line Improvements at Lytle Creek Road. (W19006)
9. The NAME OF THE ORIGINAL CONTRACTOR, if any, for such work of improvement is El-Co Contractors, Inc
10. The street address of said property is Lytle Creek Road and Citrus Avenue
11. The property on which said work of improvement was completed is in the City of Fontana, State of California, and is described as follows:

Date: Signature of owner or agent of owner West Valley Water District

Verification for INDIVIDUAL owner: I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the owner of the aforesaid interest or estate in the property described in the above notice; that I have read said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

Date and Place (Signature of owner named in paragraph 2)

Verification for NON-INDIVIDUAL owner: I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the Manager of the aforesaid interest or estate in the property described in the above notice; that I have read the said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

Date and Place (Signature of person signing on behalf of owner)



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** CONSIDER PURCHASING SOLAR POWERED TANK MIXING DEVICES FOR ZONE 8 RESERVOIRS 1 AND 2

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**BACKGROUND:**

The Zone 8 pressure zone (Reservoirs 8-1 and 8-2) has very low demand due to the very low number of service connections. Zone 8 also experiences seasonal temperature changes due to the sizes of the reservoirs (250,000 gallons and 100,000 gallons) as well as low demand. These characteristics lead to a propensity for stratification and difficulties maintaining consistent water quality and chlorine residuals. The proposed mixing devices will gently circulate the water in both Zone 8 reservoirs and make the water quality more consistent from season to season.

**DISCUSSION:**

This project was complicated by the Zone 8 Reservoir property not having power. The device selected for this project is very efficient due to its size and unique design, and can be powered 24 hours a day with a compact solar power/power storage device which is included and will fit neatly on top of each reservoir. Alternative devices would require a large solar array and battery storage bank to be solar powered. Other alternatives for the solar are having an Edison service installed at the site, or running conductors through conduit from the 8-2 Booster Station.

The selected device is more than suitable for the size of the reservoirs indicated in this project, and are the most cost effective way to achieve the goals of this project. The device selected for this project can be installed by District Staff, and without having to drain the reservoirs, perform a confined space entry, and perform a disinfection and sampling of the reservoirs before returning them to service. Below is a summary of the product information:

<b>IXOM</b>		
Quantity	Description	Cost
2	Solar powered floating reservoir circulation blending devices to be installed by District staff	\$39,450.00
	Equipment taxes & freight	\$6,957.00
	<b>Total Cost</b>	<b>\$46,407.00</b>

**FISCAL IMPACT:**

This item is included in the Fiscal Year 2020/21 Capital Budget and will be funded from project number W20009 titled "Interior Mixing/Blending Units to install in Reservoirs 8-1 and 8-2 to maintain water quality" with a budget of \$60,000.00.

**STAFF RECOMMENDATION:**

Staff recommends that this item be submitted for consideration & approval by the full Board.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SH:js

**ATTACHMENT(S):**

1. Exhibit A - Quote from Medora (Parent Company of Ixom)
2. Exhibit B - Sole Authorized Manufacturer and Direct Distributor Letter
3. Exhibit C - Sole Source Justification
4. Exhibit D - Technical Data Sheet

**MEETING HISTORY:**

01/13/21      Engineering, Operations and Planning Committee      REFERRED TO BOARD



# EXHIBIT A



Main Office & Service Center  
 1-866-437-8076 | medoraco.com  
 3225 Highway 22, Dickinson, ND 58601

## Purchase Quotation: Potable Water Circulation Equipment for the West Valley Water District

Date: September 18, 2019

Project #: 11857-B

To: Joe Schaack  
 West Valley Water District  
 855 W. Base Line Road, Rialto, CA 92376  
 jschaack@wvwd.org • 909-936-4584

From: Harvey Hibel, Medora Corporation West U.S. Manager, Offices in: AZ, CO, OR  
 harvey.hibel@medoraco.com • 303-887-5323

Kayla O'Donnell, Medora Corporation Engineered Sales Dept., Dickinson, ND  
 kayla.odonnell@medoraco.com • 866-437-8076

### 1. Location Information

Tank Volumes: One (1) 350,000 & One (1) 100,000

Max Water Level (ft.): 17'

#### 1. Customer Objectives

The objective is to provide thorough mixing of the tank to reduce water age, stagnation, stratification, and short circuiting. Thorough mixing not only improves water quality, it also allows for representative sampling of the tank water, and disinfectant boosting if ever needed.

### 2. Medora Co. Recommendation/System Design for this Project

To meet the above objectives for the West Valley Water District, we recommend the placement of two (2) SB500Pw v20, one (1) mixer per tank. The minimum hatch size for this placement is 18" diameter with unobstructed clearance.

**Performance Guarantee:** These mixers will completely mix the subject tank. In continuous operation, (1) at least once per 24 hours all water temperatures within the tank shall converge to within 0.8 degrees C, and (2) at least once per 72 hours all chlorine concentrations within the tank shall converge to within 0.18 mg/l.

#### 4. Equipment Cost - SB Series Solar Mixers

Quantity	Equipment Description	Cost Each	Equipment Total
2	SB500PWc v20 Solar-Powered Mixer with standard 40' fluid intake hose, fluid intake injection assembly, brushless motor, battery power system, digital control system with six SCADA outputs, and one (1) 80-watt solar panel mounted on a 316SS pedestal low profile stand:	\$19,725	\$39,450
Equipment Subtotal:			\$39,450
Applicable Taxes (Estimated at 7.750%, please confirm rate when placing an order):			\$3,057

#### Choose Only One (1) of the Following:

		Project Total
Option #1: FOB Destination, cost for Freight Prepay & Add:	\$3,900	\$46,407
Option #2: FOB Destination, cost for Freight Prepay & Add with a Factory Advisor (1 Day Onsite):	\$8,400	\$50,907
Factory Advisor: This is a Factory Supervisor to provide voice support only to the customer/ contractor crew placing the equipment. The Factory Advisor will not assemble the equipment, climb the tank, enter the tank, etc.		
Option #3: Discounted Factory Delivery, Placement and Startup:	\$22,743	\$65,250

#### Options for SB Series Solar Mixers

SCADA Outputs	All SB v20 models come standard with a SCADA brain-board with six outputs. <i>(For on-site communication options please request accessories list.)</i>	
LED RPM Indicator	<i>Recommended when SCADA is not available.</i> An electronic pulsing monitor is added to the digital controller and a flashing green LED beacon is located outside of the tank. The LED indicates the SolarBee impeller rotational speed, and the beacon can be directionally targeted for ground level viewing.	\$975 per mixer.

#### Options for all Mixers

STII-8400 Submersible Electric Potable Water Tank Heater:	<i>Typically used in cold climates when the tank has less than 10% turnover.</i> 316 SS, includes a control panel, float switch, 50' of electrical cable and chain. Fits through 12" or larger roof opening. Nominal 240VAC/1PH.	\$7,300 + \$450 Freight
Portable Disinfectant Boost System	<i>Consider when occasional on-site boosting is desired.</i> Portable Disinfectant Boost System (designed to be installed in the back of a pickup), safe, durable chemical transfer system to boost disinfectant in potable water reservoirs. Boosting rate up to 4 gpm, one system can treat multiple tanks, approximate dimensions: 20" W x 52" L x 20" H. Air compressor (4 cfm @ 60 psi) is required to operate the air-powered diaphragm pump; air compressor not included. Brochure available upon request.	\$9,070 + \$450 Freight
ResidualHQ Disinfectant Control System	Designed for continuous monitoring and management of disinfectant residual levels. Limited maintenance, simple single-point calibration. <u>Water Quality Monitoring</u> includes continuous monitoring and logging of Total and Free Chlorine residual concentrations utilizing two reagent-free, low-maintenance, amperometric membrane sensors. <u>Feed Capabilities</u> include feed rates for bulk disinfectant chemicals. Unit produces and delivers chlorine, ammonia, and chloramine containing solutions. Adjustable concentrations and ratios. Automated and manual feed operations. Redundant flow verification. Configurable volume and frequency limits. <u>SCADA includes</u> control system accessed via 7" color touch-screen and tactile buttons, or remotely through Modbus protocols (RTU or TCP/IP). Digital outputs available for additional status monitoring. Data logs for various historical actions and parameters. Details available at: <a href="https://www.medoraco.com/residualHQ">https://www.medoraco.com/residualHQ</a>	

THM Removal System	Effective and economical spray nozzle system that works in conjunction with a GridBee / SolarBee mixer to strip TTHM from potable water storage tanks and clearwells. Detail available at: <a href="https://www.medoraco.com/THM-VOC-reduction">https://www.medoraco.com/THM-VOC-reduction</a>
Beekeeper Service Program	The Beekeeper is a program that utilizes Factory Crews to service and maintain proprietary designed equipment. Details available at: <a href="https://www.medoraco.com/beekeeper">https://www.medoraco.com/beekeeper</a>

## 5. General Provisions

**A. Material Supplier only.** This quotation is to supply materials only. No contracting or construction work of any type is being offered or will be performed by Medora Corporation (Medora) at the jobsite or at any Medora location or factory.

1) To order the materials in this quotation, the purchaser should use the same type of purchase order as would be used to order other materials; for example, a desk or a forklift. Please do not attempt to order the equipment quoted here with a "contractor" or "subcontractor" agreement of any sort, because Medora is strictly a material supplier, not a contractor, and would have to reject that type of agreement.

2) The US Department of Labor clearly defines a Material Supplier, such as Medora, and its allowable activities. All activities by Medora factory personnel to transport, place and start up the Medora equipment are incidental to Medora being a Material Supplier, and Medora will not perform contracting or construction work of any type for any project. Also, no local, state, or federal laws regarding contractors or construction projects, or Davis Bacon or similar reporting requirements, are applicable to this quotation because Medora is not a contractor and does not perform any construction activities.

3) It is the responsibility of the purchaser of Medora's equipment to determine in advance whether there are any contracting or construction activities required in order for Medora's equipment to be made operational. Usually there aren't any such activities; but if there are, it is the purchaser's sole responsibility, at its sole cost, to perform all of those activities in advance of Medora's equipment arriving at the jobsite.

**B. Assumptions:** This quotation may be based on worksheets, calculations or other information that has been provided by the City. The City should bring to Medora's attention any discrepancies, errors in data, or false assumption that Medora may have made while preparing this quotation.

**C. Expiration:** This quotation expires in 90 days, or on the date of any new quotation for this project, whichever is sooner.

**D. Delivery Time:** Delivery time varies, for Equipment Only it is usually within 2-3 weeks from order date and for Factory Placement it is usually within 6-8 weeks from order date.

**E. Payment Terms:** For a federal, state, or local government purchaser with a good credit rating, full payment is due in US dollars 30 days after invoice date, which is generally the date when the goods leave the Medora factory. For a non-government purchaser, full payment must be made by credit card or cashier's check before the goods leave the Medora factory though, in some cases, based on availability of a payment bonding, 30 day credit terms may be extended upon special request by the purchaser. If there are any issues with these payment terms, please do not rely on this quotation until the issues have been resolved with Medora.

**F. Add for Taxes and Any Governmental Fees:** Except as indicated above, no taxes, tariffs or other governmental fees are included in the quote shown above, nor are there any costs added for special insurance coverage the customer may require. It is the customer's responsibility to pay all local, state, and federal taxes, including, sales and use taxes, business privilege taxes, and fees of all types relating to this sale, whether they are imposed on either Medora or the customer, or whether these taxes and fees are learned about after the customer orders the equipment. The customer's purchase order should indicate any taxes or fees due on equipment and/or services, and whether the customer will pay them directly to the governing body or include the tax payment with the purchase for Medora to submit them to the governing body.

**G. Add for Special Insurance Requirements:** Medora Corporation maintains adequate liability and workman's compensation insurance to generally comply with its requirements for doing business in all fifty U.S. states, and will provide at no charge certificates of insurance when requested. However, if additional insurance or endorsements beyond the company's standard policy are required by the customer, then the costs of those additional provisions and/or endorsements will be invoiced to the customer after the costs become known.

**H. Add for Special Training, Safety, Signage, or Other Requirements:** Medora has a very strong safety training program for its employees. If any special training classes for Medora personnel are required by the customer, please notify Medora well in advance. The cost of this training will be added to this quotation or invoiced to the customer separately. The same applies to any other special requirements the customer may have, including providing of project signage or any other requirement.

**I. Safe and Accessible Tank Condition Required.** This quotation is based on the best information made available to us by the above date. If this equipment is ordered, Medora's engineering team will need detail information and photographs to plan the equipment placement. If the detail information changes the scope significantly, Medora reserves the right to withdraw or alter this quotation, even if the equipment has already been ordered. To avoid surprises, the City should supply detailed tank information and photos as soon as possible. To ensure the safety of Medora's crews, it is the City's responsibility to make sure that all antennas (radio, cell phone, other) located at or near the tank site are inactivated during the placement of this equipment.

**J. Customer to Follow Medora's Maintenance and Safety Guidelines:** The customer agrees to follow proper maintenance, operating, and safety instructions regarding the equipment as contained in the safety manual that accompanies the equipment or is sent to the customer's address.

**K. Regulatory Compliance.** The customer must comply with all applicable Federal and State governmental regulations. It is the customer's sole responsibility to inquire about governmental regulations and ensure that GridBee and SolarBee equipment is deployed and maintained so as to remain in compliance with these regulations and guidelines, and to hold Medora harmless from any liability caused by non-compliance with these regulations and guidelines.

**L. Warranty.** Medora Corporation has the best parts and labor warranties that we are aware of in the industry. The details of the Warranty which applies to this project are either attached to this document or are available at: <https://www.medoraco.com/resources/warranty-information>.

**6. To Accept This Quotation**

To order the equipment, please issue a purchase order to Medora Corporation, 3225 Hwy. 22, Dickinson, ND 58601. The purchase order can be mailed to the address above, faxed to 866-662-5052, or emailed to the home office at [orderprocessing@medoraco.com](mailto:orderprocessing@medoraco.com).

This Medora Corp. quotation should be attached to the purchase order, and the purchase order should refer to the Medora Corp. quotation by date, and should accept the quotation in its entirety. Acceptable language on the purchase order would be " Quantity: 1.

Description: "Equipment per the attached quotation from Medora Corp dated \_\_\_\_\_, including all terms shown on that quotation. " If there is any language missing, or extra language in the purchase order such as a referral to specifications, then Medora Corp. will not be able to accept the purchase order.

If a purchase orders is not utilized, please sign and date below, provide billing information, and fax to 866-662-5052 or email to [orderprocessing@medoraco.com](mailto:orderprocessing@medoraco.com).

Signing below acknowledges acceptance of this quotation. Please indicate which of the following options have been chosen.

Proposal Date: September 18, 2019

Project #: 11857-B

- Solar Mixer Purchase - Option #1: Shipping Cost Prepaid & Add
- Solar Mixer Purchase - Option #2: Shipping Cost Prepaid & Add with Factory Advisor
- Solar Mixer Purchase Option #3: Factory Delivery and Placement and Startup
- Additional Equipment Options Added: \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

# EXHIBIT B



Ixom  
3225 Highway 22, Dickinson, ND 58601  
1-888-437-4878 • www.medoraco.com

December 14, 2020

Joe Schaack  
West Valley Water District  
855 W Baseline Rd,  
Rialto, CA 92376

Dear Joe,

This letter is to certify that the SolarBee Model SB500PWc v20 high-flow, water circulation equipment, which West Valley Water District is considering purchasing, is available only through Ixom Watercare Inc of Dickinson, North Dakota.

Ixom Watercare Inc. is the exclusive manufacturer of this equipment, which encompasses 13 or more patents with 50+ patent claims, plus some additional patents pending and the sole licensee of this technology. A list of granted patents are available at:  
<http://www.medoraco.com/patents>.

In addition, the machine comes with a two year machine warranty that covers parts and labor. Optional factory delivery, placement and start up crews trained for at heights, over water, OSHA 10, and confined spaces, are available to deploy.

The purchase price presented for this equipment is the same price charged to all U.S. agencies and other organizations, after allowing for small differences in delivery and placement charges based on quantity and mileage differences between projects.

Sincerely,

Cliff Tormaschy  
Operations, Marketing and Strategy Manager

# EXHIBIT C



**WEST VALLEY WATER DISTRICT SINGLE/SOLE SOURCE JUSTIFICATION**

**SECTION I- INSTRUCTION FOR COMPLETING THIS FORM**

1. Formal justification is required for sole source procurements when competitive bid guidelines require pricing from competing firms.
2. A written justification will be prepared by the department and approved by the department head or designee.
3. Prior to execution of a contract, the District Purchasing Supervisor or designee shall approve ALL sole source requests for commodities that exceed \$500 and services exceeding \$500 or a two (2) year consecutive term, regardless of the contract amount.
4. If vendor is a retired, former District, General Manager shall approve the sole source request, **regardless of the sole source amount.**
5. Board approval is required for all sole source contracts for commodities that exceed \$25,000 and services exceeding \$25,000 or a two (2) year consecutive term, regardless of the contract amount.
6. The Purchasing Supervisor shall retain a copy of the justification as part of the contract file.
7. Valid sole source requests contain strong technological and/or programmatic justifications.
8. Sole source procurements may be approved based upon emergency situations in which there is not adequate time for competitive bidding.
9. Sole source requests for Grant contracts will be guided by the regulations of the funding source.
10. Each question in Section III of this form must be answered in detail and signed by the department head with concurrence of the Purchasing Supervisor.

**SECTION II- DEPARTMENT INFORMATION**

<b>Department:</b> Production Department	<b>Date:</b> 1/4/2021
<b>Vendor Name:</b> Ixom	<b>Bid Number:</b> 11857-B
<b>Is the above-named vendor a retired employee of the District?</b> No If "Yes", review and Approval is required from GM prior to Contract execution.	

<b>Amount:</b> \$46,407	<b>Contract Term (Dates):</b>	<b>Is Agreement Funded?</b>	<b>Propriety?</b> Yes	
<b>Type of Request:</b> Purchase equipment				
<b>Board Date:</b>	<b>Resolution Number:</b>	<b>If not scheduled go to the board explain why?</b>		

Does Contract include Non-Standard language? If yes, explain why.

<b>Was Contract Approved by legal counsel?</b>	<b>Requisition Number:</b>	<b>Supplier Name and Number:</b>
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Were any exceptions taken? If yes, explain why in detail.

**SECTION III-SOLE SOURCE JUSTIFICATION**

**1. Provide a description of the type of contract to be established.**

Commodity.

**2. Provide a detailed description of services/commodities to be provided by the vendor.**

The product information provided is for a solar powered mixing device to circulate water in a reservoir to prevent stratification and improve water quality. This device is unique in design and perfect for this project. This device can provide 24 hour mixing with a self-contained solar / battery storage unit that is included with the blending device.

**3. Please state why the recommended vendor is the only one capable of providing the required supplies and/or commodities. Provide all evidence of research that was completed, identifying all other sources that were evaluated. (Including, but not limited to companies, names, manufacturers, model numbers, internet search results, etc.) Include any back-up information or documentation which supports your recommendation.**

There is no power at the Zone 8 Reservoir Complex, so providing power to a mixing device would require one of 3 options, running power over a quarter of a mile through underground conduit, bringing in power from Edison (which would require the installation of several power poles), or building a large solar array with a suitably sized battery bank. All of these power options are very costly. The Proposed mixing device uses solar, however, the Solarbee device uses far less power than other suitable devices, and the solar unit (2 solar panels and battery backup) is included with the mixing device. I was unable to find any other unit efficient enough to run on solar without a large and expensive solar array.

The proposed device can be installed by District Staff and without having to drain each reservoir, another big advantage over other suitable devices.

**4. Please list any other sources that have been contacted and explain in detail why they cannot fulfill the District's requirements.**

There are no other devices available that can provide 24 hour mixing without building a large solar array, installing and Edison service, or running power through conduits from Pump Station 8-2, as explained above.

**5. How does recommended vendor's prices or fees compare to the general market? Attach quotes for comparable services or supplies, if available.**

The manufacturer is the only source for this device. A letter from the manufacturer is included.

**6. If recommended vendor could not provide the product or service, how would the District accomplish this particular task?**

The District would have to install one of the 3 power sources listed above, source and purchase a blending device, drain each of the reservoirs one at a time for installation of the devices, and perform a confined space entry into each of the reservoirs for installation.

Zone 8 is a very small pressure zone with both reservoirs in service, limiting Zone 8 to one reservoir creates a risk of an outage during an event such as a hit fire hydrant.

**7. If vendor is a retired, former employee, has the vendor previously been rehired as a working retiree or a contractor within the last three years?**

Vendor has no prior association with West Valley Water District.

**8. If the vendor is a retired, former employee, provide explanation/support for hiring the retired, former employee as a vendor instead of a working retiree.**

Vendor has no prior association with West Valley Water District.

**SECTION IV- AUTHOR/REQUESTOR**

My department's recommendation for sole source is based upon an objective review of the product/service required and appears to be in the best interest of the District. I know of no conflict or interest on my part or personal involvement in any way with this request. No gratuities favor or compromising action have taken place. Neither has my personal familiarity with particular brands, types of equipment, materials or firms have been a deciding influence on my request to sole source this purchase when there are other known suppliers to exist. I hereby certify that the above request and Justification is accurate and complete to the best of my knowledge and belief.

Signature:	Print Name:	Date:
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**SECTION V- GENERAL MANAGER APPROVAL** (Review and approval is required when vendor is a Retired, Former Employee.)

A good faith review of available sources for the request noted on this form has been completed and claim is found to be justified.

Signature	Name:	Date:
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**SECTION VI- PURCHAING SUPERVISOR**

A good faith review of available sources for the request noted on this form has been completed and claim is found to be justified.

Signature:	Name:	Date:
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**SECTION VII- DEPARTMENT HEAD APPROVAL**

A good faith review of available sources for the request noted on this form has been completed and claim is found to be justified.

Signature:	Name:	Date:
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# EXHIBIT D

## SB500PWc

**Technology Description-** Floating, solar powered, circulation equipment for potable water reservoirs. Day/night operation on solar only by utilizing a battery to store excess daytime power for nighttime operation.

**Materials of Construction -** T316 stainless steel constructions.

Foam-filled high-density polyethylene (HDPE) floats.

Thermoplastic rubber intake hose. HDPE Strainer.

The SB500PWc is NSF/ANSI Standard 61 Listed, includes NSF/ANSI 61, Annex G.

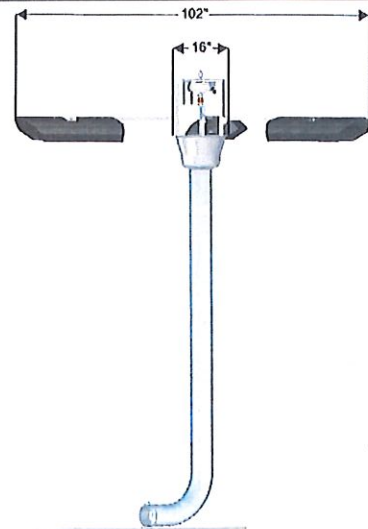


Figure 1: SB500PWc

**Minimum Access Opening / Machine Size / Weight -** Machine can be installed through 18 inch (46 cm) diameter opening. Assembled machine is 8 feet (2.5 meter) in diameter and weighs 85 pounds (40 kg). 16 inch (0.4 meter) headspace is required.

**Drive System -** High torque, direct drive (no gearbox), low voltage brushless D.C. motor.

**Minimum Operating Depth -** At depths below 2 feet (0.6 meters), the impeller will be out of the water and the machine will stop circulating water. No damage to machine if ran dry in shallow water.

**Flotation System -** Three floats in triangular pattern each with an adjustable float arm for proper vertical positioning, total float buoyancy of 300 pounds (140 kg).

**Power Supply/Control System -** Photovoltaic (PV) Solar Panel, Battery and Electronic Controller are mounted on rack outside.

**PV Solar Panels:** 80-watt photovoltaic solar panel. Battery storage for day/night operation.

**Electronic Controller:** Digital, solid-state controller, mounted in weather-tight (NEMA 4X) enclosure with internally fused disconnect. SCADA output through RS-232 Serial Communication (Modbus RTU), DB9 male connection point inside enclosure. Wireless options available, not included.

**Wiring:** Corrosion-resistant industrial cord with molded watertight connectors that are indexed to prevent improper wiring. Low voltage in reservoir, less than 36 VDC.

**Rotating Assembly -** Removable assembly with easy access to impeller and impeller shaft.

**Fluid Intake Assembly -** Intake hose banded to bottom of structural assembly.

**Intake Hose :** 20 to 100+ feet (6 to 30+ m) available in 6-inch (15.2 cm) diameter X 20 feet (6 m) sections.

**Torque Bar, Chemical Injection:** Torque bar placed at bottom end of hose, positions open end of hose at bottom floor of reservoir.

**Chlorine Boosting -** Chlorine boost hose, accessible at top of reservoir spans down and connects to intake for fast chlorine dispersion during in-reservoir boosting.

**Accessories Available -** (1) Portable Disinfectant Boost System, (2) LED RPM Indicator (3) Supplemental Power Kit, and (4) Wireless SCADA Kit.

**Shipping Size / Weight**

- **Crate -** 4 feet W X 6 feet L X 5 feet H (1.2 m x 1.8 m x 1.5 m) / 500 pounds (225 kg) *Exact weight and dimensions varies dependent on machine configuration.*

**Maintenance / Warranty -** Minimal maintenance. Limited 2-year parts and labor warranty.



IVIE McNEILL WYATT  
PURCELL & DIGGS

**Bill to: West Valley Water District  
855 West Base Line Road  
Rialto, California, 92376**

**Invoice No: 743864  
Dated: November 30, 2020  
File No: 8007-005  
File Name: Davis v WVWD**

**FOR PROFESSIONAL SERVICES**

Total Fees: \$10,755.00



**LCW** LIEBERT CASSIDY WHITMORE

A PROFESSIONAL LAW CORPORATION

6033 W. Century Boulevard  
 5th Floor  
 Los Angeles, CA 90045  
 310-981-2000  
 Fed. Tax I.D. #95-3658973

West Valley Water District  
 CONFIDENTIAL  
 Shamindra Manbahal  
 Interim General Manager  
 smanbahal@wvwd.org

**Client-Attorney Privilege**

Invoice 1511410  
 November 30, 2020

Client/Matter No.: WE126-00005  
 Re: Confidential Personnel Matter  
 cc: General Counsel

**For Professional Services Rendered Through 11/30/2020****Billing Summary**

<b>Total Fees</b>	<b>\$2,356.00</b>
<b>Total Charges</b>	<b><u>\$2,356.00</u></b>



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** APPROVAL OF METERS DEPARTMENT REPORTING CHANGE ON  
THE ORGANIZATIONAL CHART

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**BACKGROUND:**

The West Valley Water District's, ("District"), Meter Reading Department has the responsibility of collecting monthly reads for billing purposes. Several years ago, a project was started to implement an Automatic Meter Reading System, ("AMR"). AMR systems transmit the meter readings, (one-way communications), from each meter to handheld or truck mounted devices. This prevents the meter readers from having to open each meter box, visually inspect the reading, and then manually entering the reading into a handheld device. AMR systems make the process of reading meters more efficient, and they also reduce the risk of data entry errors.

The AMR project was recently completed. However, since the original undertaking of the AMR project, meter reading technology has advanced. Advanced Metering Infrastructure Systems, ("AMI"), enable two-way communication over a fixed network between the District and the metering endpoints. The meters in an AMI system are often referred to as smart meters, since they can use collected data based on programmed logic. With an AMI system, the whole distribution network can be continuously monitored by hourly interval reads. This increased data collection capability can be used to help detect leaks, and to provide a foundation for analyzing usage patterns, (important for water conservation and water use efficiency). It also has the potential to reduce the staff resources involved in collecting the reads; resources which can then be re-directed to meet other operational needs.

As the District prepares for the anticipated doubling of service connections due to development over the next couple of decades, AMI technology offers several time and resource-saving benefits that can contribute to the District's success.

**DISCUSSION:**

The General Services Department has the responsibility of leading the District's efforts to implement new technologies into everyday business and operational processes. General Services was instrumental in the recent implementation of Tyler Incode 10, which is the District's core financial and utility billing system. Staff has an intimate knowledge of all aspects of the meter reading and billing systems.

The executive management staff proposes changing the organizational chart and moving the Meter Reading Department from reporting directly to the Operations Manager to reporting directly to the Director of General Services.

**FISCAL IMPACT:**

No fiscal impact. No salary range or step adjustments are being proposed with this change to the organizational structure.

**STAFF RECOMMENDATION:**

Staff recommends that the Board approve the proposed change to the organizational chart.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:js



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** January 21, 2021  
**TO:** Board of Directors  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** CONSIDER AN AGREEMENT WITH ALLIANCE COMPANIES USA FOR AN IMMACULIGHT UV DISINFECTION SYSTEM

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**BACKGROUND:**

This item was discussed at the **12/08/2020 Safety and Technology Committee meeting**, the **12/09/2020 Finance Committee meeting**, and the **12/17/2020 Board of Directors Meeting**.

Since the onset of the COVID-19 Pandemic, the West Valley Water District's, ("District"), Board of Directors has taken a proactive approach towards protecting the health and safety of District employees and ratepayers. Included among the various steps taken to help prevent the spread of the virus are the closing of the Customer Service Foyer, the implementation of a telecommuting program, the implementation of social distancing measures, the procurement and distribution of personal protective equipment, (PPE), and the increase of cleaning & disinfection services.

Staff has been in contact with Alliance Companies USA, ("Alliance"), regarding the potential installation of UVC Bacterial Disinfection Technology, ("Immaculight"), and LED retrofits at District facilities. Based on a financial analysis of the LED retrofit costs vs energy cost savings, staff did not recommend proceeding. However, the Board expressed an interest in the UVC Bacterial Disinfection Technology, which offers a solution for continuous surface and air disinfection. It would complement the pandemic related safety measures that are currently in place and would support the District's commitment to providing a safe environment for staff and for returning customers, (when the time is appropriate to re-open the Customer Service Foyer).

The Board instructed staff to gather additional information regarding the costs associated with maintaining the system, and likelihood of reimbursement from the California Office of Emergency Services, ("Cal OES").

**DISCUSSION:**

Alliance submitted a proposal, **Attachment A**, for the installation of (46) 2'x4' Immaculight Clean Box Units and (24) 2'x2' Immaculight Clean Box Units for a total of \$334,850, including installation and taxes. The Immaculight Clean Box Units would be installed throughout the District's facilities as indicated in **Attachment B**. An overview of the maintenance requirements and costs is provided in the table below:

Component	Estimated Life Span	Required Maintenance		
		Cost Per Unit	Maintenance Cycle	Lifetime Costs
Fixture Body	25 Years	None	None	\$0
HEPA Filters	6 months	\$15 for a pair of filters	Years 2 through 25	\$25,200
TiO2 Filters	2 years	\$40	Every 2 years from year 3 forward	\$33,600
Internal Components	8-10 years, 5 year warranty	\$500 warranty pricing	Every 5 years from before the end of year 5 forward	\$140,000
				<b>\$198,800</b>

Because the maintenance cycles vary, the annual maintenance cost will not be the same each year. The table below provides a breakout of the expected costs by year:

Year	HEPA Filters	TiO2 Filters	Internal Components	Total
2	\$1,050	\$0	\$0	\$1,050
3	\$1,050	\$2,800	\$0	\$3,850
4	\$1,050	\$0	\$0	\$1,050
5	\$1,050	\$2,800	\$35,000	\$38,850
6	\$1,050	\$0	\$0	\$1,050
7	\$1,050	\$2,800	\$0	\$3,850
8	\$1,050	\$0	\$0	\$1,050
9	\$1,050	\$2,800	\$0	\$3,850
10	\$1,050	\$0	\$35,000	\$36,050
11	\$1,050	\$2,800	\$0	\$3,850
12	\$1,050	\$0	\$0	\$1,050
13	\$1,050	\$2,800	\$0	\$3,850
14	\$1,050	\$0	\$0	\$1,050
15	\$1,050	\$2,800	\$35,000	\$38,850
16	\$1,050	\$0	\$0	\$1,050
17	\$1,050	\$2,800	\$0	\$3,850
18	\$1,050	\$0	\$0	\$1,050
19	\$1,050	\$2,800	\$0	\$3,850
20	\$1,050	\$0	\$35,000	\$36,050
21	\$1,050	\$2,800	\$0	\$3,850
22	\$1,050	\$0	\$0	\$1,050
23	\$1,050	\$2,800	\$0	\$3,850
24	\$1,050	\$0	\$0	\$1,050
25	\$1,050	\$2,800	\$0	\$3,850
	<b>\$25,200</b>	<b>\$33,600</b>	<b>\$140,000</b>	<b>\$198,800</b>

The manufacturing lead time currently exceeds 6 weeks. Alliance has advised us that they have several P.O.'s in progress that they could potentially shift those units to the District, if necessary to expedite the installation.

Staff has reached out to Cal OES regarding the potential for reimbursement. However, at the time the staff report was prepared, there has been no response. If a response is received, staff will provide a verbal update at the 01/21/21 Board Meeting.

Alliance, (d.b.a. IAQ Distribution, Inc.), is the only licensed distributor in the Western Region of the United States for the Immaculight product line and therefore, this would be a sole source procurement.

**FISCAL IMPACT:**

This project was NOT contemplated in the CIP Budget for FY 2021. If the Board decides to proceed with the project, it would need to authorize funding.

**STAFF RECOMMENDATION:**

Provide direction to staff on regarding this project to install of Immaculight Clean Box units at District facilities.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:js

**ATTACHMENT(S):**

1. Attachment A - Alliance Product Overview and Pricing
2. Attachment B - Alliance Lighting Audit

# Attachment – A

## Alliance Product Overview and Pricing

# UVC Bacterial Disinfection Technology

## Product Overview

Alliance Companies USA is a San Diego based energy services firm, that contracts with public agencies throughout the state, within the municipal and educational sectors. Through offering a design-build / turnkey approach, Alliance strives to create successful and effective energy projects, becoming a long-term energy partner with all of our customers. Through the effects of this pandemic, our firm has incorporated a sanitation division focusing on delivering COVID-19 disinfection technology to **Cities, Counties & School Districts** throughout the state. Through our partnership with Illumipure, our firm is now the manufacturer representative for the UVC Disinfection Clean Box for California. This technology allows the **West Valley Water District** to provide continuous disinfection while occupants are in the room, delivering the highest level of sanitation available on the market today. Following conversations with **District staff**, please see below for product specifications and information:



*\*Clean Box Unit with Light*



*\*Clean Box Unit*

- ☑ 3<sup>rd</sup> party tested by Soul Semi Conductor to kill COVID-19 in 13 seconds.
- ☑ Registered with the EPA & certified with the FDA as a medical device
- ☑ Provides continuous disinfection while occupants are in the room
- ☑ Connects to existing electrical infrastructure for installation
- ☑ Long term solution with little to no maintenance or servicing (Set it and forget it dynamic)
- ☑ Serves as the highest level of disinfection technology available on the market today
- ☑ Includes HEPA filters, providing increased indoor air quality
- ☑ HEPA filter change outs required 1-2 times per year

12520 High Bluff Drive Suite 345 | San Diego, CA 92130 | 858.333.4775 | 858.356.9651 fax

[www.absenergy.com](http://www.absenergy.com) | Contractor's License # 1008135



## Facility Unit Quantity & Price Breakout

Facility	2 x 4 Clean Box Units	2 x 2 Clean Box Units	Total Cost
<b>Main Building</b>	40	24	<b>\$305,120</b>
<b>FBR Treatment Lab</b>	2	0	<b>\$9,910</b>
<b>Maintenance Shop</b>	3	0	<b>\$14,865</b>
<b>Roemer Treatment Plant</b>	1	0	<b>\$4,955</b>
<b>Totals</b>	<b>46</b>	<b>24</b>	<b>\$334,850</b>

**\*Covid disinfection products are reimbursable by FEMA.**

**\*\*50% deposit due upon order & balance due upon delivery**

# Attachment – B

## Alliance Lighting Audit



## Immaculight Lighting Field Form: West Valley Water

Date: 11-16-2020 Audit by Jerry Gallego

Area Description	WIDTH	LENGTH	HEIGHT	CUBIC FEET	EXISTING FIXTURE COUNT	IMMACULIGHT FIXTURE COUNT	TYPE IMMACULIGHT	ACH	CEILING TYPE	Notes (EXISTING INFO & OTHER RELATED INFORMATION)
Warehouse				0	12		N/A	N/A	Hard Lid	8' - 2L Fixtures
Storage Room	15	15	8	1800	6		N/A	N/A	Hard Lid	Already LED
Office 1	10	10	8	800	2	1	2 x 2	7.5	Hard Lid	Already LED
Office 2	10	10	8	800	2	1	2 x 2	7.5	T-Bar	Already LED
Operations Managers Office	9	10	8	720	2	1	2 x 2	8.333	T-Bar	2x4 Recessed Troffer
Executive Assistant Office	9	10	8	720	2	1	2 x 2	8.333	T-Bar	2x4 Recessed Troffer
Hallway 1	5	80	8	3200	4	2	2 X 4	7.5	T-Bar	2x4 Recessed Troffer
Work Quality Office	9	9	9	729	2	1	2 x 2	8.23	T-Bar	2x4 Recessed Troffer
Restroom 1	4	5	8	160	1		N/A	N/A	Hard Lid	1x4 surface Wrap
Restroom 2	4	5	8	160	1		N/A	N/A	Hard Lid	1x4 surface Wrap
Water Quality/Field Operations	22	18	9	3564	6	2	2 X 4	6.734	T-Bar	2x4 Recessed Troffer
Conference Room 1	10	25	9	2250	3	1	2 X 4	5.333	T-Bar	2x4 Recessed Troffer
Engineering	20	20	9	3600	6	1	2 X 4	3.333	T-Bar	2x4 Recessed Troffer
Engineering Managers Office	13	18	9	2106	4	1	2 x 4	5.698	T-Bar	2x4 Recessed Troffer
Engineering Development	12	8	9	864	2	1	2 x 2	6.944	T-Bar	2x4 Recessed Troffer
Lobby/Reception	12	16	9	1728	2	2	2 x 2	6.944	T-Bar	2x4 Recessed Troffer
Production Supervisor	10	10	9	900	2	1	2 x 2	6.657	T-Bar	2x4 Recessed Troffer
Associate Engineer	10	10	9	900	2	1	2 x 2	6.657	T-Bar	2x4 Recessed Troffer
Kitchen	10	10	9	900	1	1	2 x 2	6.657	T-Bar	2x4 Recessed Troffer
Breakroom	12	18	9	1944	4	1	2 X 4	6.173	T-Bar	2x4 Recessed Troffer
Water Resource Manager	10	10	9	900	1	1	2 x 2	6.657	T-Bar	2x4 Recessed Troffer
Conference Room 2	16	24	10	3840	3	2	2 X 4	6.25	T-Bar	2x4 Recessed Troffer + 8@6" cans &
Hallway 2	6	80	9	4320	8	2	2 X 4	5.556	T-Bar	2x4 Recessed Troffer
Board Security	12	18	9	1944	4	1	2 X 4	6.173	T-Bar	2x4 Recessed Troffer
Restroom 3	8	8	9	576	1		N/A	N/A	T-Bar	2x2 Recessed Troffer
Restroom 4	8	8	9	576	1		N/A	N/A	T-Bar	2x2 Recessed Troffer
Board Room	44	40	13	22880	14	8	2 X 4	4.196	T-Bar	2x4 Recessed Troffer 4L
Lobby 2	7	25	10	1750	4	1	2 x 2	3.429	T-Bar	2x2 Recessed Troffer
Executive Assistant 2	18	13	9	2106	4	1	2 X 4	5.698	T-Bar	2x4 Recessed Troffer
C.F.O.	22	20	9	3960	6	1	2 X 4	3.03	T-Bar	2x4 Recessed Troffer
G.M.	22	20	9	3960	6	1	2 X 4	3.03	T-Bar	2x4 Recessed Troffer
Info Tech	17	8	8	1088	2	1	2 X 2	5.515	T-Bar	2x4 Recessed Troffer
Computer Server Room	8	10	8	640	2	1	2 x 2	9.375	T-Bar	2x4 Recessed Troffer
Business Systems Manager	12	10	8	960	2	1	2 x 2	6.25	T-Bar	2x4 Recessed Troffer
Human Resource Analyst	8	12	9	864	2	1	2 x 2	6.944	T-Bar	2x4 Recessed Troffer
HR Risk Management	17	12	9	1836	6	1	2 X 4	6.536	T-Bar	2x4 Recessed Troffer
HR CFO	8	12	9	864	2	1	2 x 2	6.944	T-Bar	2x4 Recessed Troffer
Customer Service Supervisor	12	12	9	1296	4	1	2 x 2	4.63	T-Bar	2x4 Recessed Troffer
Office	15	15	9	2025	6	1	2 X 4	5.926	T-Bar	2x4 Recessed Troffer
Customer Service Counter - Public	33	7	11	2541		2	2 X 4	9.445	Hard Lid	All LED See pictures. No room to install
Customer Service Counter - Dist.	27	10	10	2700		2	2 X 4	8.889	Hard Lid	6" Recessed Cans
Kitchen/Breakroom 2	9	34	9	2754	10	1	2 X 4	4.357	T-Bar	2x2 Recessed Troffer
Hallway 3	5	80	9	3600	6	2	2 X 4	6.657	T-Bar	2x4 Recessed Troffer
Accounting	28	28	9	7056	18	4	2 X 4	6.803	T-Bar	2x4 Recessed Troffer
Meter Supervisor	10	12	9	1080	2	1	2 x 2	5.556	T-Bar	2x4 Recessed Troffer
Hallway 4	4	16	8	512	2	1	2 x 2	11.179	T-Bar	2x2 Recessed T12 U Lamps
External Affairs	30	10	8	2400	6	1	2 X 4	5	T-Bar	2x4 Recessed Troffer
External Affairs Manager	12	10	8	960	2	1	2 x 2	6.25	T-Bar	2x4 Recessed Troffer
Account Supervisor	12	10	8	960	2	1	2 x 2	6.25	T-Bar	2x4 Recessed Troffer
Filing Room	30	15	8	3600	8	2	2 X 4	6.657	T-Bar	2x4 Recessed Troffer
Payroll	15	8	8	960	5	1	2 x 2	6.25	T-Bar	2x4 Recessed Troffer
<b>FBR Treatment LAB</b>										
Office 1	26	16	8	3328	6	2	2 X 4	7.212	T-Bar	2x4 LED Troffer
treatment center/warehouse					43		N/A	N/A	open	High Bays - 7 of the 43 are exterior

<b>Maintenance Shop</b>										
Office 1	20	20	8	3200	4	2	2 X 4	7.5	Hard Lid	1x4 Recessed LED
Office 2	22	15	8	2640	9	1	2 X 4	4.545	Hard Lid	1x4 Wrap LED
Office 3	8	12	8		4		N/A	N/A	Hard Lid	surface mount 4'-4Lamp t12
Restroom	5	15	8		3		N/A	N/A	Hard Lid	surface mount 4'-2Lamp t12
<b>Roemer Treatment Plant</b>										
3010 Cedar st										
Office	15	25	9	3375	4	1	2 X 4	3.566	Hard	2x4 Troffer Recessed tbar visible for a
Hallway	25	4	8		9		N/A	N/A	Hard	2x2 Troffer recessed tbar visible for
Warehouse					36		N/A	N/A		36 - High Bays
						70				
					46		24			