



WEST VALLEY WATER DISTRICT
855 W. Base Line Road Rialto, CA
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875-1849

***AMENDED FINANCE
COMMITTEE MEETING
AGENDA**

WEDNESDAY, JANUARY 12TH, 2022 - 1:00 PM

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

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 Committee 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: 840-293-7790 or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8402937790>. Public comment may also be submitted via email to administration@wvwd.org. If you require additional assistance, please contact the Executive Assistant at administration@wvwd.org.

BOARD OF DIRECTORS

* Division 3- Vacant, Director
Director Dr. Michael Taylor

- 1. CONVENE MEETING**
- 2. PUBLIC PARTICIPATION**

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

3. DISCUSSION ITEMS

- A. General Updates to Finance Committee.
- B. Fiscal Year 2021 Audit Completed (The Pun Group to present).
- C. Fiscal Year Ending June 30, 2021, Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR).
- D. December Monthly Financial Reports.
- E. Consider Second Amendment to Water Facilities and Service Agreement with Lennar Lytle, LLC.
- F. Provide and Install Ion Exchange Resin for Vessels 1B and 2B at Well 42.

4. ADJOURN

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Finance Committee Agenda at the District Offices on January 11th, 2022.



Maisha Mesa, Executive Assistant



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEARS ENDED JUNE 30, 2021 & 2020



SAFE. HIGH QUALITY. RELIABLE.

CHANNING HAWKINS
President, District 4

KYLE CROWTHER
Vice President, District 1

DR. MICHAEL TAYLOR
Director, District 2

DR. CLIFFORD O. YOUNG SR.
Director, District 3

GREG YOUNG
Director, District 5

West Valley Water District

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INTRODUCTORY SECTION :



OUR MISSION STATEMENT

OUR MISSION IS TO PROVIDE OUR CUSTOMERS WITH SAFE, HIGH QUALITY AND RELIABLE WATER SERVICE AT A REASONABLE RATE AND IN A SUSTAINABLE MANNER.





December 9, 2021

To the Board of Directors and Customers of West Valley Water District,

Introduction

It is our pleasure to submit the Annual Comprehensive Financial Report for the West Valley Water District (“District”) for the fiscal year ended June 30, 2021, prepared in accordance with generally accepted accounting principles following guidelines set forth by the Governmental Accounting Standards Board (GASB). District staff prepared this financial report and the District is ultimately responsible for both the accuracy of the data as well as the completeness and fairness of the presentation, including all disclosures in this financial report. We believe that the data presented is accurate in all material respects. This report is designed in a manner that we believe necessary to enhance your understanding of the District’s financial position and activities.

The Pun Group LLP has issued an unmodified (“clean”) opinion of the District’s financial statements for the year ended June 30, 2021. The independent auditor’s report is located at the front of the financial section of this reports.

Generally Accepted Accounting Principles (GAAP) requires that management provide a narrative introduction, overview, and analysis to accompany the financial statements in the form of the Management’s Discussion and Analysis (MD&A) section. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District’s MD&A can be found immediately after the Independent Auditor’s Report.

District Structure and Leadership

West Valley Water District (District) is a California Special District established under section 30000 et seq. of the California Water Code. Formed in 1952, the District is governed by a five-member Board of Directors (“Board”), elected by Division. The General Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board. The District employs approximately 76 full-time employees in various functions including operations, maintenance, engineering, finance, customer service, meter reading, human resources, conservation, public affairs, information technology, and administration. The Board meets on the first and third Thursdays of each month. Meetings are publicly noticed and live-streamed, citizens are encouraged to attend.

The District provides water service to approximately 23,151 connections within its thirty-two (32) square mile service area, located in southwestern San Bernardino County with a small area of northwestern Riverside County. The service area encompasses one half of the City of Rialto, portions of Bloomington, Colton, Fontana, Jurupa Valley, and some of the unincorporated areas of San Bernardino and Riverside counties.

District Services

Residential customers represent approximately 93% of the District's customer base and consume approximately 67% of the water produced annually by the District. The District currently has a total of 17 groundwater wells with a maximum production capacity of approximately 43,700 Acre-Feet per year. The District also operates a surface water treatment plant with a capacity of 14.4 million gallons per day (mgd) and a biological treatment plant for perchlorate destruction with a capacity of 2.9 (mgd).

Economic Condition and Outlook

The District's Office is located in the City of Rialto in San Bernardino County. San Bernardino and Riverside counties (also known as the Inland Empire) begun to witness increased economic activity from new development as the region continues to recover from the great recession. The District's source of water production comes from various sources which include: 1) local water from several groundwater basins, 2) surface water from Lytle Creek in the San Bernardino Mountains, and 3) the California State Water Project – Silverwood Lake.

The District has also teamed up with the City of Rialto and is operating a state-approved biological treatment process "bioremediation" that employs naturally occurring micro-organisms to remove perchlorate and other contaminants in the basins drinking water supplies as well as reduce the need for waste handling and disposal in a cost effective manner. The District considers this to be the first major step in a regional undertaking that will ultimately restore the region's groundwater resources.

Status of Drought Conditions

Calendar year 2021 marks the second consecutive dry year in the state. On October 19, 2021, Governor Gavin Newsom declared a statewide drought emergency. The executive order calls for Californians to voluntarily reduce their water use by 15% from their 2020 levels. With more than 87% of the state under severe drought it is important to continue efforts in water use efficiency. Californians are being asked to continue complying with the prohibitions on wasteful practices and to make conservation a California way of life

The District continues to support its customers by providing rebates that incentivize a change in habit and promote awareness on water conservation and efficiency. The District continues to depend heavily on groundwater supplies that are replenished by local precipitation.

Major Initiatives

The activities of the Board and staff are driven by our mission statement, "to provide our customers with safe, high quality, and reliable drinking water service at a reasonable rate and in a sustainable manner." To that end, the District's major priorities include the following:

1. Continue to deliver safe, reliable, high quality water at an affordable price.
2. Nurture a culture that values our employees, customer service, innovation, integrity, excellence, transparency, and conservation.
3. Implement technologies that increase efficiency and enhance safety.
4. Plan and be prepared for anticipated significant housing growth in the District.
5. Further refine procedures to ensure the District safeguards ratepayer funds, operates efficiently, enhances transparency, and protects employees and District assets.

All programs and operations of the District are developed and performed at the highest level to ensure that quality water is delivered to all of its customers.

Accomplishments

The District has achieved the following initiatives in fiscal year 2020-21:

1. For the tenth consecutive year, the District received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the 2020 Comprehensive Annual Financial Report. This award represents the best practices for local governments seeking to provide greater transparency and ease of understanding in financial reporting.
2. Received the District Transparency Certificate of Excellence from the Special District's Leadership Foundation.
3. Completed relocation of Well 41, Ion Exchange Vessels.
4. Completed Water Main Replacements, Casmalia Street.
5. Completed Automatic Transfer Switch Replacement at Roemer Plant.
6. Completed Solar Powered Tank Mixers for Reservoirs 8-1 and 8-2.
7. Completed Annual Rehabilitation of Meter Vault Lid Retro Fits.
8. Completed Annual Rehabilitation Meters and MXU's.
9. Completed Alkalinity and TOC Analyzers at Roemer Plant.
10. Completed Fluidized Bed Reactor Treatment Plant (FBR) Filters Rehabilitation.
11. Completed Zone 7 PRV – New PRV on Lytle Creek Road.
12. Purchased one new truck for operations.
13. Purchased one new 2-yard dump truck.

Internal Control Structure

District management is responsible for the establishment and maintenance of the internal control structure that ensures the assets of the District are protected from loss, theft, or misuse. The internal control structure also ensures adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles and is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Control

The Board annually adopts an operating and capital budget prior to the new fiscal year beginning July 1st of each year. The budget authorizes and provides the basis for reporting and control of financial operations and accountability for the District's enterprise operations and capital projects. The budget and reporting treatment applied to the District is consistent with the accrual basis of accounting and the financial statement basis.

Investment Policy

The Board adopted an investment policy that conforms to state law, District ordinances, and resolutions, prudent money management principles, and “prudent person” standards. The objective of the Investment Policy is safety, liquidity, and yield. District funds are invested in the State Treasurer’s Local Agency Investment Fund, CalTRUST institutional savings, Federal government Treasury notes, agency obligations and other investments.

Long-term Financial Planning

The District’s financial plan includes the establishment of reserve funds in accordance with the District’s Reserve Policy. Reserve funds are set to ensure the continued orderly operation of the District’s water system, the provision of services to customers at established levels, and the continued stability of the District’s rate structure. The District has committed to the following objectives in the Reserve Policy as of June 30, 2021.

1. The District will strive to adopt a balanced budget.
2. Capital Reserves are established to provide funds for capital facility and equipment replacement.
3. Liquidity Reserves are established to safeguard the financial flexibility and stability of the District and to maintain stable customer charges and rates.
4. Restricted Reserves are maintained to comply with restrictions imposed by outside sources such as creditors, grantors, contributors, laws, or regulations.

The District’s financial plan also includes the pursuit of alternative funding sources, which help reduce reliance on rates and rate increases. The District has been very successful in pursuing project funding from the State Revolving Fund, which promote water sustainability and reliability.

Debt Administration

The District has received and maintained a credit rating of AA- from Standard and Poor’s. Revenue Bonds were issued in December 2016. The bond proceeds were used to pay off 2006D-2 Installment Purchase Agreement.

Other Post-Employment Benefits Pre-Funding

In fiscal year 2014, the District began participating in a program to pre-fund the cost of its post-employment benefits plan through the California Public Employees Retirement System (CalPERS) Trust. The District annually contributes funding.

Water Rates and District Revenues

In 2013, the District changed its rate structure from uniform rates to tiered rates and established rate increases for five consecutive years through 2017. Following a financial study in 2015, the District concluded that previously approved rate increases for 2016 and 2017 were unnecessary. The District remains in sound financial condition with adequate reserves.

Water Conservation Programs

As the District responds to changing conservation regulations at the state level, Ordinance 83 represents the current approach to water conservation. Adopted on August 18, 2016 along with a move to Stage 2 watering restrictions, Ordinance 83 incorporates the District's 20% conservation standard. The standards provide additional flexibility for our customers while improving the clarity of the regulations in order to support meeting conservation goals. The District will also maintain conservation educational programs in partnership with the school districts and community groups, continue indoor and outdoor rebates and water audits, and implement grant programs encouraging turf replacement projects in disadvantaged communities.

Independent Audit and Financial Reporting

State Law and Bond covenants require the District to obtain an annual audit of its financial statements by an independent certified public accountant. The accounting firm of The Pun Group, LLP has conducted the audit of the District's financial statements. Their unmodified Independent Auditor's Report appears in the Financial Section.

Risk Management

The District is a member of the Association of California Water Agencies Joint Power Insurance Authority (Authority). The purpose of the Authority is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. The District's Human Resources/Risk Management Department provides staff with regular safety training each month as part of the District's safety program.

Acknowledgements

More information is contained in the MD&A and in the Notes to the Basic Financial Statements found in the Financial Section of the report.

Preparation of this report was accomplished by the combined efforts of District staff. We appreciate the dedicated efforts and professionalism that these staff members contribute to the District. We would also like to thank the members of the Board for their continued support in planning and implementation of the District's fiscal policies.

Respectfully submitted,



Shamindra K. Manbahal, MPA
General Manager

BOARD OF DIRECTORS

Elected Board of Directors as of June 30, 2021



Channing
HAWKINS

PRESIDENT, DISTRICT 4
Term: 11/19 - 11/24



Kyle
CROWTHER

VICE PRESIDENT, DISTRICT 1
Term: 11/19 - 11/24



Dr. Michael
TAYLOR

DIRECTOR, DISTRICT 2
Term: 11/17 - 11/22



Dr. Clifford O.
YOUNG, SR.

DIRECTOR, DISTRICT 3
Term: 11/17 - 11/22



Greg
YOUNG

DIRECTOR, DISTRICT 5
Term: 11/19 - 11/24





District Board Meetings

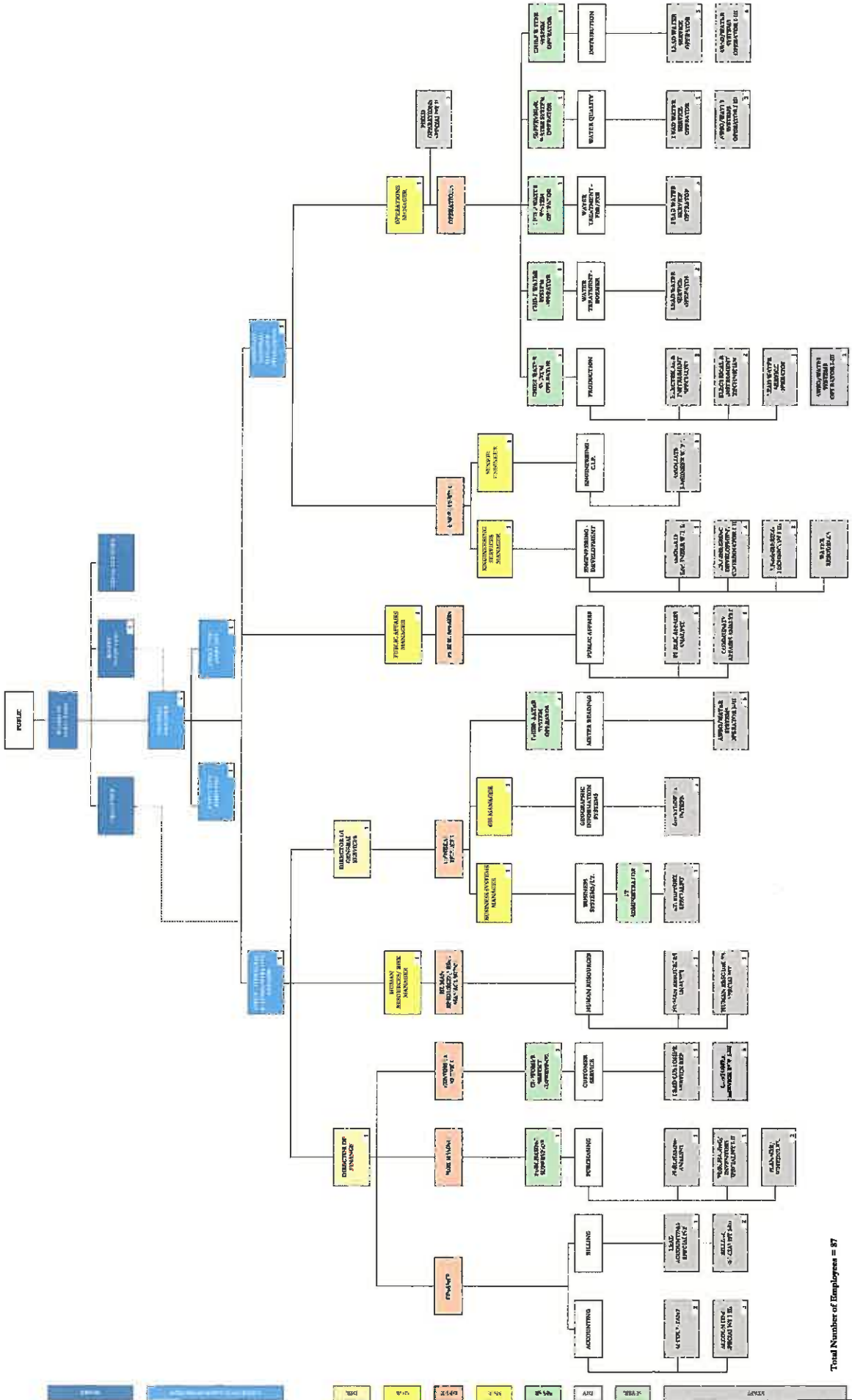
Board meeting are held on the first and third Thursday of each month at the District Headquarters Board room, 7:00 PM.

District Headquarters

West Valley Water District
855 W Baseline Rd.
Rialto, CA 92377
(909) 875-1804
www.wvwd.org



WEST VALLEY WATER DISTRICT
FISCAL YEAR 2020-2021 BUDGET
ORGANIZATIONAL CHART



Total Number of Employees = 87



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**West Valley Water District
California**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of the West Valley Water District
Rialto, California

Report on the Financial Statements

We have audited the accompanying financial statements of the West Valley Water District (the "District") which comprise the statements of net position as of June 30, 2021 and 2020, and the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of June 30, 2021 and 2020, and the respective changes in financial position, and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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www.pungroup.cpa

To the Board of Directors
of the West Valley Water District
Page 2

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of the District's Proportionate Share of the Net Pension Liability and Related Ratios, the Schedule of Contributions - Pensions, the Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios, and the Schedules of Contributions - Other Postemployment Benefits on pages 3 through 8 and 50 through 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The Introductory Section and the Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Introductory Section and the Statistical Section have not been subjected to the auditing procedures applied in the audits of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

The PwC Group, LLP

Santa Ana, California
December 17, 2021

**West Valley Water District
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2021**

The District

West Valley Water District (District) is a California Special District established under section 30000 et seq. of the California Water Code. The District is engaged in pumping, treating, and distributing water to its customers. The District serves portions of the communities of Bloomington, Colton, Fontana, Rialto, San Bernardino, and Jurupa Valley.

The management of the West Valley Water District (District) presents the District's financial statements with a narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the audited financial statements which follow this section.

Financial Highlights

- As of June 30, 2021, the District's assets and deferred outflows exceeds liabilities and deferred inflows by approximately \$153 million broken down as \$103.8 million invested in capital assets, \$13.93 million in restricted funds, and unrestricted funds of \$35.25 million. The unrestricted funds pay for obligations as determined by the Board of Directors to support the services provided to the customers of the District.
- In fiscal year 2021, the District's net position increased approximately \$7.78 million, from \$145.2 million to \$152.9 million or 5.36%.
- In fiscal year 2021, the District's operating revenues increased by 10.9%, or \$3,141,322 primarily to an increase in water consumption sales.
- In fiscal year 2021, the District's non-operating revenues decreased by 34.7%, or \$1,487,650. Primarily due to a decrease in interest and investment earnings of \$1,872,354.
- In fiscal year 2021, the District's operating expenses decreased 4.89%, or \$1,632,477, primarily due to a decrease in transmission and distribution of \$1,244,673, public affairs of \$849,894, and general and administrative \$435,972.
- In fiscal year 2021, the District's non-operating expenses increased by 330% or \$3,112,367. Due to impairment loss increasing for \$3,000,000, and loss on disposition of capital assets for \$189,254.

Overview of the Financial Statements

This discussion and analysis serve as an introduction to the District's financial statements. The District's financial statements comprise two components: 1) fund financial statements and 2) notes to the financial statements. This report also contains other supplementary information in addition to the financial statements themselves.

The *statement of net position* presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of revenues, expenses and changes in net position* presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

West Valley Water District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2021

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave). The *statement of cash flows* presents information showing the sources and uses of cash related to operating activities, noncapital financing activities, capital and related financing activities and investing activities. In addition, the statement provides information about significant non-cash investing, capital and financing activities.

Notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the fund financial statement.

Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$153.6 million as of June 30, 2021.

The largest portion of the District's net position during June 30, 2021 (67.8%), reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Condensed Statement of Net Position

	2021	2020	Change \$	Change %
Assets				
Current assets	\$ 74,489,238	\$ 66,846,297	\$ 7,642,941	11.43%
Noncurrent assets	287,571	328,652	(41,081)	-12.50%
Capital assets	133,595,875	133,386,934	208,941	0.16%
Total assets	208,372,684	200,561,883	7,810,801	3.89%
Deferred outflows of resources	5,256,110	5,419,225	(163,115)	-3.01%
Liabilities:				
Current liabilities	9,022,530	7,837,906	1,184,623	15.11%
Noncurrent liabilities	45,713,602	47,640,328	(1,926,725)	-4.04%
Total liabilities	54,736,132	55,478,234	(742,102)	-1.34%
Deferred inflows of resources	5,926,540	5,321,237	605,303	11.38%
Net position:				
Net investment in capital assets	103,770,537	102,459,965	1,310,572	1.28%
Restricted	13,938,052	13,462,143	475,909	3.54%
Unrestricted	35,257,533	29,259,529	5,998,004	20.50%
Total net position	\$ 152,966,122	\$ 145,181,637	\$ 7,784,485	5.36%

As of June 30, 2021, and 2020, the District reports a positive balance in its unrestricted net position of \$35,257,533 and \$29,259,529, respectively.

West Valley Water District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2021

Condensed Statement of Revenues, Expenses, and Changes in Net Position

	2021	2020	Change \$	Change %
Operating revenues	\$ 31,962,156	\$ 28,820,834	\$ 3,141,322	10.90%
Operating expenses	(31,773,587)	(33,406,064)	1,632,477	-4.89%
Operating income (loss)	188,569	(4,585,230)	4,773,799	-104.11%
Nonoperating revenues (expenses)	(1,255,726)	3,344,291	(4,600,017)	-137.55%
Income before capital contributions	(1,067,157)	(1,240,939)	173,782	-14.00%
Capital contributions	8,851,642	4,917,877	3,933,765	79.99%
Changes in net position	7,784,485	3,676,938	4,107,547	111.71%
Net position:				
Beginning of year	145,181,637	141,504,699	3,676,938	2.60%
End of year	\$ 152,966,122	\$ 145,181,637	\$ 7,784,485	5.36%

The statement of revenues, expenses, and changes of net position shows how the District's net position changed during the years. In the case of the District, the net position increased by \$7,784,485 and \$3,676,938 during the years ended June 30, 2021 and 2020, respectively. Property contributions and capacity charge revenues from new development received were \$8,851,642 and \$4,917,877 during the years ended June 30, 2021 and 2020, respectively.

Total District Revenues

	2021	2020	Change \$	Change %
Operating Revenues:				
Water consumption sales	\$ 20,428,413	\$ 17,698,440	2,729,973	15.42%
Water service charges	7,978,760	7,506,847	471,913	6.29%
Other operating revenue	3,554,983	3,615,547	(60,564)	-1.68%
Total operating revenues	31,962,156	28,820,834	3,141,322	10.90%
Nonoperating Revenues:				
Property taxes	2,761,167	2,376,463	384,704	16.19%
Interest and investment earnings	38,316	1,910,670	(1,872,354)	-97.99%
Total nonoperating revenues	2,799,483	4,287,133	(1,487,650)	-34.70%
Total revenues	\$ 34,761,639	\$ 33,107,967	\$ 1,653,672	4.99%

West Valley Water District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2021

The District's total revenues increased by \$1,653,672 during the fiscal year ended June 30, 2021. Primarily due to an increased in water consumption sales of \$2,729,973, and water service charges of \$471,913.

Total District Expenses

	2021	2020	Change \$	Change %
Operating Expenses:				
Source of supply	\$ 1,588,731	\$ 1,676,085	(87,354)	-5.21%
Pumping	4,077,298	3,416,731	660,567	19.33%
Water treatment	4,067,045	3,966,298	100,747	2.54%
Transmission and distribution	2,204,080	3,448,753	(1,244,673)	-36.09%
Customer accounts	2,600,902	2,425,709	175,193	7.22%
Public affairs	890,242	1,740,136	(849,894)	-48.84%
General and administrative	9,824,619	10,260,591	(435,972)	-4.25%
Depreciation expense	6,199,141	6,150,232	48,909	0.80%
Amortization of water participation rights	321,529	321,529	-	0.00%
Total operating expenses	31,773,587	33,406,064	(1,632,477)	-4.89%
Nonoperating Expenses:				
Loss on disposition of capital assets	189,254	-	189,254	100.00%
Impairment loss	3,000,000	-	3,000,000	100.00%
Interest expenses	865,955	942,842	(76,887)	-8.15%
Total nonoperating expenses	4,055,209	942,842	3,112,367	330.10%
Total expenses	\$ 35,828,796	\$ 34,348,906	\$ 1,479,890	4.31%

The District's total expenses increased \$1,479,890 during the fiscal year ended June 30, 2021. For 2021, the District recognized an impairment loss of \$3,000,000 due to plant and equipment. For 2021, the District also incurred higher pumping cost due to an increase in electricity prices.

West Valley Water District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2021

Capital Asset Administration

The District's capital assets (net of accumulated depreciation) as of June 30, 2021 and 2020 were in the amounts of \$133,595,875, and \$133,386,934, respectively. This includes land and land rights, transmission and distribution systems, wells, tanks, reservoirs, pumps, building and structures, equipment, vehicles and construction-in-process. In 2021, various capital projects were finalized and added to capital assets. See note 3 for further information.

	June 30, 2021	June 30, 2020	Change \$	Change %
Non-depreciable assets:				
Land and land rights	\$ 2,212,967	\$ 2,212,967	\$ -	0.00%
Construction-in-process	3,578,327	7,367,251	(3,788,924)	-51.43%
Total non-depreciable assets	<u>5,791,294</u>	<u>9,580,218</u>	<u>(3,788,924)</u>	<u>-39.55%</u>
Depreciable assets:				
Source of supply plant	6,025,030	6,025,030	-	0.00%
Pumping plant	11,657,457	11,657,457	-	0.00%
Bio-remediation plant	24,907,020	24,907,020	-	0.00%
Water treatment plant	37,365,593	35,957,186	1,408,407	3.92%
Transmission and distribution plant	131,102,324	122,212,515	8,889,809	7.27%
General plant and equipment	15,834,156	15,624,370	209,786	1.34%
Total depreciable assets	<u>226,891,580</u>	<u>216,383,578</u>	<u>10,508,002</u>	<u>4.86%</u>
Less accumulated depreciation:				
Accumulated depreciation	(105,922,524)	(99,733,916)	(6,188,608)	6.21%
Total depreciable assets, net	<u>120,969,056</u>	<u>116,649,662</u>	<u>4,319,394</u>	<u>3.70%</u>
Intangible assets:				
Water rights	404,949	404,949	-	0.00%
Water participation rights	9,645,865	9,645,865	-	0.00%
Less: accumulated amortization	(3,215,289)	(2,893,760)	(321,529)	11.11%
Total intangible assets, net	<u>6,835,525</u>	<u>7,157,054</u>	<u>(321,529)</u>	<u>-4.49%</u>
Total capital assets, net	<u>\$ 133,595,875</u>	<u>\$ 133,386,934</u>	<u>\$ 208,941</u>	<u>0.16%</u>

West Valley Water District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2021

Long-Term Debt Administration

At the end of June 30, 2021 and 2020, the District had total long-term debt of \$29,997,339, and \$31,105,585, respectively. In 2021, long-term debt decreased by \$1,108,246, due to principal payments made on the District's outstanding debt.

	June 30, 2021	June 30, 2020	Change \$	Change %
Water Revenue Refunding				
Bond, Series 2016A	\$ 20,215,000	\$ 20,630,000	\$ (415,000)	-2.01%
Add: Unamortized Premium	1,034,911	1,075,528	\$ (40,617)	-3.78%
Total bond payable	21,249,911	21,705,528	(455,617)	-2.10%
Hydroelectric Plant	2,316,851	2,647,951	(331,100)	-12.50%
Water Participation Rights				
Contract payable	6,430,577	6,752,106	(321,529)	-4.76%
Total long-term debt	\$ 29,997,339	\$ 31,105,585	\$ (1,108,246)	-3.56%

Additional information on the District's long-term debt can be found in note 5 of this report.

Economic Factors and Next Year's Budgets and Rates

The District service area is in the "severe drought" category, but this will not affect the District with meeting water demands. According to the Drought Risk Assessment (DRA), a new analysis required for the 2020 Urban Water Management Plan (UWMP), WVWD relies on groundwater basins with significant storage, available supplies do not vary on a monthly or seasonal basis. Our local economy has a strong presence of the logistics sector and growth is still projected for the sector due to consumers switching to e-commerce during the COVID-19 lockdown. Despite the continuation of the COVID-19 Pandemic, WVWD is anticipating stable revenues for the FY2021-22 budget year. The District continues being proactive with spending and maintaining a strong financial position.

Requests for Information

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Director of Finance at 855 W. Baseline Road, Rialto, CA 92376, by mail at P.O. Box 920, Rialto, CA 92377 by phone (909) 875-1804.

BASIC FINANCIAL STATEMENT :



West Valley Water District
Statements of Net Position
June 30, 2021 and 2020

ASSETS	2021	2020
Current assets:		
Cash and cash equivalents (Note 2)	\$ 6,309,901	\$ 3,622,382
Investments (Note 2)	61,618,400	57,219,262
Accrued interest receivable	16,624	61,372
Accounts receivable – water sales and services, net	4,585,268	3,788,978
Accounts receivable – redevelopment pass-through	41,082	41,082
Accounts receivable – other	126,867	106,350
Property taxes receivable	14,439	12,029
Due from other governments	145,600	287,752
Materials and supplies inventory	371,465	391,795
Prepaid water	259,042	760,178
Prepaid items	1,000,550	555,117
Total current assets	74,489,238	66,846,297
Noncurrent assets:		
Accounts receivable - redevelopment pass-through	287,571	328,652
Capital assets, net (Note 3)	133,595,875	133,386,934
Total noncurrent assets	133,883,446	133,715,586
Total assets	208,372,684	200,561,883
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pensions (Note 6)	2,086,824	2,167,295
Deferred outflows of resources related to OPEB (Note 7)	2,997,285	3,073,314
Deferred amount on refunding at debt	172,001	178,616
Total deferred outflows of resources	5,256,110	5,419,225

West Valley Water District
Statements of Net Position (Continued)
June 30, 2021 and 2020

LIABILITIES	2021	2020
Current liabilities:		
Accounts payable and accrued expenses	3,048,944	2,121,193
Accrued salaries and related payables	606,719	430,250
Accrued interest payable	224,822	248,143
Pass-through utility user taxes payable	158,102	161,953
Customer deposits	1,895,764	1,839,939
Construction advances and deposits	1,542,585	1,491,290
Long-term liabilities – due within one year:		
Compensated absences (Note 4)	462,965	477,509
Contract payable (Note 5)	652,629	652,629
Bonds payable (Note 5)	430,000	415,000
Total current liabilities	9,022,530	7,837,906
Noncurrent liabilities:		
Unearned revenue – developers	859,176	174,467
Long-term liabilities – due in more than one year:		
Compensated absences (Note 4)	378,789	390,690
Contingent liability (Note 9)	-	438,970
Contract payable (Note 5)	8,094,799	8,747,428
Bonds payable (Note 5)	20,819,911	21,290,528
Net pension liability (Note 6)	7,159,848	6,421,111
Net other post-employment benefits liability (Note 7)	8,401,079	10,177,134
Total noncurrent liabilities	45,713,602	47,640,328
Total liabilities	54,736,132	55,478,234
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions (Note 6)	326,083	534,552
Deferred inflows of resources related to OPEB (Note 7)	5,600,457	4,786,685
Total deferred inflows of resources	5,926,540	5,321,237
NET POSITION		
Net position:		
Net investment in capital assets (Note 8)	103,770,537	102,459,965
Restricted for:		
Capital projects	13,938,052	13,462,143
Unrestricted	35,257,533	29,259,529
Total net position	\$ 152,966,122	\$ 145,181,637

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West Valley Water District
Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2021 and 2020

	2021	2020
OPERATING REVENUES:		
Water consumption sales	\$ 20,428,413	\$ 17,698,440
Water service charges	7,978,760	7,506,847
Other operating revenue	3,554,983	3,615,547
Total operating revenues	31,962,156	28,820,834
OPERATING EXPENSES:		
Source of supply	1,588,731	1,676,085
Pumping	4,077,298	3,416,731
Water treatment	4,067,045	3,966,298
Transmission and distribution	2,204,080	3,448,753
Customer accounts	2,600,902	2,425,709
Public affairs	890,242	1,740,136
General and administrative	9,824,619	10,260,591
Depreciation expense	6,199,141	6,150,232
Amortization of water participation rights	321,529	321,529
Total operating expenses	31,773,587	33,406,064
OPERATING (LOSS)	188,569	(4,585,230)
NONOPERATING REVENUES (EXPENSES):		
Property taxes	2,761,167	2,376,463
Interest and investment earnings	38,316	1,910,670
Gain/(loss) on disposition of capital assets	(189,254)	-
Impairment loss	(3,000,000)	-
Interest expense	(865,955)	(942,842)
Total nonoperating (expenses) revenues	(1,255,726)	3,344,291
(Loss) Income before capital contributions	(1,067,157)	(1,240,939)
CAPITAL CONTRIBUTIONS:		
Developer contributions	5,813,135	1,466,836
Capacity charges	3,038,507	3,451,041
Total capital contributions	8,851,642	4,917,877
CHANGES IN NET POSITION	7,784,485	3,676,938
NET POSITION:		
Beginning of year	145,181,637	141,504,699
End of year	\$ 152,966,122	\$ 145,181,637

West Valley Water District
Statements of Cash Flows
For the Years Ended June 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers for water sales and services	\$ 27,736,157	\$ 24,817,406
Cash paid to employees for salaries and benefits	(9,125,111)	(9,740,340)
Cash paid to vendors and suppliers for materials and services	(15,692,335)	(19,126,624)
Cash received from others	4,381,844	3,092,539
Net cash provided by (used in) operating activities	7,300,555	(957,019)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Property taxes and fee collected	2,761,167	2,376,463
Net cash provided by noncapital financing activities	2,761,167	2,376,463
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	(9,981,099)	(7,092,046)
Proceeds from developer contributions	5,813,135	1,466,836
Proceeds from capacity charges	3,038,507	3,451,041
Proceeds from sale of capital assets	62,234	-
Principal paid on long-term debt	(1,067,628)	(1,075,687)
Interest paid on long term debt	(923,278)	(947,317)
Net cash (used in) capital and related financing activities	(3,058,129)	(4,197,173)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(4,399,138)	(2,609,215)
Interest received	83,064	1,950,853
Net cash (used in) investing activities	(4,316,074)	(658,362)
Net change in cash and cash equivalents	2,687,519	(3,436,091)
CASH AND CASH EQUIVALENTS:		
Beginning of year	3,622,382	7,058,473
End of year	\$ 6,309,901	\$ 3,622,382

West Valley Water District
Statements of Cash Flows (Continued)
For the Years Ended June 30, 2021 and 2020

	2021	2020
RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating (loss)	\$ 188,569	\$ (4,585,230)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	6,199,141	6,150,232
Amortization of water participation rights	321,529	321,529
(Increase) decrease in:		
Accounts receivable – water sales and services, net	(796,290)	(596,525)
Grant reimbursement receivable	-	284,313
Accounts receivable – other	(20,517)	(9,490)
Property taxes receivable	(2,410)	(2,215)
Due from other government	142,152	(96,456)
Materials and supplies inventory	20,330	(104,397)
Prepaid water	501,136	22,585
Prepaid items	(445,433)	(126,693)
Accounts receivable - redevelopment pass-through	41,081	41,082
Deferred outflows of resources - pensions	80,471	24,885
Deferred outflows of resources - OPEB	76,029	(44,434)
Increase (decrease) in:		
Accounts payable and accrued expenses	927,751	(1,949,354)
Accrued salaries and related payables	176,469	41,704
Pass-through utility user taxes payable	(3,851)	40,944
Customer deposits	55,825	(100,577)
Unearned Revenue	684,709	(426,552)
Change in contingent liabilities	(438,970)	-
Changes in Net Pension Liability	738,736	706,288
Change in Net OPEB Liability	(1,776,055)	204,475
Construction advances and deposits	51,295	(4,469)
Compensated absences	(26,445)	109,306
Deferred inflows of resources - pensions	(208,469)	(34,395)
Deferred inflows of resources - OPEB	813,772	(823,575)
Total adjustments	7,111,986	3,628,211
Net cash provided by (used in) operating activities	\$ 7,300,555	\$ (957,019)

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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West Valley Water District
Notes to the Basic Financial Statements
For the Years Ended June 30, 2021 and 2020

Note 1 – Reporting Entity and Summary of Significant Accounting Policies

Organization and Operations of the Reporting Entity

Established on January 8, 1952, the West Valley Water District (the “District”) is located in Southwestern San Bernardino County with a small area of Northwestern Riverside County. The District’s service area is approximately 32 square miles. The District uses 376 miles of water mains to provide water to approximately 21,000 customers. The District is governed by a five-member Board of Directors who serve overlapping four-year terms.

The West End Water Development, Treatment and Public Affairs Joint Powers Authority (the “Authority”) was formed on April 7, 1989, pursuant to the provisions of Article I, Chapter S, Division 7, Title 1 of the California Government Code. The Authority is deemed to be a component unit of the West Valley Water District, City of Rialto and the Municipal Water Department of the City of San Bernardino. The District’s portion of the Authority has been included in these financial statements using the blended method of reporting. The Authority has had no activity in the past 10 years and reports no assets or liabilities.

The criteria used in determining the scope of the financial reporting entity is based on generally accepted accounting principles. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization’s governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Basis of Presentation

Financial statement presentation follows the recommendations promulgated by the Governmental Accounting Standards Board (“GASB”) commonly referred to as accounting principles generally accepted in the United States of America (“U.S. GAAP”). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

Basis of Accounting and Measurement Focus

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs of providing water to its service area on a continuing basis be financed or recovered primarily through user charges (water sales), capital grants and similar funding.

The financial statements are reported using the “*economic resources*” measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as all eligibility requirements have been met. Interest associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as revenue of the current fiscal period.

Operating revenues and expenses, such as water sales and water purchases, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration, and depreciation expenses are also considered operating expenses. Other revenues and expenses, not included in the above categories, are reported as non-operating revenues and expenses.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Basis of Accounting and Measurement Focus (Continued)

The Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, will not be recognized as revenue until that time.

Cash and Cash Equivalents

Cash and cash equivalents include all highly liquid investments with original maturities of 90 days or less and are carried at cost, which approximates fair value.

Investments

Investments are stated at fair value. Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

Fair Value Measurements

U.S. GAAP defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the Statements of Net Position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

Level 1 — Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date.

Level 2 — Inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.

Level 3 — Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

Restricted Assets

Certain assets of the District are restricted in use by ordinance or debt covenant and, accordingly, are shown as restricted assets on the accompanying statement of net position. Revenue bond reserve funds and construction funds set aside from bond proceeds are restricted for future debt service payments and construction projects. The District uses restricted resources, prior to using unrestricted resources, to pay expenditures meeting the criteria imposed on the use of restricted resources by a third party.

**West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020**

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Accounts Receivable and Allowance for Uncollectible Accounts

The District extends credit to customers in the normal course of operations. When management deems customer accounts uncollectible, the District uses the allowance method for the reservation and write-off of those accounts.

Materials and Supplies Inventory

Materials and supplies inventory consist primarily of water meters, pipe and pipe fittings for construction and repair to the District’s water transmission and distribution system. Inventory is valued at cost using a weighted average method. Inventory items are charged to expense at the time that individual items are withdrawn from inventory or consumed.

Prepaid Items

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

Accounts Receivable – Redevelopment Pass-Through

The District has a tax pass-through agreement with the City of Rialto; whereby, the County of San Bernardino auditor-controller is to pay a portion of the City’s incremental tax receipts directly to the District for water-related improvements within the Agua Mansa redevelopment area. Over the past several years, the District has received an annual payment of the revenue that it is entitled to and it is anticipated that the District will continue to collect annual payments through fiscal year 2029.

Capital Assets

Capital assets acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated capital assets are valued at acquisition value on the date donated. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Source of supply plant	20 years
Pumping plant	10 - 20 years
Water treatment plant	10 years
Transmission and distribution plant	15 - 60 years
General plant	5 - 20 years

Compensated Absences

The District’s personnel policies provide for accumulation of vacation and sick leave. Liabilities for vacation and sick leave are recorded when benefits are earned. Cash payment of unused vacation is available to those qualified employees when retired or terminated.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Construction Advances and Deposits

Construction advances represent deposits received in aid of construction, which are refundable if the applicable construction does not take place. Construction advances are transferred to contributed capital when the applicable construction project is completed.

Defined Benefit Pension Plans

For purposes of measuring the net pension liability, and deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net pension of the District’s pension plans and additions to/deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by plans (Note 6). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

<u>CalPERS</u>	<u>June 30, 2021</u>
Valuation date	June 30, 2019
Measurement date	June 30, 2020
Measurement period	July 1, 2019 to June 30, 2020
<u>CalPERS</u>	<u>June 30, 2020</u>
Valuation date	June 30, 2018
Measurement date	June 30, 2019
Measurement period	July 1, 2018 to June 30, 2019

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retirees) as of the beginning of the measurement period.

Other Postemployment Benefits (“OPEB”)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District’s OPEB Plan and additions to/deductions from OPEB Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan (Note 7). For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments, which are reported at amortized cost.

**West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020**

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Other Postemployment Benefits (“OPEB”) (Continued)

The following timeframes are used for pension reporting:

<u>OPEB</u>	<u>June 30, 2021</u>
Valuation date	June 30, 2020
Measurement date	June 30, 2020
Measurement period	July 1, 2019 to June 30, 2020

<u>OPEB</u>	<u>June 30, 2020</u>
Valuation date	June 30, 2018
Measurement date	June 30, 2019
Measurement period	July 1, 2018 to June 30, 2019

Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by any outstanding balances of debt and the deferred amount on refunding debt that are attributable to the acquisition, construction or improvement of those assets.

Restricted– This component of net position consists of restricted assets reduced by liabilities and deferred outflows and inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows or resources, liabilities, and deferred inflows of resources that are not included in the determination of net investments in capital assets or the restricted component of net position.

Water Sales and Sewer Services

Water sales and sewer services are billed on a monthly cyclical basis and recognize the respective revenues when they are earned.

Capital Contributions

Capital contributions represent cash and capital asset additions contributed to the District by property owners, granting agencies or real estate developers desiring services that require capital expenditures or capacity commitment. Any prepayments received by the District are reported as unearned revenue until construction of the related project has commenced and the District is reasonably certain they will be completed. Upon completion, the applicable amounts are recognized as capital contributions.

Budgetary Policies

The District adopts an annual non-appropriated budget for planning, control, and evaluation purposes. Budgetary control and evaluation are affected by comparisons of actual revenues and expenses with planned revenues and expenses for the period. Encumbrance accounting is not used to account for commitments related to unperformed contracts for construction and services.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of the basic financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results most likely will differ from those estimates.

Implementation of Governmental Accounting Standards Board (GASB) Pronouncement

During the fiscal year ended June 30, 2021, the District implemented the following accounting standards:

- In January 2017, GASB issued Statement No. 84, *Fiduciary Activities* (GASB Statement No. 84), to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement establishes criteria for identifying fiduciary activities of all state and local governments. It also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The implementation of this statement did not have a significant impact to the District's financial statements.
- In August 2018, GASB issued Statement No. 90, *Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 61* (GASB Statement No. 90), to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. The implementation of this statement did not have a significant impact to the District's financial statements.
- In October 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report.*, to establish the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. Those provision are effective for fiscal years ending after December 15, 2021. The District has elected early implementation. The implementation of this statement did not have a significant impact to the District's financial statements.

New GASB Pronouncements

- In June 2017, GASB issued Statement No. 87, *Leases* (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. GASB Statement No. 87 originally effective for the District's fiscal year ending June 30, 2021, has been postponed to fiscal year ending June 30, 2022.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

New GASB Pronouncements (Continued)

- In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations* (GASB Statement No. 91), to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. GASB Statement No. 91 originally effective for the District's fiscal year ending June 30, 2022, has been postponed to fiscal year ending June 30, 2023.
- In January 2020, GASB issued Statement No. 92, *Omnibus 2020* (GASB Statement No. 92), to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics. GASB Statement No. 92 originally effective for the District's fiscal year ending June 30, 2021, has been postponed to fiscal year ending June 30, 2022.
- In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates* (GASB Statement No. 93), to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR) – most notably, the London Interbank Offered Rate (LIBOR) which is expected to cease to exist in its current form at the end of 2021. GASB Statement No. 93 originally effective for the District's fiscal year ending June 30, 2022, has been postponed to fiscal year ending June 30, 2023.
- In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (GASB Statement No. 94) to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). GASB Statement No. 94 is effective for the District's fiscal year ending June 30, 2023.
- In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB Statement No. 96), to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. GASB Statement No. 96 is effective for the District's fiscal year ending June 30, 2023.
- In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32* (GASB Statement No. 97), to (1) increase consistency and comparability related to the reporting of fiduciary component units; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. GASB Statement No. 97 is effective for the District's fiscal year ending June 30, 2022.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 1 – Reporting Entity and Summary of Significant Accounting Policies (Continued)

Reclassifications

Certain amounts from the prior year have been reclassified to conform to the current year presentation. Such reclassifications had no effect on previously reported net position and changes in net position.

Note 2 – Cash and Investments

Cash and investments as of June 30, 2021 and 2020 were classified in the accompanying financial statements as follows:

	2021	2020
Cash and cash equivalents	\$ 6,309,901	\$ 3,622,382
Investments	61,618,400	57,219,262
Total cash and investments	<u>\$ 67,928,301</u>	<u>\$ 60,841,644</u>

Cash and investments as of June 30, 2021 and 2020 consist of the following:

	2021	2020
Cash on hand	\$ 4,300	\$ 4,300
Deposits held with financial institutions	6,305,601	3,618,082
Investments	61,618,400	57,219,262
Total cash and investments	<u>\$ 67,928,301</u>	<u>\$ 60,841,644</u>

Demand Deposits

The carrying amounts of cash deposits were \$6,305,601 and \$3,618,082 at June 30, 2021 and 2020, respectively. Bank balances at June 30, 2021 and 2020 were \$6,064,541 and \$4,652,581, respectively, which were fully insured and/or collateralized with securities held by the pledging financial institutions in the District's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the District's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the District's name.

The fair value of pledged securities must equal at least 110% of the District's cash deposits. California law also allows institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total cash deposits. The District may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The District, however, has not waived the collateralization requirements.

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized by the District in accordance with the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 2 – Cash and Investments (Continued)

Investments Authorized by the California Government Code and the District's Investment Policy (Continued)

This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Government Sponsored Entity Securities ¹	3 years	None	None
Certificate of Deposit ²	5 years	None	50%
Money Market Mutual Funds	N/A	20%	50%
Collateralized Bank Deposits ³	5 years	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
CalTrust	2 years	None	None
Municipal Securities	5 years	20%	None
Banker's Acceptances	180 days	25%	50%
Commercial Paper	270 days	25%	10%
Repurchase Agreement	90 days	10%	50%
Medium-Term Notes	5 years	30%	50%
Local Government Investment Pools (LGIP)	5 years	50%	50%
Supranational	5 years	30%	10%

¹ Purchase of callable Federal Agency Obligations are limited to a maximum 30% of portfolio.

² Only a maximum 30% of surplus funds can be invested in Certificates of Deposit.

³ Only a maximum of 20% the portfolio may be invested in Time Certificate of Deposits (TCDs). The maturity of TCDs may not exceed 4 years.

Fair Value Measurements

At June 30, 2021 and 2020, investments are reported at fair value. The following table presents the fair value measurement of investments on a recurring basis and the levels within GASB 72 fair value hierarchy in which the fair value measurements fall at June 30, 2021 and 2020:

Investment Type	Measurement Input					
	2021			2020		
	Significant Observable Inputs (Level 2)	Uncategorized	Total	Significant Observable Inputs (Level 2)	Uncategorized	Total
CalTrust	\$ -	\$ 16,780,061	\$ 16,780,061	\$ -	\$ 26,650,580	\$ 26,650,580
U.S. Treasury Obligations	9,358,479	-	9,358,479	6,489,142	-	6,489,142
U.S. Agency Obligations	7,937,651	-	7,937,651	2,887,497	-	2,887,497
U.S. Corporate	4,665,601	-	4,665,601	3,300,459	-	3,300,459
Supranational	1,773,272	-	1,773,272	513,574	-	513,574
Local Agency Investment Fund (LAIF)	-	20,361,227	20,361,227	-	17,310,257	17,310,257
Money Market Mutual Funds	-	742,109	742,109	-	67,753	67,753
Total	\$ 23,735,003	\$ 37,883,397	\$ 61,618,400	\$ 13,190,672	\$ 44,028,590	\$ 57,219,262

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 2 – Cash and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the table on the following page that shows the distribution of the District's investments by maturity.

The District's investments as of June 30, 2021 were as follows:

Investment Type	Investment Maturities (in Years)			Fair Value Total
	Less Than 1 Year	1 to 3 Years	3 to 5 Years	
CalTrust	\$ 16,780,061	\$ -	\$ -	\$ 16,780,061
U.S. Agency Obligations	1,263,744	4,273,011	3,821,724	9,358,479
U.S. Treasury Obligations	756,191	1,034,824	6,146,636	7,937,651
U.S. Corporate	1,257,363	2,891,904	516,334	4,665,601
Supranational	252,208	572,236	948,828	1,773,272
Local Agency Investment Fund (LAIF)	20,361,227	-	-	20,361,227
Money Market Mutual Funds	742,109	-	-	742,109
Total	\$ 41,412,903	\$ 8,771,975	\$ 11,433,522	\$ 61,618,400

The District's investments as of June 30, 2020 were as follows:

Investment Type	Investment Maturities (in Years)			Fair Value Total
	Less Than 1 Year	1 to 3 Years	3 to 5 Years	
CalTrust	\$ 15,732,167	\$ 10,918,413	\$ -	\$ 26,650,580
U.S. Agency Obligations	505,212	2,264,382	3,719,548	6,489,142
U.S. Treasury Obligations	352,171	1,286,679	1,248,647	2,887,497
U.S. Corporate	759,144	2,117,097	424,218	3,300,459
Supranational	-	513,574	-	513,574
Local Agency Investment Fund (LAIF)	17,310,257	-	-	17,310,257
Money Market Mutual Funds	67,753	-	-	67,753
Total	\$ 34,726,704	\$ 17,100,145	\$ 5,392,413	\$ 57,219,262

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 2 – Cash and Investments (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the District's policy to limit its investments in these investment types to the top rating issued by NRSROs, including raters Standard and Poor's, and Moody's Investors Service.

As of June 30, 2021, the District had the following table of the Standard and Poor's credit ratings:

Investment Type	Total As of June 30, 2020	Minimum Legal Rating	A or Higher	Not rated
CalTrust	\$ 16,780,061	N/A	\$ -	\$ 16,780,061
U.S. Agency Obligations	9,358,479	N/A	9,358,479	-
U.S. Treasury Obligations	7,937,651	N/A	7,937,651	-
U.S. Corporate	4,665,601	A	4,665,601	-
Supranational	1,773,272	AA	1,773,272	-
Local Agency Investment Fund (LAIF)	20,361,227	N/A	-	20,361,227
Money Market Mutual Funds	742,109	AAA	742,109	-
Total	\$ 61,618,400		\$ 24,477,112	\$ 37,141,288

As of June 30, 2020, the District had the following table of the Standard and Poor's credit ratings:

Investment Type	Total As of June 30, 2019	Minimum Legal Rating	A or Higher	Not rated
CalTrust	\$ 26,650,580	N/A	\$ -	\$ 26,650,580
U.S. Agency Obligations	6,489,142	N/A	6,489,142	-
U.S. Treasury Obligations	2,887,497	N/A	2,887,497	-
U.S. Corporate	3,300,459	A	3,300,459	-
Supranational	513,574	AA	513,574	-
Local Agency Investment Fund (LAIF)	17,310,257	N/A	-	17,310,257
Money Market Mutual Funds	67,753	AAA	67,753	-
Total	\$ 57,219,262		\$ 13,258,425	\$ 43,960,837

Concentration of Credit Risk

The District's investment policy contains various limitations on the amounts that can be invested in any one governmental agency or non-governmental issuer as stipulated by the California Government Code. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District investments are as follows:

There were no investments in any one non-governmental issuer that represent 5% or more of the District's total investments as of June 30, 2021 and 2020.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 2 – Cash and Investments (Continued)

Local Agency Investment Funds

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The District's investment with LAIF at June 30, 2021 and 2020, included a portion of the pool funds investing in Structured Notes and Asset-Backed Securities:

Structured Notes: debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities: generally, mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, Collateralized Mortgage Obligations) or credit card receivables.

The District had \$20,361,227 and \$17,310,257 invested in LAIF respectively, which had invested 2.31% and 3.37% of the pooled investment funds in structured notes and medium-term asset-backed securities as of June 30, 2021 and 2020, respectively. The LAIF fair value factor of 1.00008297 and 1.004912795 were used to calculate the fair value of the investments in LAIF as of June 30, 2021 and 2020, respectively.

Investment in CalTRUST

The Investment Trust of California, doing business as CalTRUST, is a California joint powers authority which provides California Public Agencies with investment management services for surplus funds to consolidate investment activities of its Participants and thereby reduces duplication, achieves economies of scale and carries out coherent and consolidated investment strategies through the issuance of shares of beneficial interest in investments purchased by CalTRUST. CalTRUST currently offers three accounts or series as a means for Public Agencies to invest their funds. The District participates in the CalTRUST Short-Term Fund Series and CalTRUST Medium-Term Fund Series.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 3 – Capital Assets

Changes in capital assets for the year ended June 30, 2021, were as follows:

	Balance July 1, 2020	Additions	Deletions	Transfers	Balance June 30, 2021
Non-depreciable assets:					
Land and land rights	\$ 2,212,967	\$ -	\$ -	\$ -	\$ 2,212,967
Construction-in-process	7,367,251	4,189,878	(3,051,367)	(4,927,435)	3,578,327
Total non-depreciable assets	9,580,218	4,189,878	(3,051,367)	(4,927,435)	5,791,294
Depreciable assets:					
Source of supply plant	6,025,030	-	-	-	6,025,030
Pumping plant	11,657,457	-	-	-	11,657,457
Bio-remediation plant	24,907,020	-	-	-	24,907,020
Water treatment plant	35,957,186	-	-	1,408,407	37,365,593
Transmission and distribution plant	122,212,515	5,791,221	-	3,098,588	131,102,324
General plant and equipment	15,624,370	-	(210,654)	420,440	15,834,156
Total depreciable assets	216,383,578	5,791,221	(210,654)	4,927,435	226,891,580
Less accumulated depreciation:					
Source of supply plant	(4,359,244)	(247,152)	-	-	(4,606,396)
Pumping plant	(8,199,056)	(480,668)	-	-	(8,679,724)
Bio-remediation plant	(5,381,109)	(830,234)	-	-	(6,211,343)
Water treatment plant	(29,043,199)	(787,794)	-	-	(29,830,993)
Transmission and distribution plant	(44,959,339)	(2,995,974)	-	-	(47,955,313)
General plant and equipment	(7,791,969)	(857,319)	10,533	-	(8,638,755)
Total accumulated depreciation	(99,733,916)	(6,199,141)	10,533	-	(105,922,524)
Total depreciable assets, net	116,649,662	(407,920)	(200,121)	4,927,435	120,969,056
Intangible assets:					
Water rights	404,949	-	-	-	404,949
Water participation rights	9,645,865	-	-	-	9,645,865
Less: accumulated amortization	(2,893,760)	(321,529)	-	-	(3,215,289)
Total intangible assets, net	7,157,054	(321,529)	-	-	6,835,525
Total capital assets, net	\$ 133,386,934	\$ 3,460,429	\$ (3,251,488)	\$ -	\$ 133,595,875

The construction-in-process balances at June 30, 2021 are as follows:

	2021
Roemer Plant Expansion	\$ 1,283,403
Zone 2 & 3 Trans Main	1,049,981
Various minor district projects	1,244,943
Total construction-in-process	\$ 3,578,327

During 2021, the District decided to terminate the construction contract, and decommissioned the fixed-bed bioreactor system by failing to the meet designed standard. The District recognized an impairment loss of \$3,000,000 with respect to the plant and equipment.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 3 – Capital Assets (Continued)

Changes in capital assets for the year ended June 30, 2020, were as follows:

	Balance July 1, 2019	Additions	Deletions	Transfers	Balance June 30, 2020
Non-depreciable assets:					
Land and land rights	\$ 2,212,967	\$ -	\$ -	\$ -	\$ 2,212,967
Construction-in-process	8,342,042	6,056,166	(393,566)	(6,637,391)	7,367,251
Total non-depreciable assets	<u>10,555,009</u>	<u>6,056,166</u>	<u>(393,566)</u>	<u>(6,637,391)</u>	<u>9,580,218</u>
Depreciable assets:					
Source of supply plant	6,025,030		-		6,025,030
Pumping plant	10,918,047		-	739,410	11,657,457
Bio-remediation plant	24,907,020		-		24,907,020
Water treatment plant	35,708,659		-	248,527	35,957,186
Transmission and distribution plant	117,270,985	1,429,446	-	3,512,084	122,212,515
General plant and equipment	13,487,000		-	2,137,370	15,624,370
Total depreciable assets	<u>208,316,741</u>	<u>1,429,446</u>	<u>-</u>	<u>6,637,391</u>	<u>216,383,578</u>
Less accumulated depreciation:					
Source of supply plant	(4,105,655)	(253,589)	-	-	(4,359,244)
Pumping plant	(7,737,118)	(461,938)	-	-	(8,199,056)
Bio-remediation plant	(4,550,875)	(830,234)	-	-	(5,381,109)
Water treatment plant	(28,015,131)	(1,028,068)	-	-	(29,043,199)
Transmission and distribution plant	(42,157,823)	(2,801,516)	-	-	(44,959,339)
General plant and equipment	(7,017,082)	(774,887)	-	-	(7,791,969)
Total accumulated depreciation	<u>(93,583,684)</u>	<u>(6,150,232)</u>	<u>-</u>	<u>-</u>	<u>(99,733,916)</u>
Total depreciable assets, net	<u>114,733,057</u>	<u>(4,720,786)</u>	<u>-</u>	<u>6,637,391</u>	<u>116,649,662</u>
Intangible assets:					
Water rights	404,949		-	-	404,949
Water participation rights	9,645,865		-	-	9,645,865
Less: accumulated amortization	(2,572,231)	(321,529)	-	-	(2,893,760)
Total intangible assets, net	<u>7,478,583</u>	<u>(321,529)</u>	<u>-</u>	<u>-</u>	<u>7,157,054</u>
Total capital assets, net	<u>\$ 132,766,649</u>	<u>\$ 1,013,851</u>	<u>\$ (393,566)</u>	<u>\$ -</u>	<u>\$ 133,386,934</u>

Depreciation expense for the years ended June 30, 2021 and 2020 were \$6,199,142 and 6,150,232, respectively. Major capital assets additions during the current year include the upgrades and extensions of the District's transmission and distribution, water treatment plant, general plant and pumping plant. A significant portion of these additions were constructed by the District and/or sub-contractors and transferred out of construction-in-process, upon completion of these various projects.

Amortization expense for the years ended June 30, 2021 and 2020 were \$321,529 and \$321,529, respectively.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 3 – Capital Assets (Continued)**Construction-In-Process**

The construction-in-process balances at June 30, 2020 are as follows:

	2020
Fixed Bed Reactor Design	\$ 3,000,000
Zone 4 30' WL in Highland	1,828,049
Zone 6 12" Persimmon & Sum	647,735
Zone 6-Well 54 Deare Tank	413,744
Various minor district projects	1,477,723
Total construction-in-process	\$ 7,367,251

Intangible Assets

In 2012, the District acquired water participation rights from the San Bernardino Valley Municipal Water District for \$9,645,865. The District is amortizing the participation rights until January 31, 2041.

Note 4 – Compensated Absences

Changes to compensated absences for the years ended June 30, 2021 and 2020 were as follows:

Year Ended	Beginning Balance	Earned	Taken	Ending Balance	Current Portion	Non-current Portion
June 30, 2021	\$ 868,199	\$ 832,745	\$ (859,190)	\$ 841,754	\$ 462,965	\$ 378,789
June 30, 2020	758,893	546,168	(436,862)	868,199	477,509	390,690

Note 5 – Long-Term Debt

Changes in long-term debt for the year ended June 30, 2021 were as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Amount Due Within One Year	Amount Due In More Than One Year
Publicly offering:						
Water Revenue Refunding						
Bonds, Series 2016A	\$ 20,630,000	\$ -	\$ (415,000)	\$ 20,215,000	\$ 430,000	\$ 19,785,000
Add: Unamortized Premium	1,075,528	-	(40,617)	1,034,911	-	1,034,911
Total bond payable	21,705,528	-	(455,617)	21,249,911	430,000	20,819,911
Direct borrowing:						
Hydroelectric Plant	2,647,951	-	(331,100)	2,316,851	331,100	1,985,751
Water Participation Rights						
Contract payable	6,752,106	-	(321,529)	6,430,577	321,529	6,109,048
Total long-term debt	\$ 31,105,585	\$ -	\$ (1,108,246)	\$ 29,997,339	\$ 1,082,629	\$ 28,914,710

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 5 – Long-Term Debt (Continued)

Changes in long-term debt for the year ended June 30, 2020 were as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Amount Due Within One Year	Amount Due In More Than One Year
Publicly offering:						
Water Revenue Refunding						
Bonds, Series 2016A	\$ 21,040,000	\$ -	\$ (410,000)	\$ 20,630,000	\$ 415,000	\$ 20,215,000
Add: Unamortized Premium	1,116,146	-	(40,618)	1,075,528	-	1,075,528
Total bond payable	22,156,146	-	(450,618)	21,705,528	415,000	21,290,528
Direct borrowing:						
Hydroelectric Plant						
	2,979,051	-	(331,100)	2,647,951	331,100	2,316,851
Water Participation Rights						
Contract payable	7,086,693	-	(334,587)	6,752,106	321,529	6,430,577
Total long-term debt	\$ 32,221,890	\$ -	\$ (1,116,305)	\$ 31,105,585	\$ 1,067,629	\$ 30,037,956

Water Revenue Refunding Bonds Series 2016A

The 2016A Bonds were issued to provide funds, together with certain other moneys: (i) to prepay all amounts payable under the Series 2006D-2 Bonds installment purchase agreement between the District and California Statewide Communities Development Authority; and (ii) pay costs of issuance of the 2016A Bonds. The 2016A Bonds were issued pursuant to an Indenture of Trust, dated December 1, 2016, by and between the District and U.S. Bank National Association. The 2016A Bonds were in the aggregate principal amount of \$22,035,000. The 2016A Bonds were dated as of the date of initial issuance, and will bear interest ranging from 2.00% to 5.00% per annum, payable on April 1 and October 1, commencing April 1, 2017, and ending October 1, 2047. The Series 2016A Bonds are payable solely from the net revenues of the District's water system as defined in the Series 2016A Bond Indenture.

The District has covenanted that it shall at all times while any of the 2016A Bonds remain unpaid, to the maximum extent permitted by law, to fix, prescribe and collect rates, fees and charges and manage the operation of the District for each fiscal year so as to yield District's net revenues equal to at least 1.20 times the annual debt service. The District is in compliance with such covenant at June 30, 2021 and 2020. In event of default, the District upon demand by U.S. Bank National Association, will immediately repay the total unpaid principal of the Bonds, accrued interests.

The amount outstanding at June 30, 2021 was \$20,215,000. The annual debt service requirements on these bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 430,000	\$ 876,350	\$ 1,306,350
2023	440,000	863,300	1,303,300
2024	455,000	847,600	1,302,600
2025	475,000	829,000	1,304,000
2026-2030	2,715,000	3,771,875	6,486,875
2031-2035	3,450,000	3,021,350	6,471,350
2036-2040	2,505,000	2,140,875	4,645,875
2041-2045	3,910,000	1,401,600	5,311,600
2046-2047	5,835,000	350,100	6,185,100
Total	\$ 20,215,000	\$ 14,102,050	\$ 34,317,050

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 5 – Long-Term Debt (Continued)

Hydroelectric Plant

In December 20, 2016, the District entered into an agreement with San Bernardino Valley Municipal Water District (“Valley District”) to finance and construct Roemer Hydroelectric Station. In the agreement, the Valley District agreed to finance the cost of the project total amounted of \$3,310,151 with the interest that the Valley District shall be revenue neutral in this financing arrangement. Beginning June 2018, the District shall repay the principal of the project funds, together with all interest accruing thereon, annually to the Valley District. As of June 30, 2021, the outstanding balance of the financing was in the amount of \$2,316,851.

Future debt service requirements are as follows:

Year Ending June 30,	Principal
2022	\$ 331,100
2023	331,100
2024	331,100
2025	331,100
2026	331,100
Thereafter	661,351
Total	<u>\$ 2,316,851</u>

Water Participation Rights Contract Payable

In 2012, the District acquired water participation rights from the San Bernardino Valley Municipal Water District. These rights entitle the District to purchase water from the Baseline Feeder system. The payment for the rights is calculated at 5,000-acre feet at \$90 per acre foot, per year, payable in monthly installments of \$26,794, until January 31, 2041. The calculated annual amount of \$321,529 is a minimum usage fee which does not actually represent the purchase of any water. Purchased water is billed in addition to the minimum fee.

Future debt service requirements are as follows:

Year Ending June 30,	Principal
2022	\$ 321,529
2023	321,529
2024	321,529
2025	321,529
2026-2030	1,607,645
2031-2035	1,607,645
2036-2040	1,607,645
2041	321,526
Total	<u>\$ 6,430,577</u>

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 6 – Defined Benefit Pension Plans

The following is the summary of net pension liability and related deferred outflows of resources and deferred inflows of resources at June 30, 2021 and 2020 and pension expense for the years then ended.

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Deferred outflows of resources:		
Pension contribution made after measurement date	\$ 1,037,677	\$ 984,477
Difference between expected and actual experiences	368,968	445,973
Difference between projected and actual earnings on pension investments	212,695	-
Adjustment due to difference in proportion	467,484	430,657
Change of assumptions	-	306,188
Total deferred outflows of resources	<u>\$ 2,086,824</u>	<u>\$ 2,167,295</u>
Net pension liability:		
Miscellaneous plan	\$ 7,159,848	\$ 6,421,111
Total net pension liability	<u>\$ 7,159,848</u>	<u>\$ 6,421,111</u>
Deferred inflows of resources:		
Difference between expected and actual experiences	\$ -	\$ 34,554
Difference between projected and actual earnings on pension investments	-	112,261
Difference between District's contribution and proportionate share of contribution	275,016	279,196
Change of assumptions	51,067	108,541
Total deferred inflows of resources	<u>\$ 326,083</u>	<u>\$ 534,552</u>
Pension Expense:		
Miscellaneous plan	\$ 1,648,416	\$ 1,680,717
Total pension expense	<u>\$ 1,648,416</u>	<u>\$ 1,680,717</u>

General Information about the Pension Plan

Plans Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public agencies within the State of California. Benefit provisions and all other requirements are established by state statute and the District. A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2019 and 2018 Annual Actuarial Valuation Report. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

Benefits Provided

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A classic CalPERS member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 or 12 consecutive months' full-time equivalent monthly pay. Retirement benefits for classic miscellaneous employees are calculated as 2% of the average final 12 months compensation. Retirement benefits for PEPRA miscellaneous employees are calculated as 2% of the average final 36 months compensation.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 6 – Defined Benefit Pension Plans (Continued)

General Information about the Pension Plan (Continued)

Participant is eligible for non-industrial disability retirement if becomes disabled and has at least 5 years of credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8% of final compensation, multiplied by service. Industrial disability benefits are not offered.

The Plan's provisions and benefits in effect as of June 30, 2019 and 2018, the valuation date, are summarized as follows:

	2019		2018	
	Classic Tier 1	PEPRA Tier 2	Classic Tier 1	PEPRA Tier 2
	Prior to January 1, 2013	On or After January 1, 2013	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-55 & up	52-67 & up	50-55 & up	52-67 & up
Required employee contribution rates	7.000%	6.750%	7.000%	6.750%
Required employer contribution rates	10.221%	6.985%	9.409%	6.842%

Employees Covered by Benefit Terms

At June 30, 2019 and 2018, the valuation date, the following employees were covered by the benefit terms for the Plan:

	2019		2018	
	Miscellaneous Plan		Miscellaneous Plan	
	Classic	PEPRA	Classic	PEPRA
Active employees	42	42	46	31
Transferred and terminated employees	73	13	73	8
Retired employees and beneficiaries	42	1	39	-
Total	157	56	158	39

Contributions

Section 20814(c) of the California Public Employees' Retirement Law ("PERL") requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The Public agency cost-sharing plans covered by the miscellaneous risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 6 – Defined Benefit Pension Plans (Continued)

Net Pension Liability

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The June 30, 2019 and 2018 valuation were rolled forward to determine the June 30, 2020 and 2019 total pension liability, based on the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

¹The mortality table used in 2019 and 2018 was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to December 2017 Experience Study Report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website at www.calpers.ca.gov under Forms and Publications.

Change of Assumptions

For the measurement period June 30, 2020 and 2019, there were no changes of assumptions. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate. There were no changes in the discount rate.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 6 – Defined Benefit Pension Plans (Continued)

Net Pension Liability (Continued)

Long-Term Expected Rate of Return (Continued)

The expected real rates of return by asset class are as followed:

Asset Class ¹	Assumed Asset Allocation	Real Return Years 1-10 ²	Real Return Years 11+ ³
Global Equity	50%	4.80%	5.98%
Global Fixed Income	28%	1.00%	2.62%
Inflation Sensitive	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%

¹In the CalPERS' CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

²An expected inflation of 2.00% used for this period

³An expected inflation of 2.92% used for this period.

Discount Rate

The discount rate used to measure the total pension liabilities was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liabilities of the Plan as of the measurement date at June 30, 2020 and 2019, calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

Measurement Date	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
June 30, 2020	\$ 11,597,807	\$ 7,159,848	\$ 3,492,900
June 30, 2019	10,602,954	6,421,111	2,969,294

Pension Plan Fiduciary Net Position

Detail information about the plan's fiduciary net position is available in the separately issued CalPERS financial reports and can be obtained from CalPERS' website under Forms and Publications.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 6 – Defined Benefit Pension Plans (Continued)

Changes in the Net Pension Liability (continued)

Proportionate Share of Net Pension Liability and Pension Expense

The following table shows the plan's proportionate share of the risk pool collective net pension liability over the measurement period:

	Miscellaneous Plan		
	Total Pension Liability	Increase (Decrease)	
		Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(c) - (a) - (b)
Balance at June 30, 2019 (Valuation Date)	\$ 31,091,065	\$ 24,669,954	\$ 6,421,111
Balance at June 30, 2020 (Measurement Date)	33,349,163	26,189,315	7,159,848
Net Changes during 2019-2020	2,258,098	1,519,361	738,737
Balance at June 30, 2018 (Valuation Date)	\$ 29,312,907	\$ 23,598,084	\$ 5,714,823
Balance at June 30, 2019 (Measurement Date)	31,091,065	24,669,954	6,421,111
Net Changes during 2018-2019	1,778,158	1,071,870	706,288

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool for the measurement periods ended June 30, 2020 and 2019.

- (1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2019 and 2018). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2020 and 2019). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2020 and 2019 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2019-2020 and 2018-2019).
- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date. TPL is allocated based on the rate plan's share of the actuarial accrued liability. FNP is allocated based on the rate plan's share of market value assets.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
- (5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 6 – Defined Benefit Pension Plans (Continued)

Changes in the Net Pension Liability (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

Deferred outflows of resources, deferred inflows of resources, and pension expense are allocated based on the District's share of contributions made during the measurement period.

The District's proportionate share of the net pension liability was as follows:

2021		2020	
Measurement Date		Measurement Date	
June 30, 2019	0.0627%	June 30, 2018	0.0593%
June 30, 2020	0.0658%	June 30, 2019	0.0627%
Change - Increase (Decrease)	0.0031%	Change - Increase (Decrease)	0.0034%

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the years ended June 30, 2021 and 2020, the District recognized pension expense in the amounts of \$1,648,416 and \$1,680,717 respectively. At June 30, 2021 and 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2021		2020	
	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources
Pension contribution after measurement date	\$ 1,037,677	\$ -	\$ 984,477	\$ -
Changes of assumptions	-	(51,067)	306,188	(108,541)
Difference between expected and actual experience	368,968	-	445,973	(34,554)
Projected earnings on pension plan investments under/(in excess of) actual earnings	212,695	-	-	(112,261)
Adjustment due to differences in proportions	467,484	-	430,657	-
Employer's actual contributions in excess of/(under) employer's proportionate share of contribution	-	(275,016)	-	(279,196)
Total	\$ 2,086,824	\$ (326,083)	\$ 2,167,295	\$ (534,552)

Deferred outflows of resources related to pensions resulting from District's contributions subsequent to the measurement date in the amount of \$1,037,677 and \$984,477 will be recognized as a reduction of the collective net pension liability in the years ended June 30, 2021 and 2020, respectively.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Deferred Outflows/ (Inflows) of Resources		Year Ending June 30,	Deferred Outflows/ (Inflows) of Resources	
	2021			2020	
2022	\$	181,137	2021	\$	550,129
2023		252,329	2022		5,197
2024		187,583	2023		70,256
2025		102,015	2024		22,684
2026		-	2025		-
	\$	<u>723,064</u>		\$	<u>648,266</u>

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 7 – Other Postemployment Benefits (“OPEB”)

At June 30, 2021 and 2020, total OPEB liability and related deferred outflows of resources and deferred inflows of resources are as follow:

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Deferred outflows of resources:		
OPEB contribution after measurement date	\$ 1,310,480	\$ 1,244,934
Difference between expected and actual experience	1,602,410	1,828,101
Projected earnings on pension plan investments under/(in excess of) actual earnings	84,395	279
Total deferred outflows of resources	<u>\$ 2,997,285</u>	<u>\$ 3,073,314</u>
Total other postemployment benefit liability	<u>\$ 8,401,079</u>	<u>\$ 10,177,134</u>
Deferred inflows of resources:		
Change of assumptions	5,348,522	4,786,685
Difference between expected and actual experience	251,935	-
Total deferred inflows of resources	<u>\$ 5,600,457</u>	<u>\$ 4,786,685</u>
OPEB Expense	<u>\$ 424,226</u>	<u>\$ 581,400</u>

General Information about the OPEB Plan

Plan Description

The District pays a portion of the cost of health insurance for retirees (including prescription drug benefits) under any group plan offered by the CalPERS Health Program, subject to certain restrictions as determined by the District. The District offers post-employment medical benefits to retired employees who satisfy the eligibility rules. Spouses and surviving spouses are also eligible to receive benefits. Retirees may enroll in any medical plan available through the District’s CalPERS Health Program, a cost-sharing multiple-employer medical coverage plan. The contribution requirements of eligible retired employees and the District are established and may be amended by the Board of Directors.

Eligibility

As of the June 30, 2020 and 2019, the measurement date, the following current and former employees were covered by the benefit terms under the OPEB Plan:

	<u>2020</u>	<u>2019</u>
Active employees	72	75
Inactive employees or beneficiaries currently receiving benefits	30	27
Inactive employees entitled to, but not yet receiving benefits	-	-
Total	<u>102</u>	<u>102</u>

Contributions

The OPEB Plan and its contribution requirements are established by Ordinance and may be amended by Board action to update the original Ordinance. The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2021, the District’s cash contributions were \$1,220,162 in payments to the California Employers’ Retiree Benefit Trust (CERBT) Fund and the estimated implied subsidy was \$90,318 resulting in total payments of \$1,310,480. For the fiscal year ended June 30, 2020, the District’s cash contributions were \$1,203,934 in payments to the California Employers’ Retiree Benefit Trust (CERBT) Fund and the estimated implied subsidy was \$41,000 resulting in total payments of \$1,244,934.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 7 – Other Postemployment Benefits (“OPEB”) (Continued)

Net OPEB Obligation

The District’s net OPEB liabilities were measured as of June 30, 2019 and 2018 and the total OPEB liabilities used to calculate the net OPEB liabilities were determined by an actuarial valuation as of June 30, 2018.

Actuarial Assumptions

Total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date	June 30, 2020
Actuarial Assumptions:	
Discount Rate	6.75%
Expected Long-Term Rate on Return on Investments	6.75%
General Inflation	Expected District contributions projected to keep sufficient plan assets to pay all benefits from trust
Mortality, Retirement, Pre-retirement Mortality: Postretirement Mortality:	3%
Salary Increases	CalPERS Service Retirement for Active Members (1997-2015).
Medical Trend	Preretirement Mortality Rates from CalPERS Experience Study (1997-2015).
Dental and Vision Trend	Post-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (1997-2015).
Healthcare Participation for Future Retirees	3% aggregate; merit CalPERS 1997-2015 experience study
Medicare Eligibility	6.00 percent for 2020 decreasing to 5.40 percent for 2023, 5.20 percent for 2024-2060, and 4.00 percent for 2070 and thereafter; Medicare ages: 4.00 percent
	4.00%
	DOH < 7/1/2006: 95%
	DOH ≥ 7/1/2006: 50% with 5 years of service, increasing to 95% with 20 years of service
	100%

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Rate of Return
Global Equity	59.00%	5.50%
Fixed Income	25.00%	1.50%
TIPS	5.00%	1.20%
Commodities	3.00%	0.60%
REITS	8.00%	3.70%
Total	100.00%	

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 7 – Other Postemployment Benefits (“OPEB”) (Continued)

Net OPEB Obligation (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 6.75 percent, based on CERBT Strategy 1 investment policy. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Change in Net OPEB Liability

	2021		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2020 (June 30, 2019 Measurement Date)	\$ 11,679,058	\$ 1,501,924	\$ 10,177,134
Changes recognized for the measurement period:			
Service cost	496,240	-	496,240
Interest on the total OPEB liability	808,919	-	808,919
Actual vs. expected experience	(277,128)	-	(277,128)
Changes of assumption	(1,523,953)	-	(1,523,953)
Contributions - employer	-	1,244,934	(1,244,934)
Net investment income	-	36,063	(36,063)
Benefits payments	(388,982)	(388,982)	-
Administrative expense	-	(864)	864
Net Changes during July 1, 2020 to June 30, 2021	(884,904)	891,151	(1,776,055)
Balance at June 30, 2021 (June 30, 2020 Measurement Date)	\$ 10,794,154	\$ 2,393,075	\$ 8,401,079
	2020		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2019 (June 30, 2018 Measurement Date)	\$ 10,814,654	\$ 841,995	\$ 9,972,659
Changes recognized for the measurement period:			
Service cost	335,647	-	335,647
Interest on the total OPEB liability	739,614	-	739,614
Changes of benefit terms	175,249	-	175,249
Contributions - employer	-	953,106	(953,106)
Net investment income	-	93,161	(93,161)
Benefits payments	(386,106)	(386,106)	-
Administrative expense	-	(232)	232
Net Changes during July 1, 2019 to June 30, 2020	864,404	659,929	204,475
Balance at June 30, 2020 (June 30, 2019 Measurement Date)	\$ 11,679,058	\$ 1,501,924	\$ 10,177,134

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 7 – Other Postemployment Benefits (“OPEB”) (Continued)

Change in Net OPEB Liability (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021 and 2020:

Measurement Date	Plan's Net OPEB Liability (Asset)		
	Discount Rate - 1% (5.75%)	Current Discount Rate (6.75%)	Discount Rate + 1% (7.75%)
June 30, 2020	\$ 9,927,587	\$ 8,401,079	\$ 7,140,361
June 30, 2019	12,004,218	10,177,134	8,694,292

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021 and 2020:

Measurement Date	Plan's Net OPEB Liability (Asset)		
	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
June 30, 2020	\$ 6,947,875	\$ 8,401,079	\$ 10,231,951
June 30, 2019	8,435,118	10,177,134	12,391,652

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal years ended June 30, 2021 and 2020, the District recognized OPEB expense of \$424,226 and \$581,400, respectively. As of fiscal years, ended June 30, 2021 and 2020, the District reported deferred outflows of resources related to OPEB from the following sources:

	2021		2020	
	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources
Changes of assumptions	\$ -	\$ 5,348,522	\$ -	\$ 4,786,685
Net difference between projected and actual earnings on plan investments	84,395	-	279	-
Difference between expected and actual experience	1,602,410	251,935	1,828,101	-
Employer contributions made subsequent to the measurement date	1,310,480	-	1,244,934	-
Total	\$ 2,997,285	\$ 5,600,457	\$ 3,073,314	\$ 4,786,685

Deferred outflows of resources related to OPEB resulting from District's contributions subsequent to the measurement date in the amounts of \$1,310,480 and \$1,244,934 will be recognized as a reduction of the net OPEB liability in the years ended June 30, 2021 and 2020, respectively.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 7 – Other Postemployment Benefits (“OPEB”) (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Amount reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Year Ended June 30	Deferred Outflows/(Inflows) of Resources 2021	Year Ended June 30	Deferred Outflows/(Inflows) of Resources 2020
2022	\$ (738,785)	2021	\$ (596,441)
2023	(738,785)	2022	(596,441)
2024	(744,278)	2023	(596,439)
2025	(740,229)	2024	(601,936)
2026	(597,766)	2025	(597,884)
Thereafter	(353,809)	Thereafter	30,836
	<u>\$ (3,913,652)</u>		<u>\$ (2,958,305)</u>

Note 8 – Net Investment in Capital Assets

Net investment in capital assets as of June 30, 2021 and 2020 were as follows:

Description	2021	2020
Capital assets, net	\$ 127,165,298	\$ 126,634,829
Water participation rights	6,430,577	6,752,105
Deferred amount on debt refunding	172,001	178,616
Capital related debt:		
Bonds payable - current	(430,000)	(415,000)
Bonds payable - noncurrent	(19,785,000)	(20,215,000)
Bond premium	(1,034,911)	(1,075,528)
Contracts payable - current	(652,629)	(652,629)
Contracts payable - noncurrent	(8,094,799)	(8,747,428)
Net investment in capital assets	<u>\$ 103,770,537</u>	<u>\$ 102,459,965</u>

Note 9 – Commitments and Contingencies

Construction Contracts

The District has a variety of agreements with private parties relating to the installation, improvement or modification of water facilities and distribution systems within its service area. The financing of such construction contracts is being provided primarily from the District’s replacement reserves and advances for construction.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District has estimated an aggregate contingent liability related to various claims and litigations in the amount of \$0 and \$438,970 as of June 30, 2021 and 2020, respectively. The contingent liability is periodically adjusted as additional information becomes available affecting management’s estimate. Actual claims and settlements paid will likely differ from this amount.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2021 and 2020

Note 10 – Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California water agencies. The purpose of the ACWA/JPIA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. As of June 30, 2020, the District participated in the liability and property programs of the ACWA/JPIA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$5,000,000, combined single limit at \$5,000,000 per occurrence. The JPIA purchases additional excess coverage layers: \$60 million per occurrence for general, auto and public officials' liability, which increases the limits on the insurance coverage noted above.

In addition to the above, the District also has the following insurance coverage:

- Public employee dishonesty coverage up to \$100,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance and destruction coverages.
- Property loss is paid at the replacement cost for property on file, if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$500 million per occurrence, subject to a \$2,500 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$100 million per occurrence, subject to various deductibles depending on the type of equipment.
- Workers' compensation insurance up to California statutory limits for all work-related injuries/illnesses covered by California law. Coverage is through the Special Districts Risk Management Authority.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the last three years. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2021, 2020 and 2019, other than an estimated contingent liability for various litigation, as described in Note 9.

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**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

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West Valley Water District
Required Supplementary Information (Unaudited)
Schedule of the District's Proportionate Share of the Net Pension Liability and Related Ratios
As of June 30, 2021

Last Ten Fiscal Years¹

California Public Employees' Retirement System ("CalPERS") - Miscellaneous Rate Plan

Measurement period ended	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
District's Proportion of the Net Pension Liability	0.1697%	0.1604%	0.1516%	0.1485%	0.1447%	0.1608%	0.1773%
District's Proportionate Share of the Net Pension Liability/(Asset)	<u>\$ 7,159,848</u>	<u>\$ 6,421,111</u>	<u>\$ 5,714,823</u>	<u>\$ 5,854,618</u>	<u>\$ 5,025,330</u>	<u>\$ 4,411,991</u>	<u>\$ 4,381,344</u>
District's Covered Payroll	<u>\$ 6,406,574</u>	<u>\$ 6,806,415</u>	<u>\$ 5,589,317</u>	<u>\$ 5,443,095</u>	<u>\$ 4,320,078</u>	<u>\$ 3,985,522</u>	<u>\$ 3,776,382</u>
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	<u>111.76%</u>	<u>94.34%</u>	<u>102.25%</u>	<u>107.56%</u>	<u>116.32%</u>	<u>110.70%</u>	<u>116.02%</u>
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>80.51%</u>	<u>80.51%</u>	<u>80.51%</u>	<u>78.53%</u>	<u>78.61%</u>	<u>78.40%</u>	<u>79.82%</u>

¹ Historical information is presented for measurement periods for which GASB 68 is applicable. Additional years' information will be displayed as it becomes available.

West Valley Water District
Required Supplementary Information (Unaudited)
Schedule of Contributions
For the Year Ended June 30, 2021

Last Ten Fiscal Years¹

California Public Employees' Retirement System ("CalPERS") - Miscellaneous Rate Plan

Fiscal year	2020-21	2019-20	2018-19	2017-18	2016-17
Actuarially determined contribution ²	\$ 1,037,677	\$ 984,477	\$ 812,147	\$ 715,005	\$ 628,828
Contribution in relation to the determined contribution ²	<u>(1,037,677)</u>	<u>(984,477)</u>	<u>(812,147)</u>	<u>(715,005)</u>	<u>(628,828)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	<u>\$ 6,406,574</u>	<u>\$ 6,806,415</u>	<u>\$ 5,589,317</u>	<u>\$ 5,443,095</u>	<u>\$ 4,320,078</u>
Contribution as a percentage of covered payroll	<u>16.20%</u>	<u>14.46%</u>	<u>14.53%</u>	<u>13.14%</u>	<u>14.56%</u>

¹ Historical information is presented for measurement periods for which GASB 68 is applicable. Additional years' information will be displayed as it becomes available.

² Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions. CalPERS has determined that employer obligations referred to as "side funds" are not considered separately financed specific liabilities.

Notes to Schedule:

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2017 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a Golden Handshakes).

Changes of Assumptions: In 2020 and 2019, there were no changes. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

West Valley Water District
Required Supplementary Information (Unaudited)
Schedule of Contributions (Continued)
For the Year Ended June 30, 2021

Last Ten Fiscal Years¹

California Public Employees' Retirement System ("CalPERS") - Miscellaneous Rate Plan

Fiscal year	2015-16	2014-15	2013-14
Actuarially determined contribution	\$ 658,011	\$ 608,372	\$ 563,394
Contribution in relation to the actuarially determined contribution:	(1,272,291)	(608,372)	(563,394)
Contribution deficiency (excess)	\$ (614,280)	\$ -	\$ -
Covered payroll	\$ 4,320,078	\$ 3,985,522	\$ 3,776,382
Contribution as a percentage of covered payroll ²	29.45%	15.26%	14.92%

¹ Historical information is presented for measurement periods for which GASB 68 is applicable. Additional years' information will be displayed as it becomes available.

² Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions. CalPERS has determined that employer obligations referred to as "side funds" are not considered separately financed specific liabilities.

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West Valley Water District
Required Supplementary Information (Unaudited)
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2021

Last Ten Fiscal Years ¹

Other Postemployment Benefits ("OPEB") Plan

Measurement period	2019-20	2018-19	2017-18	2016-17
Total OPEB liability				
Service cost	\$ 496,240	\$ 335,647	\$ 236,285	\$ 683,520
Interest	808,919	739,614	552,581	428,490
Changes of benefit terms	-	175,249	-	-
Actual vs. expected experience	(277,128)	-	2,279,483	-
Changes of assumptions	(1,523,953)	-	(43,695)	(7,209,389)
Benefit payments	(388,982)	(386,106)	(320,225)	(287,245)
Net change in total OPEB liability	(884,904)	864,404	2,704,429	(6,384,624)
Total OPEB liability - beginning	11,679,058	10,814,654	8,110,225	14,494,849
Total OPEB liability - ending (a)	\$ 10,794,154	\$ 11,679,058	\$ 10,814,654	\$ 8,110,225
OPEB fiduciary net position				
Contributions -				
Contributions - employer	1,244,934	953,106	1,150,225	-
Net investment income	36,063	93,161	12,291	-
Benefit payments	(388,982)	(386,106)	(320,225)	-
Administrative expense	(864)	(232)	(296)	-
Net change in plan fiduciary net position	891,151	659,929	841,995	-
Plan fiduciary net position, beginning	1,501,924	841,995	-	-
Plan fiduciary net position, ending (b)	2,393,075	1,501,924	841,995	-
Plan net OPEB liability - ending (a) - (b)	\$ 8,401,079	\$ 10,177,134	\$ 9,972,659	\$ 8,110,225
Plan's fiduciary net position as a percentage of the total OPEB liability	22.17%	12.86%	7.79%	0.00%
Covered payroll	\$ 8,808,682	\$ 7,177,705	\$ 6,831,331	\$ 6,080,776
Plan net OPEB liability as a percentage of covered payroll	95.37%	141.79%	145.98%	133.37%

¹ Historical information is presented for measurement periods for which GASB 75 is applicable. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

Charges in assumptions: None

West Valley Water District
Required Supplementary Information (Unaudited)
Schedule of Contributions
For the Year Ended June 30, 2021

Last Ten Fiscal Years ¹

Other Postemployment Benefits ("OPFB") Plan

Fiscal year	2020-21 ¹	2019-20 ¹	2018-19 ¹	2017-18 ¹
Actuarially determined contribution	\$ 1,302,426	\$ 1,267,587	\$ 859,000	\$ 869,006
Contribution in relation to the actuarially determined contribution	(1,310,480)	(1,244,934)	(953,106)	(1,150,225)
Contribution deficiency (excess)	\$ (8,054)	\$ 22,653	\$ (94,106)	\$ (281,219)
Covered payroll	7,526,256	8,808,682	7,263,849	6,831,331
Contribution as a percentage of covered payroll	17.41%	14.13%	13.12%	16.84%

¹ Historical information is presented for measurement periods for which GASB 75 is applicable. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

Valuation date June 30, 2020

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll
Amortization period	06/30/2016 Unfunded Liability: 16-year period for 2020/21 06/30/2018 Unfunded Liability: 19-year period for 2020/21 06/30/2020 Unfunded Liability: 20-year period delayed to 2021/22
Discount rate	6.75%
General inflation	2.75%
Medical trend	Non-Medicare 6.00 percent for 2020 decreasing to 5.40 percent for 2023, 5.20 percent for 2024-2060, and 4.00 percent for 2070 and thereafter; Medicare ages: 4.00 percent
Pre-retirement Mortality:	Preretirement Mortality Rates from CalPERS Experience Study (1997-2015).
Postretirement Mortality:	Post-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (1997-2015).

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STATISTICAL INFORMATION



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West Valley Water District

Statistical Section Contents

This section of the comprehensive annual financial report presents detailed information as a context for understanding what the information in the accompanying financial statements, notes disclosures, and required supplementary information says about the District's overall financial health.

<u>Contents</u>	<u>Pages</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	58 - 61
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the District's ability to generate revenues.	62 - 65
Debt Capacity	
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	66 - 67
Demographic and Economic Information	
These schedules contain information about the District's operations and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.	69
Operating Information	
These schedules contain information about the District's operations and resources to help the reader understand how the District's financial information relates to the services the government provides and the activities it performs	70 - 72

West Valley Water District
Changes in Net Position by Component
Last Ten Fiscal Years

Schedule 1

	Fiscal Year				2016
	2012	2013	As Restated	As Restated	
			2014	2015	
Changes in net position:					
Operating revenues (see Schedule 2)	\$ 15,601,438	\$ 19,264,708	\$ 22,907,911	\$ 25,012,159	\$ 23,230,364
Operating expenses (see Schedule 3)	(14,146,510)	(15,781,608)	(16,995,392)	(17,034,621)	(16,736,478)
Depreciation and amortization	(6,751,348)	(6,734,329)	(7,554,520)	(7,589,826)	(7,667,691)
Operating income(loss)	(5,296,420)	(3,251,229)	(1,642,001)	387,712	(1,173,805)
Non-operating revenues(expenses):					
Property taxes	1,422,629	1,760,434	1,459,571	1,658,936	1,758,220
Interest and investment earnings	60,255	48,171	64,380	65,371	127,090
Rental income - cellular antennas	27,714	35,663	26,746	32,207	29,966
Impairment loss	-	-	-	-	-
Gain/(loss) on sale/disposition of capital assets	16,171	-	45,650	24,644	24,400
Grants and Reimbursements	-	2,000,000	-	-	43,241
Board approved rate rebate	-	-	-	-	(2,547,492)
Interest expense - long term debt	(1,295,266)	(1,246,914)	(1,196,877)	(1,148,837)	(1,055,660)
Bond issuance costs	-	-	-	-	-
Amortization of deferred charges	(48,474)	(601,613)	(19,740)	(19,740)	-
Other non-operating revenue/(expense), net	(146,563)	55,737	34,575	202,348	24,524
Total non-operating revenues(expenses), net	36,466	2,051,478	414,305	814,929	(1,595,711)
Net income (loss) before capital contributions	(5,259,954)	(1,199,751)	(1,227,696)	1,202,641	(2,769,516)
Capital contributions	12,431,630	4,760,891	4,283,248	4,940,175	4,383,464
Changes in net position	\$ 7,171,676	\$ 3,561,140	\$ 3,055,552	\$ 6,142,816	\$ 1,613,948
Prior period adjustment					1,421,880
Net position by component:					
Net investment in capital assets	\$ 85,587,880	\$ 87,705,995	\$ 86,581,350	\$ 87,693,459	\$ 87,041,544
Restricted for capital projects	5,058,581	5,061,866	3,190,652	5,360,944	1,366,458
Restricted for debt service	55,093	2,196,172	2,194,435	5,873,252	1,020,896
Unrestricted	9,666,276	8,964,937	15,018,085	9,219,049	21,753,634
Total net assets	\$ 100,367,830	\$ 103,928,970	\$ 106,984,522	\$ 108,146,704	\$ 111,182,532

Source: West Valley Water District Accounting Department

West Valley Water District
Changes in Net Position by Component (Continued)
Last Ten Fiscal Years

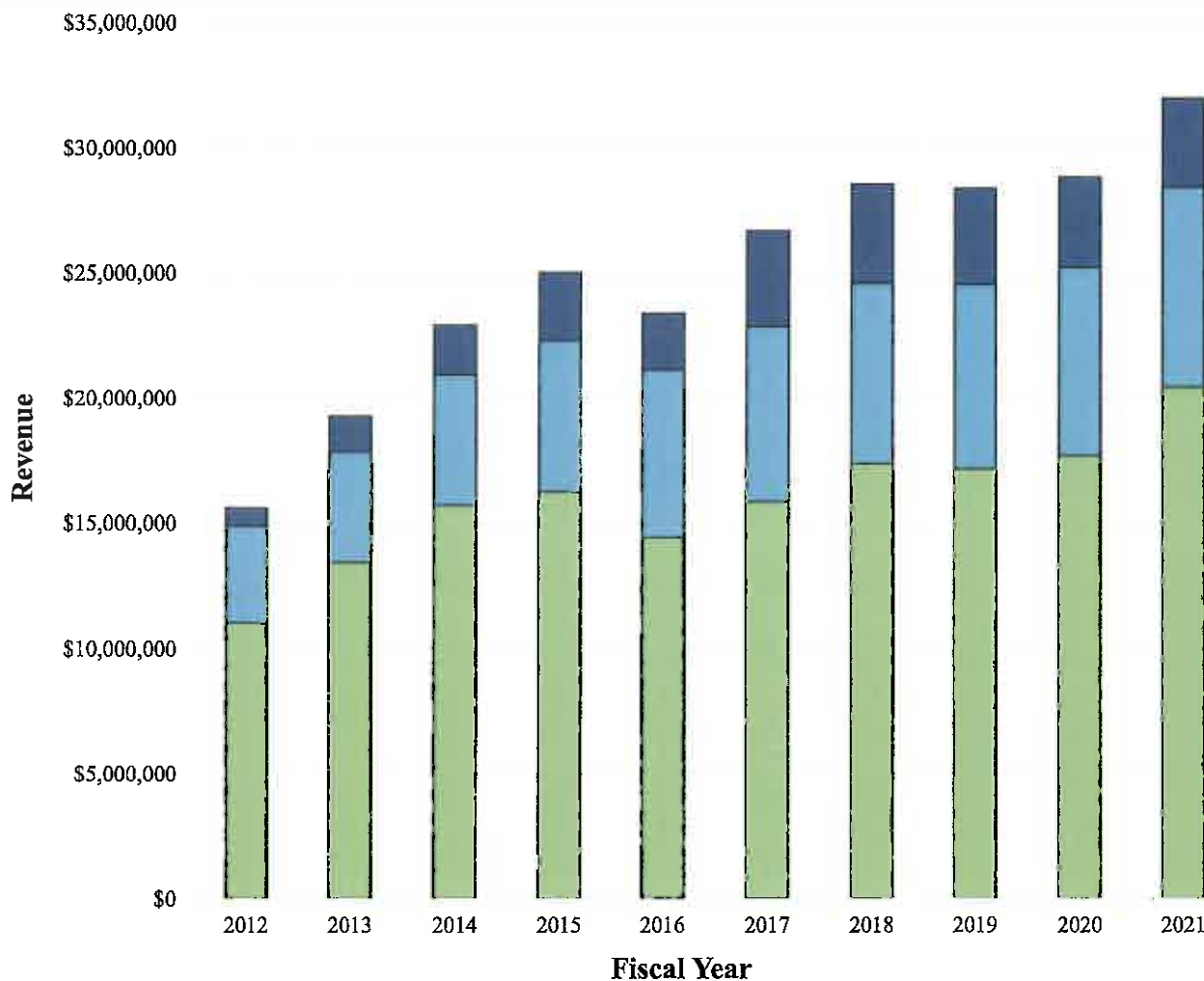
	Fiscal Year				
	Schedule 1				
	2017	2018	2019	2020	2021
Changes in net position:					
Operating revenues (see Schedule 2)	\$ 26,677,886	\$ 28,543,972	\$ 28,356,765	\$ 28,820,834	\$ 31,962,156
Operating expenses (see Schedule 3)	(20,446,067)	(21,706,285)	(23,287,875)	(26,934,303)	(25,252,917)
Depreciation and amortization	(7,889,469)	(6,268,421)	(6,344,364)	(6,471,761)	(6,520,670)
Operating income(loss)	(1,657,650)	569,266	(1,275,474)	(4,585,230)	188,569
Non-operating revenues(expenses):					
Property taxes	1,821,922	2,023,173	2,305,151	2,376,463	2,761,167
Interest and investment earnings	227,465	367,911	1,795,521	1,910,670	38,316
Rental income - cellular antennas	37,241	32,941	33,860	-	-
Impairment loss	-	-	-	-	(3,000,000)
Gain/(loss) on sale/disposition of capital assets	60,980	15,400	-	-	(189,254)
Grants and Reimbursements	2,518,254	554,897	703,949	100,330	-
Board approved rate rebate	-	(2,263,619)	-	-	-
Interest expense - long term debt	(940,835)	(879,953)	(897,275)	(942,842)	(865,955)
Bond issuance costs	(268,915)	-	-	-	-
Amortization of deferred charges	-	-	-	-	-
Other non-operating revenue/(expense), net	(931,062)	73,498	3,015,464	-	-
Total non-operating revenues(expenses), net	2,525,050	(75,752)	6,956,670	3,444,621	(1,255,726)
Net income (loss) before capital contributions	867,400	493,514	5,681,196	(1,240,939)	(1,067,157)
Capital contributions	3,506,937	16,643,552	10,120,527	4,917,877	8,851,642
Changes in net position	\$ 4,374,337	\$ 17,137,066	\$ 15,801,723	\$ 3,676,938	\$ 7,784,485
Prior period adjustment					
Net position by component:					
Net investment in capital assets	87,731,340	95,204,664	100,736,605	102,459,965	103,770,537
Restricted for capital projects	929,737	7,875,322	10,699,965	13,462,143	13,938,052
Restricted for debt service	-	-	-	-	-
Unrestricted	26,895,792	22,622,990	30,068,129	29,259,529	35,257,533
Total net assets	\$ 115,556,869	\$ 125,702,976	\$ 141,504,699	\$ 145,181,637	\$ 152,966,122

Source: West Valley Water District Accounting Department

West Valley Water District Operating Revenue By Source Last Ten Fiscal Years

Schedule 2

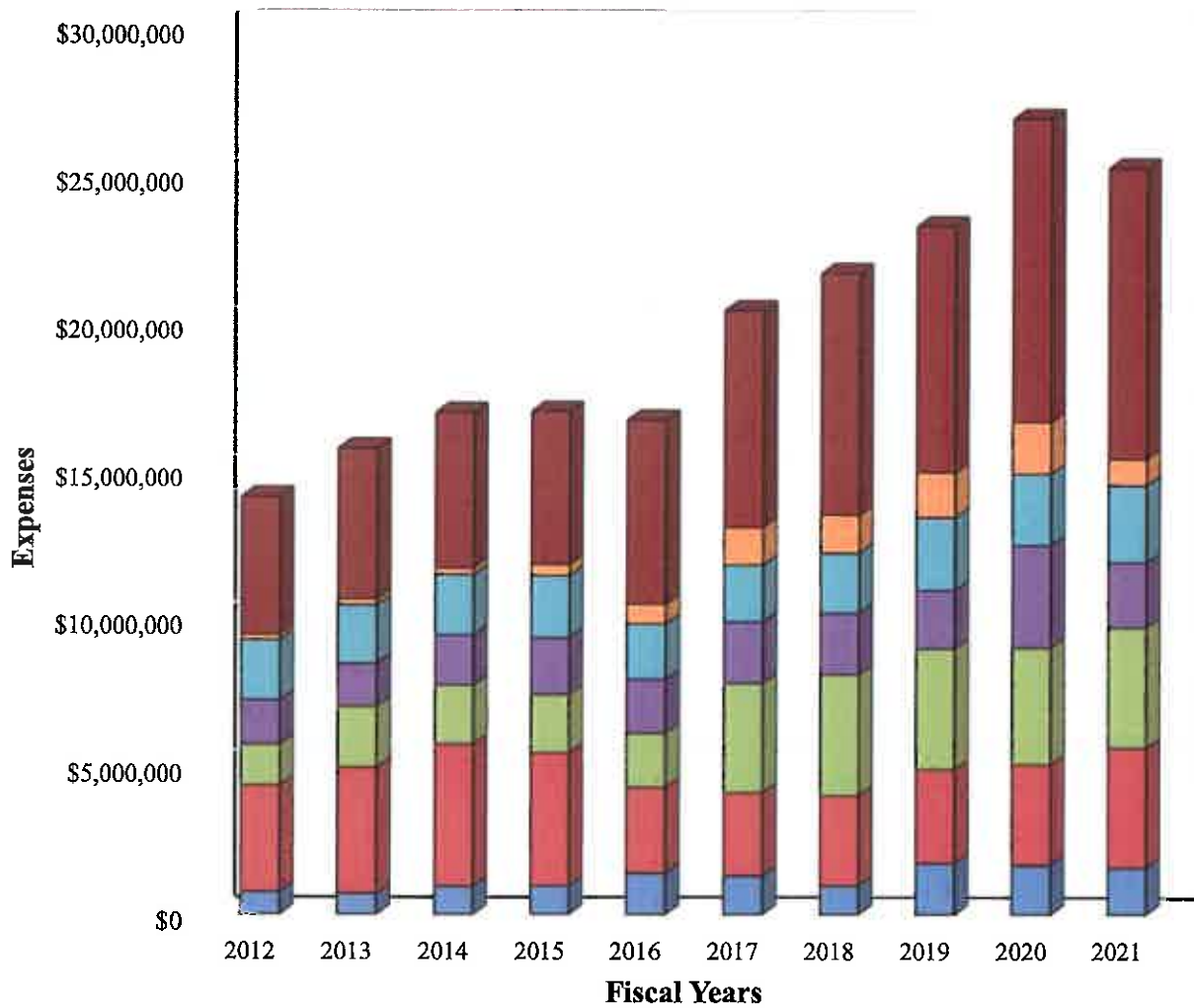
Fiscal Year	Water Consumption Sales	Water Service Charges	Other Operating Income	Total Operating Revenue
2012	11,019,032	3,855,757	726,649	15,601,438
2013	13,442,407	4,398,803	1,423,498	19,264,708
2014	15,715,734	5,214,461	1,977,716	22,907,911
2015	16,246,445	6,061,174	2,704,540	25,012,159
2016	14,420,079	6,702,841	2,240,801	23,363,721
2017	15,854,879	6,989,061	3,833,946	26,677,886
2018	17,370,508	7,201,939	3,971,525	28,543,972
2019	17,163,673	7,350,127	3,842,965	28,356,765
2020	17,698,440	7,506,847	3,615,547	28,820,834
2021	20,428,413	7,978,760	3,554,983	31,962,156



Source: West Valley Water District Accounting Department

West Valley Water District Operating Expenses by Activity Last Ten Fiscal Years

Fiscal Year	Source of Supply	Pumping	Water Treatment	Transmission and Distribution	Customer Accounts	Public Affairs	General and Administrative	Schedule 3 Total Operating Expenses
2012	759,898	3,624,258	1,388,672	1,500,136	2,032,390	183,840	4,657,316	14,146,510
2013	698,507	4,288,300	2,076,620	1,451,836	1,977,941	199,973	5,088,431	15,781,608
2014	951,189	4,831,597	2,011,328	1,687,965	2,035,498	229,295	5,248,520	16,995,392
2015	960,369	4,524,032	1,988,806	1,907,194	2,104,526	383,739	5,165,955	17,034,621
2016	1,404,819	2,910,119	1,842,223	1,825,012	1,885,567	656,120	6,212,618	16,736,478
2017	1,307,160	2,823,389	3,723,148	2,071,867	1,923,943	1,273,562	7,322,998	20,446,067
2018	972,624	3,066,501	4,110,055	2,074,410	2,031,657	1,280,123	8,170,915	21,706,285
2019	1,740,717	3,189,444	4,101,693	1,966,357	2,456,429	1,520,168	8,313,067	23,287,875
2020	1,676,085	3,416,731	3,966,298	3,448,753	2,425,709	1,740,136	10,260,591	26,934,303
2021	1,588,731	4,077,298	4,067,045	2,204,080	2,600,902	890,242	9,824,619	25,252,917

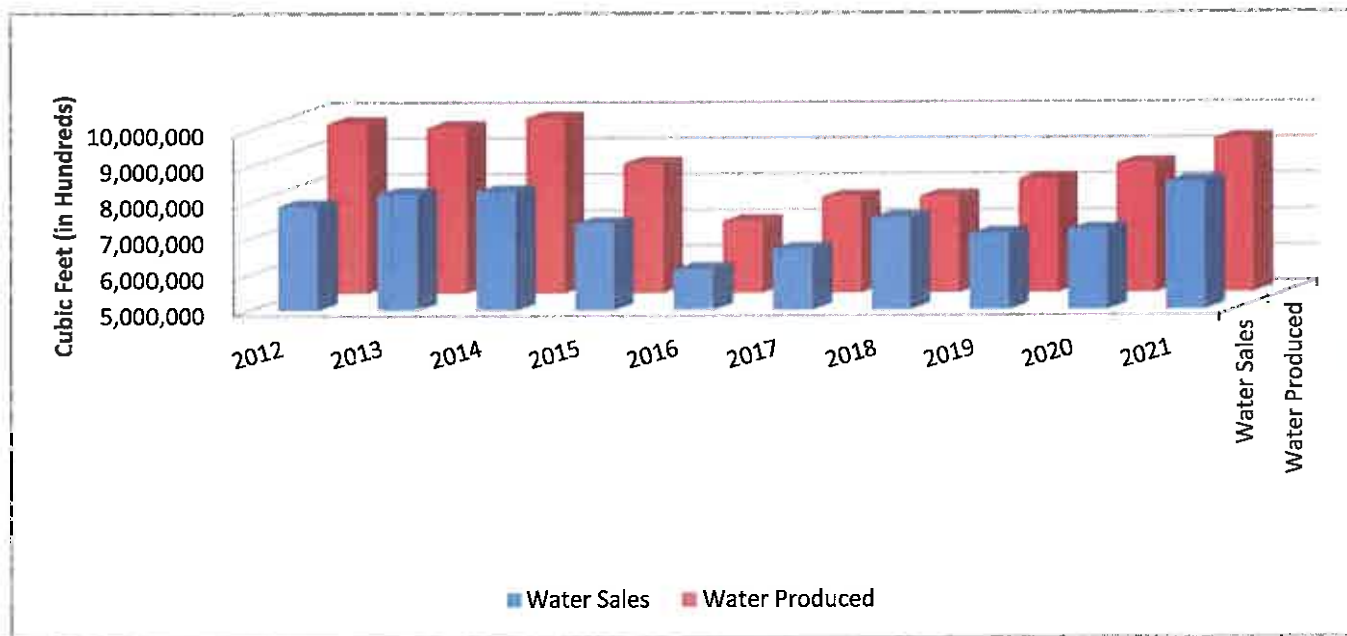


Source: West Valley Water District Accounting Department

West Valley Water District Revenue Base Last Ten Fiscal Years

Schedule 4

Fiscal Year	Water Sales (HCF)	Water Produced (HCF)
2012	7,912,309	9,742,948
2013	8,250,812	9,629,632
2014	8,323,184	9,891,169
2015	7,419,170	8,621,349
2016	6,151,431	7,016,601
2017	6,710,551	7,685,902
2018	7,576,183	7,705,595
2019	7,127,708	8,173,416
2020	7,238,771	8,610,871
2021	8,574,446	9,298,026



Note: See Schedule 2 "Operating Revenue by Source" for information regarding water revenues.

Note: West Valley Water District Accounting Department

**West Valley Water District
Revenue Rates
Last Ten Fiscal Years**

Water Consumption per Hundred Cubic Feet (HCF)											Schedule 5
Service Type	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Fire	74.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Tier 1		80.00	92.50	106.50	106.50	106.50	106.50	106.50	106.50	106.50	
Tier 2		87.50	100.00	115.00	115.00	115.00	115.00	115.00	115.00	115.00	
Tier 3		95.00	110.00	126.50	126.50	126.50	126.50	126.50	126.50	126.50	
Golf Course	0.94	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	
Hydrant	2.40	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	
Irrigation:											
Demand	0.75	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	
Gravity Flow	0.75	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	
Pressure	1.07	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	
Water	1.48	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Tier 1		1.60	1.85	2.13	2.13	2.13	2.13	2.13	2.13	2.13	
Tier 2		1.75	2.00	2.30	2.30	2.30	2.30	2.30	2.30	2.30	
Tier 3		1.90	2.20	2.53	2.53	2.53	2.53	2.53	2.53	2.53	

Connection Fees Per Month										
Meter Size	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Fire										
5/8" & 3/4"	9.17	10.54	10.54	10.54	10.54	10.54	10.54	10.54	10.54	10.54
1"	9.17	10.54	10.54	10.54	10.54	10.54	10.54	10.54	10.54	10.54
1 1/2"	13.76	15.81	15.81	15.81	15.81	15.81	15.81	15.81	15.81	15.81
2"	18.34	21.08	21.08	21.08	21.08	21.08	21.08	21.08	21.08	21.08
3"	27.51	31.62	31.62	31.62	31.62	31.62	31.62	31.62	31.62	31.62
4"	36.68	42.16	42.16	42.16	42.16	42.16	42.16	42.16	42.16	42.16
6"	55.02	63.24	63.24	63.24	63.24	63.24	63.24	63.24	63.24	63.24
8"	73.36	84.32	84.32	84.32	84.32	84.32	84.32	84.32	84.32	84.32
Golf Course										
All Sizes	57.68	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Hydrant										
All Sizes	63.63	73.17	73.17	73.17	73.17	73.17	73.17	73.17	73.17	73.17
Irrigation										
All Sizes:										
Demand	57.68	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Gravity Flow	57.68	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Pressure	57.68	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Water										
5/8" & 3/4"	14.60	16.79	19.31	22.21	22.21	22.21	22.21	22.21	22.21	22.21
1"	21.75	25.01	28.76	33.07	33.07	33.07	33.07	33.07	33.07	33.07
1 1/2"	32.07	36.88	42.41	48.77	48.77	48.77	48.77	48.77	48.77	48.77
2"	44.17	50.80	58.42	67.18	67.18	67.18	67.18	67.18	67.18	67.18
3"	64.12	73.74	84.80	97.52	97.52	97.52	97.52	97.52	97.52	97.52
4"	84.53	97.21	111.79	128.56	128.56	128.56	128.56	128.56	128.56	128.56
6"	128.23	147.46	169.58	195.02	195.02	195.02	195.02	195.02	195.02	195.02
8"	171.92	197.71	227.37	261.48	261.48	261.48	261.48	261.48	261.48	261.48

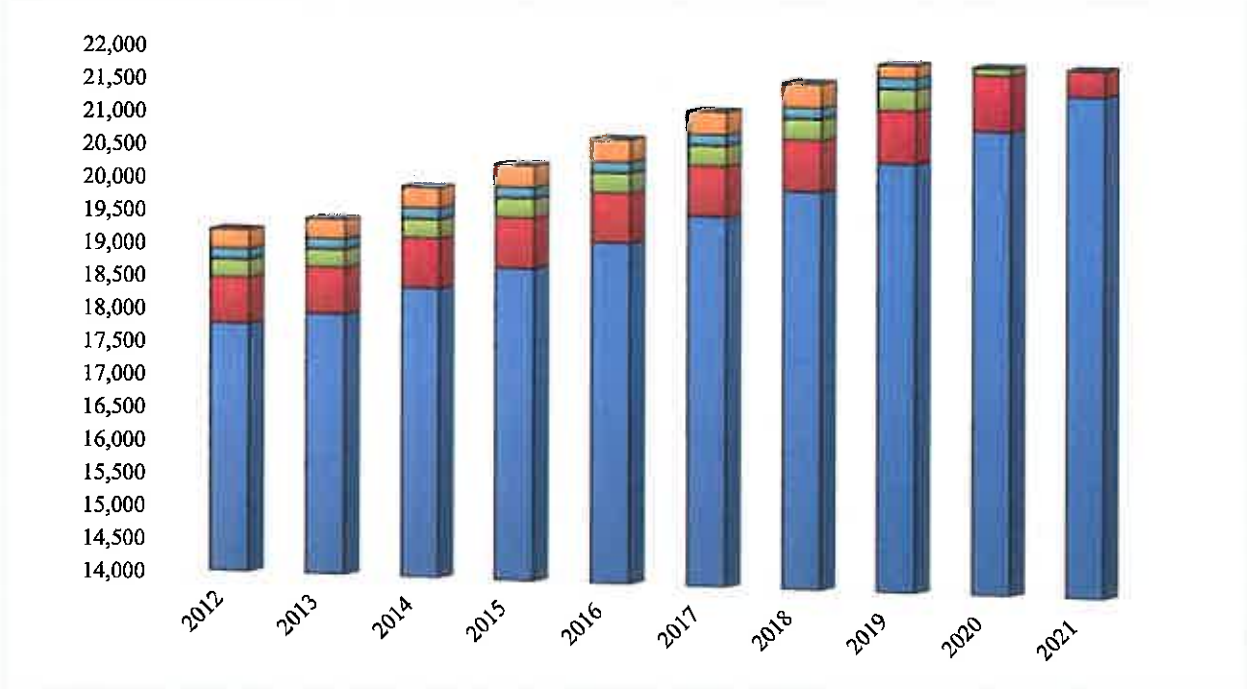
Note 1: Out of District rates for Water Service are one and a half times the In District rates.
 Note 2: The rates for Golf Course and Irrigation Services are by written agreement between the user and the District.

Source: West Valley Water District Board of Directors approved rate ordinances and resolutions.

West Valley Water District Customers by Type Last Ten Fiscal Years

Schedule 6

Fiscal Year	Customer Type								Total
	Residential	Commercial	Fire Service	Irrigation	Multi-Family	Parkway	Golf Course	Wholesale Water	
2012	17,773	692	267	13	155	287	0	0	19,187
2013	17,961	703	266	10	155	296	0	0	19,391
2014	18,397	754	284	11	159	316	0	0	19,921
2015	18,740	769	292	11	159	330	0	0	20,301
2016	19,174	756	299	10	159	341	0	1	20,740
2017	19,620	766	302	10	159	346	0	1	21,204
2018	20,043	779	318	10	159	366	0	1	21,676
2019	20,509	803	327	8	159	386	0	1	22,193
2020 ^E	21,040	849	364	9	168	420	0	1	22,851
2021 ^C	21,604	827	365	9	183	428	0	1	23,417



Note A: As a result of the 2012 rate study, certain accounts were reclassified to other types.

Note B: The schedule submitted for FY 2020 included a typo. The Multi-Family count was reflected as 468 instead of 168. The Total count was reflected as 23,151 instead of 22,851.

Note C: As a result of the service connection review, certain accounts were reclassified to other types. Most notably several Commercial accounts were reclassified to Residential.

Source: West Valley Water District Accounting Department

**West Valley Water District
Principal Customers
Current Fiscal Year and Nine Years Ago**

Schedule 7

Customer	2021		2012	
	Water Consumed	Percentage of Total	Water Consumed	Percentage of Total
Rialto Unified School District	247,106	2.88%	247,575	3.13%
City of Rialto	202,310	2.36%	157,804	1.99%
Marygold Mutual Water Company	188,561	2.20%	-	0.00%
City of Fontana	150,785	1.76%	97,672	1.23%
Colton Joint Unified School District	126,763	1.48%	136,185	1.72%
Robertson's Ready Mix	111,625	1.30%	192,172	2.43%
Target	103,983	1.21%	92,615	1.17%
Rosena Ranch Community Association	93,574	1.09%	898	0.01%
Aramark Uniform Services	84,828	0.99%	48,392	0.61%
Lennar Homes	61,286	0.71%	1,209	0.02%
Total	1,370,821	15.99%	974,522	12.32%
Total Water Consumed (HCF)	8,574,446	100.00%	7,912,309	100.00%

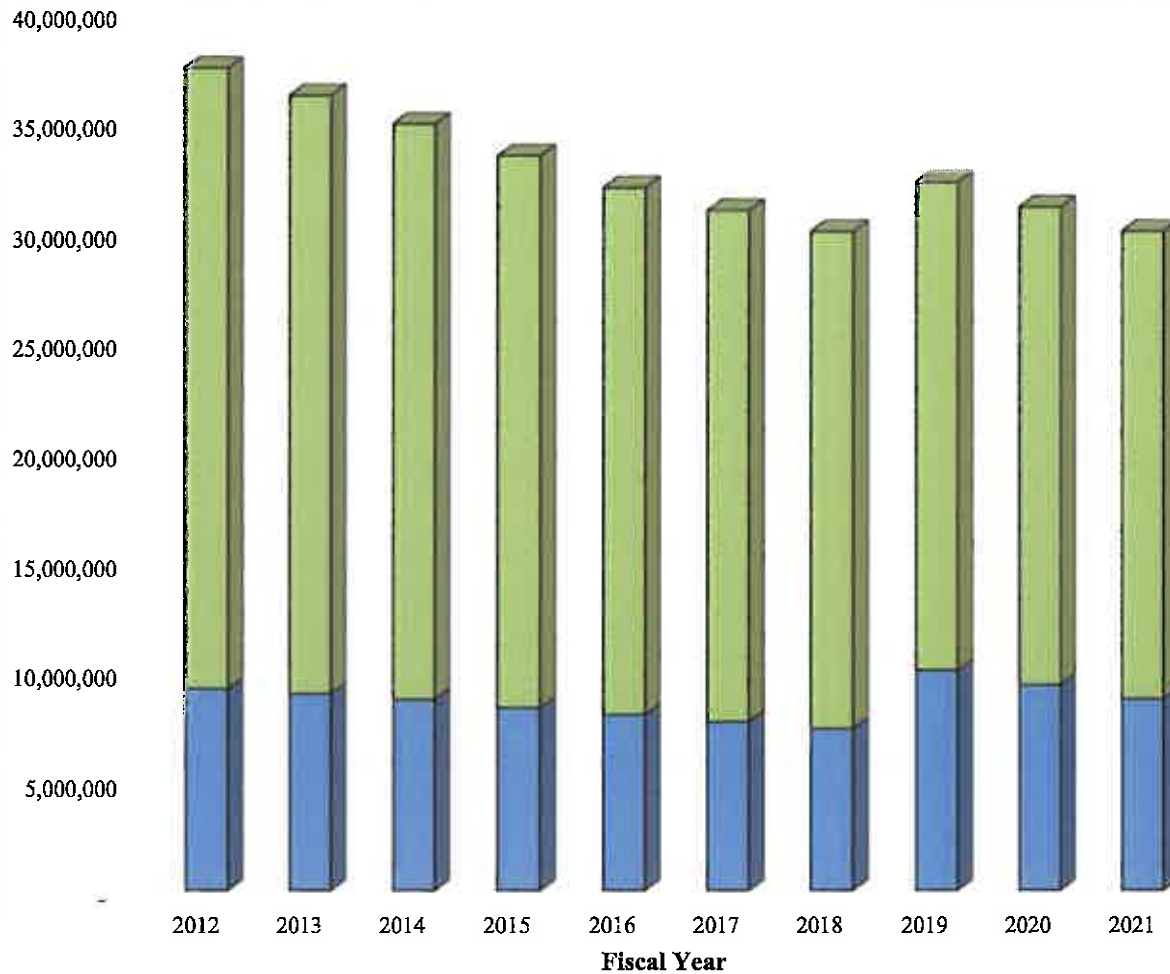
Source: West Valley Water District Accounting Department

West Valley Water District Ratios of Outstanding Debt by Type Last Ten Fiscal Years

Schedule 8

Fiscal Year	Contracts Payable	Bonds Payable	Notes Payable	Total		
				Debt	Per Capita	As a Share of Personal Income
2012	9,234,336	28,195,000	-	37,429,336	370.47	1.16%
2013	9,002,807	27,190,000	-	36,192,807	358.71	1.12%
2014	8,734,867	26,155,000	-	34,889,867	345.39	1.05%
2015	8,359,750	25,080,000	-	33,439,750	318.15	0.97%
2016	8,038,221	23,955,000	-	31,993,221	302.32	0.85%
2017	7,716,692	23,232,381	-	30,949,073	291.60	0.79%
2018	7,395,163	22,596,763	-	29,991,926	279.59	0.72%
2019	10,065,744	22,156,146	-	32,221,889	308.19	0.76%
2020	9,400,057	21,705,528	-	31,105,585	302.55	0.73%
2021	8,747,428	21,249,911	-	29,997,339	291.77	0.70%

Debt



Source: West Valley Water District Accounting Department

**West Valley Water District
Pledged-Revenue Coverage
Last Ten Fiscal Years**

Fiscal Year	Net Revenues	Operating Expenses ⁽¹⁾	Net Available Revenues	Debt Service			Schedule 9
				Principal ⁽²⁾	Interest ⁽³⁾	Total	Coverage
							Ratio
2012	17,128,207	(14,836,728)	2,291,479	1,326,529	1,349,370	2,675,899	0.86
2013	21,164,713	(17,630,135)	3,534,578	1,356,529	1,297,214	2,653,743	1.33
2014	24,538,833	(18,212,009)	6,326,824	1,450,117	1,113,028	2,563,145	2.47
2015	26,995,665	(17,054,361)	9,941,304	1,396,529	1,119,435	2,515,964	3.95
2016	25,237,805	(19,283,970)	5,953,835	1,446,529	1,054,169	2,500,698	2.38
2017	31,359,870	(21,662,166)	9,697,704	1,486,529	769,657	2,256,186	4.30
2018	31,558,717	(23,969,904)	7,588,813	916,529	917,400	1,833,929	4.14
2019	36,210,708	(23,287,875)	12,922,833	1,052,629	940,215	1,992,844	6.48
2020	33,107,967	(26,934,303)	6,173,664	1,062,629	947,424	2,010,053	3.07
2021	34,761,639	(25,252,917)	9,508,722	1,067,629	933,278	2,000,907	4.75

Notes:

(1) Operating expenses, less depreciation and amortization expense

(2) Bond was refinanced in fiscal year 2017. New debt for Hydroelectric plant in FY2019.

(3) Reflects interest paid and not accrued in fiscal year

Source: West Valley Water District Accounting Department

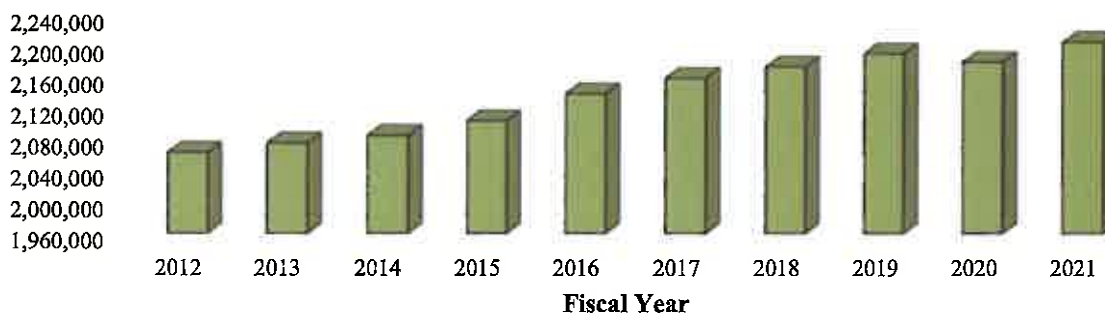
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West Valley Water District Demographics and Economic Statistics Last Ten Calendar Years

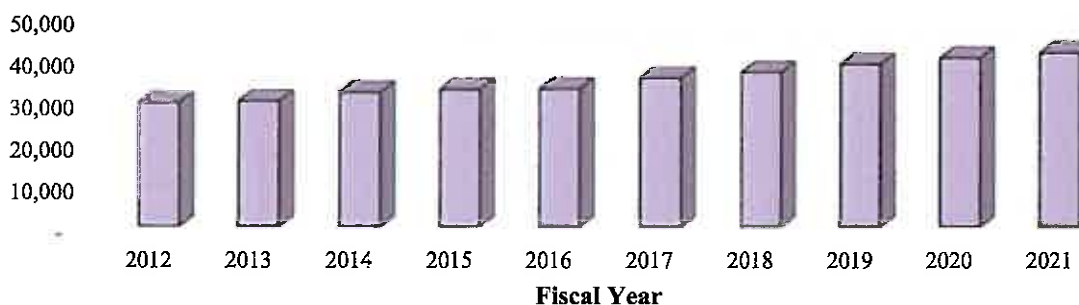
Schedule 10

Year	Unemployment Rate	City of Rialto Population ⁽¹⁾	County of San Bernardino ⁽²⁾			
			Unemployment Rate	Population	Personal Income (thousands of dollars)	Personal Income per Capita
2012	14.5%	101,617	12.6%	2,064,000	61,094,000	29,600
2013	12.4%	102,022	10.3%	2,076,000	62,259,000	29,990
2014	10.4%	102,615	8.4%	2,086,000	66,902,000	32,070
2015	8.4%	103,790	6.9%	2,105,000	68,939,000	32,750
2016	7.5%	105,107	6.7%	2,140,000	70,385,000	32,890
2017	6.4%	105,825	5.9%	2,160,000	76,529,000	35,431
2018	5.0%	106,135	4.4%	2,175,000	80,127,000	36,840
2019	4.2%	107,271	4.5%	2,192,000	85,093,000	38,816
2020	14.9%	104,553	10.3%	2,181,000	87,937,000	40,320
2021	9.4%	102,813	8.1%	2,206,750	91,658,300	41,535

Population



Personal Income per Capita



Sources:

- www.labormarketinfo.edd.ca.gov
- <http://www.bea.gov/regional/bearfacts>
- www.census.gov/

(1) Separate data is not available for the District, therefore the District has used the data for the City of Rialto. A substantial portion of the District lies within the city, and therefore, is a reasonable basis for determining the demographic and economic statistics of the District.

(2) Only County data is updated annually. Therefore, the District has chose to use its data since the

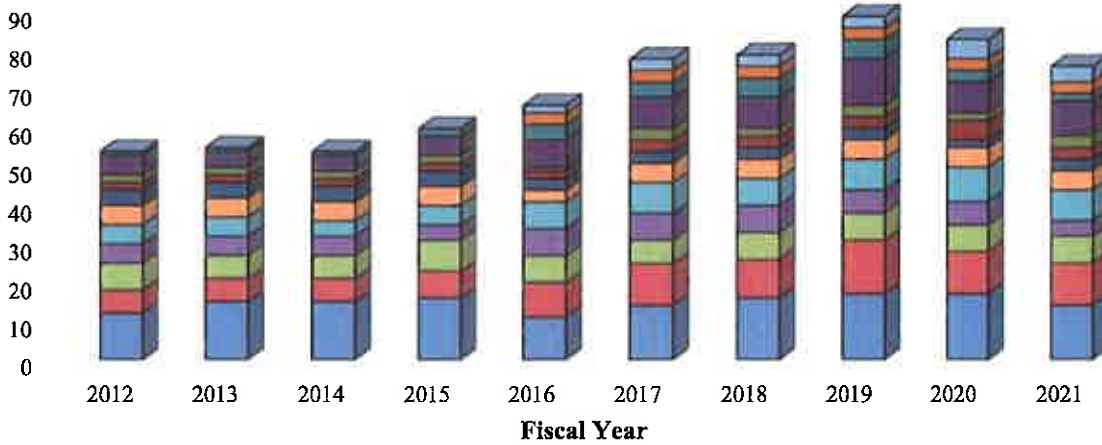
West Valley Water District Operating and Capacity Indicators Last Ten Fiscal Years

Schedule 11

Full-time Equivalent District Employees by Department

Fiscal Year	Water Treatment Production	Manufacturing	Meters	Administration	Customer Service	Accounting	Billing	IT	Human Resources	Engineering	Public Affairs	Water Quality	Mechanics	Total
2012	12	6	7	5	5	5	4	2	2	5	1	0	0	54
2013	15	6	6	5	5	5	4	2	2	4	1	0	0	55
2014	15	6	6	5	4	5	4	2	2	4	1	0	0	54
2015	16	7	8	4	5	5	4	2	2	5	2	0	0	60
2016	11	9	7	7	7	3	3	2	1	7	4	3	2	66
2017	14	11	6	7	8	5	3	3	3	8	4	3	3	78
2018	16	10	7	7	7	5	3	3	2	8	5	3	3	79
2019	17	14	7	6	8	5	3	3	3	12	5	3	3	89
2020	17	11	7	6	9	5	2	5	2	8	3	3	5	83
2021	14	11	7	4	8	5	3	3	3	9	2	3	4	76

Employees



Source: West Valley Water District Human Resources Department

**West Valley Water District
Operating and Capacity Indicators (Continued)
Last Ten Fiscal Years**

Schedule 12

Other Operating and Capacity Indicators

Fiscal Year	District Area (Square Miles)	Miles of Pipeline	Storage Tanks	Storage Capacity (MG)	Groundwater Wells	Well Capacity (MGD)	Fire Hydrants
2012	31	366	26	73.6	17	35.0	2,040
2013	31	368	26	73.6	17	35.0	2,040
2014	31	370	26	73.6	17	35.0	2,040
2015	31	370	26	73.6	17	35.0	2,040
2016	32	370	26	73.6	17	35.0	2,944
2017	32	375	26	73.6	17	35.0	3,085
2018	32	376	26	73.6	17	35.0	3,104
2019	32	382	26	73.6	17	35.0	3,204
2020	32	395	26	73.6	17	37.0	3,497
2021	32	401	26	73.6	17	35.0	3,560

MG - Millions of Gallons

MGD - Millions of Gallons per Day

Sources: West Valley Water District Operations/GIS

Note: The Fire Hydrant total is inclusive of Hydrants and Jones heads.

**West Valley Water District
Principal Employers
Current Fiscal Year**

Schedule 13

City of Rialto - 2021 ⁽¹⁾			
Employer	Employees	Rank	Percentage of Total Employment
Rialto Unified School District	2500 to 2999	1	5.81 - 6.97 %
Chuze Fitness	500 to 999	2	1.16 - 2.32 %
City of Rialto	250 to 499	3	.58 - 1.16 %
Walmart Supercenter	250 to 499	4	.58 - 1.16 %
Amazon Fulfillment Ctr	250 to 499	5	.58 - 1.16 %
Stater Bros Markets	250 to 499	6	.58 - 1.16 %
Vista Cove Care Ctr At Rialto	100 to 249	7	.58 - 1.16 %
Columbia Steel Inc	100 to 249	8	.23 - .58 %
Forest River Inc	100 to 249	9	.23 - .58 %
Mesa Counseling Svc	100 to 249	10	.23 - .58 %

City of Fontana - 2021 ⁽²⁾			
Employer	Employees	Rank	Percentage of Total Employment
Kaiser Hospital & Med. Group	6,248	1	6.37%
Fontana Unified School District	5,898	2	6.01%
Amazon.com Services LLC	3,008	3	3.07%
City of Fontana (includes part-time employees)	995	4	1.01%

City of Colton - 2021 ⁽³⁾			
Employer	Employees	Rank	Percentage of Total Employment
Arrowhead Regional Medical Center	3,800	1	12.40%
Colton Joint Unified School District	1,098	2	3.58%
Walmart Distribution Center	800	3	2.61%
Lineage Logistics	567	4	1.85%

Note: Above sites have not been updated for the fiscal year 2019. The most recent data is displayed.

(1) City of Rialto, 2019-2020 CAFR, pg. 211

(2) City of Fontana, 2019-2020 CAFR, pg. 157

(3) City of Colton, 2019-2020 CAFR, pg. 172

**OUR MISSION IS TO PROVIDE OUR
CUSTOMERS WITH SAFE, HIGH QUALITY
AND RELIABLE WATER SERVICE
AT A REASONABLE RATE AND IN A
SUSTAINABLE MANNER.**



(909) 875-1804 • 855 W. Baseline Rd., Rialto, CA 92376

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POPULAR ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

RIALTO, CALIFORNIA

SAFE. HIGH QUALITY. RELIABLE.

CHANNING HAWKINS
President, District 4

KYLE CROWTHER
Vice President, District 1

DR. MICHAEL TAYLOR
Director, District 2

DR. CLIFFORD O. YOUNG SR.
Director, District 3

GREG YOUNG
Packet Pg. 96

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On behalf of the Board of Directors and staff of West Valley Water District it is my pleasure to present to you our first Popular Annual Financial Report (PAFR) for fiscal year ending June 30, 2021. The PAFR is published to provide readers with easy-to-understand information on the Water Districts' organization, as well as its finances, water services, and other pertinent information. The Government Finance Officers Association (GFOA) encourages and assist state and local governments to utilize information from their annual comprehensive financial report and compile a high quality Popular Annual Financial Report (PAFR). This PAFR, represents West Valley Water District's ongoing commitment to transparency in its operations and governance.

The information within this report draws directly from the Water District's audited financial statements and provides an overview of the Water District's financial activities and position.

The PAFR is based on the 2021 Annual Comprehensive Financial Report which is prepared in conformity with generally accepted accounting principles and audited by The Pun Group, LLP. The Water District received an unmodified audit opinion that the financial statements present, fairly, in all material respects, the financial position of the Water District.

I hope the Popular Annual Financial Report assists you in understanding the Water District's financial picture and future commitments. Both the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021, and Budget Fiscal Year 2021- 2022, can be found online www.wvwd.org/about/transparency/. Should you have any questions or comments, please feel free to contact the Water District's Finance Department.

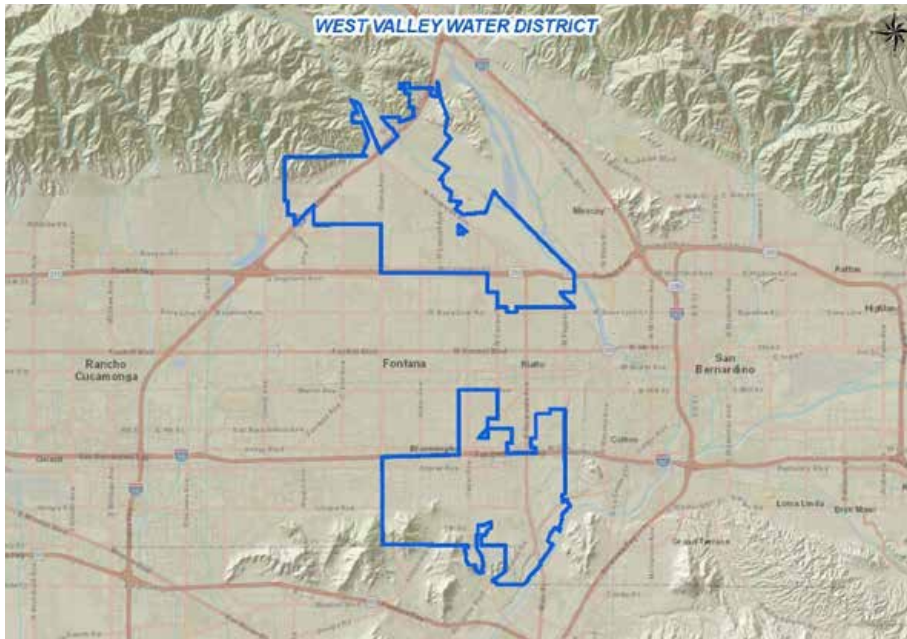
Respectfully Submitted,

Shamindra "Rickey" Manbahal

- General Manager

ABOUT THE DISTRICT :

West Valley Water District serves approximately 88,000 people, spanning two counties in Southern California in a 29.5 square-mile area, including portions of the communities of Bloomington, Colton, Fontana, Rialto, San Bernardino, and Jurupa Valley.



MISSION STATEMENT

West Valley Water District provides our customers with safe, high quality and reliable water service at a reasonable rate and in a sustainable manner.

VISION STATEMENT

West Valley Water District will continue to be a national model in the water industry for innovation, fiscal responsibility, sound conservation practices, and a relentless commitment to our employees and the communities we serve.

DISTRICT AREA 32 SQUARE MILES	MILES OF PIPELINE 401 MILES	STORAGE TANKS 26	FIRE HYDRANTS 3,560
STORAGE CAPACITY (MG) 73.6	GROUNDWATER WELLS 17	WELL CAPACITY (MGD) 35	

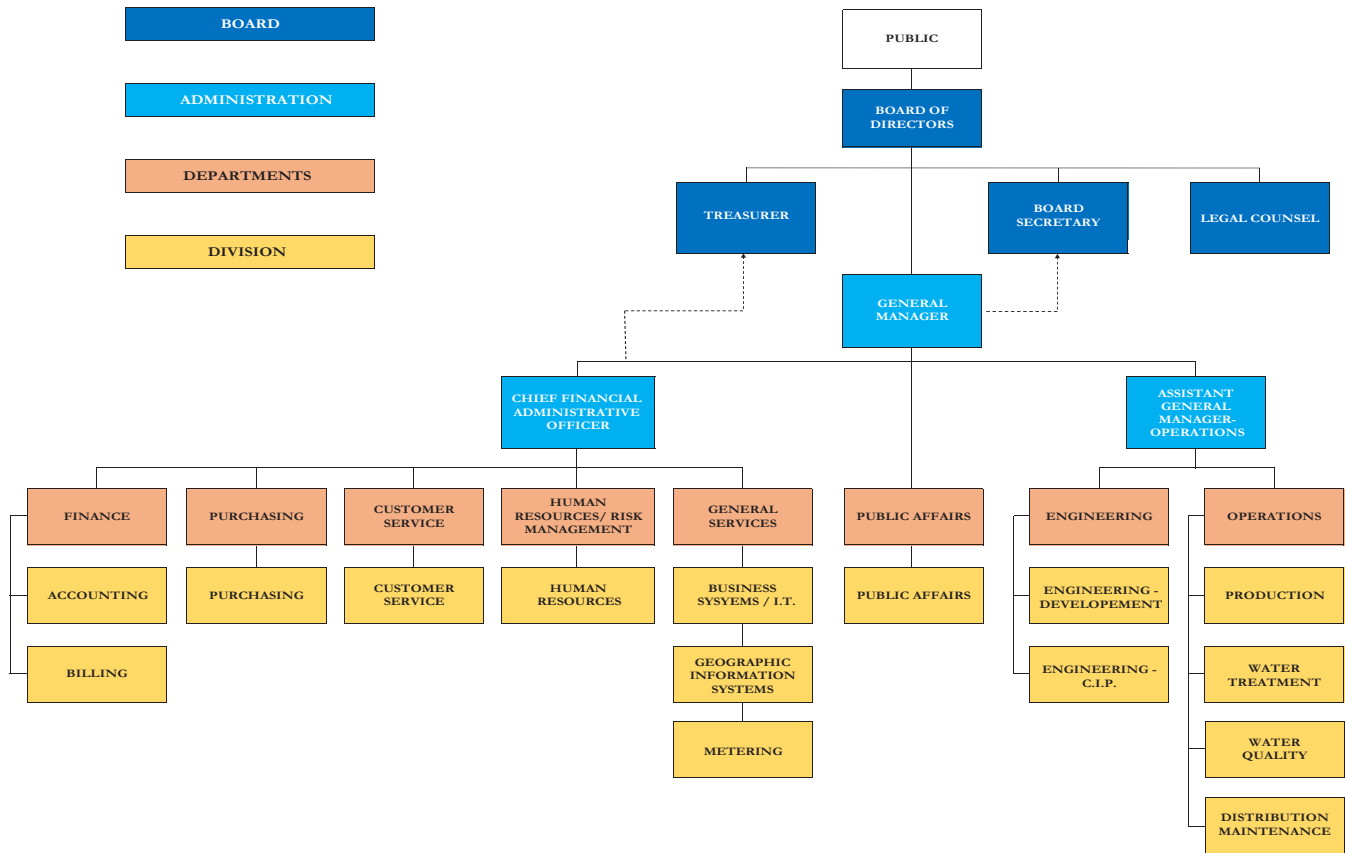
: DISTRICT WIDE PRIORITIES

The District's Board of Directors is aware of the need to ensure the District's stability and continuation. District-wide goals are established by the Board of Directors in order to identify priority programs and projects that effectively meet the District's anticipated future needs.

1. Continue to deliver safe, reliable, high-quality water at an affordable price.
2. Nurture a culture that values our employees, customer service, innovation, integrity, excellence, transparency, and conservation.
3. Implement technologies that increase efficiency and enhance safety.
4. Plan and be prepared for anticipated significant housing growth in the District.
5. Further refine procedures to ensure the District safeguards ratepayer funds, operates efficiently, enhances transparency, and protects employees and District assets.



STRUCTURE OF THE DISTRICT :



GOVERNING BOARD OF DIRECTORS

CHANNING HAWKINS President, District 4	KYLE CROWTHER Vice President, District 1	DR. MICHAEL TAYLOR Director, District 2
DR. CLIFFORD O. YOUNG, SR. Director, District 3		GREG YOUNG Director, District 5

DISTRICT MANAGEMENT

SHAMINDRA "RICKEY" MANBAHAL General Manager	VAN JEW Assistant General Manager	JOSE VELASQUEZ Director of Finance
HAYDEE SAINZ Director of Human Resources & Risk Management	NASEEM FAROOQI Director of Government & Legislative Affairs	LINDA JADESKI Director of Engineering
JON STEPHENSON Director of General Services	JOANNE CHAN Director of Operations	PEGGY ASCHE Board Secretary

COMMUNITY OUTREACH

The Water District participates in various community events throughout the year including conservation classes. The Water District is committed to enhancing the community's quality of life by educating residents on the water treatment process.

PARTNERSHIPS FOR CAREER ADVANCEMENT

The Water District partnered with IEWorks to offer an internship program for ten (10) weeks. IEWorks collaborates with San Bernardino Valley College (SBVC) in identifying students that are currently enrolled in their water technology industry courses. Interns will rotate through various departments to gain a better understanding of each of the responsibilities necessary to operate and maintain them.

The Harbor Freight Fellowship Intern program is through RVUSD. They both partner to identify high school students interested in the water industry and the District allows the students to participate in the rotation program established for IEWorks; however, they complete the program in 120 hours and receive a stipend from Harbor Freight for \$1000 at the end of their completed internship.

GIVING BACK TO THE COMMUNITY

With the desire of making a difference in the community it serves, West Valley Water District employees participated in the Angel Tree Gifting charity drive. The Children's Fund of San Bernardino and the WVWD also partnered to supply personal protection equipment to local nonprofits and charitable organizations. In October 2020, the District hosted its annual children's Halloween event for annual conservation contest.

WATER CONSERVATION

In Fiscal Year 2020-2021, WVWD focused on enhancing water conservation efforts by partnering with community stakeholders. WVWD formalized an agreement that led to multiple water education and conservation classes which were held virtually for ratepayers. To ensure all safety measures were followed, WVWD staff coordinated specific times to pick up all course materials prior to the courses. Residents throughout the Water District participated in the programs.

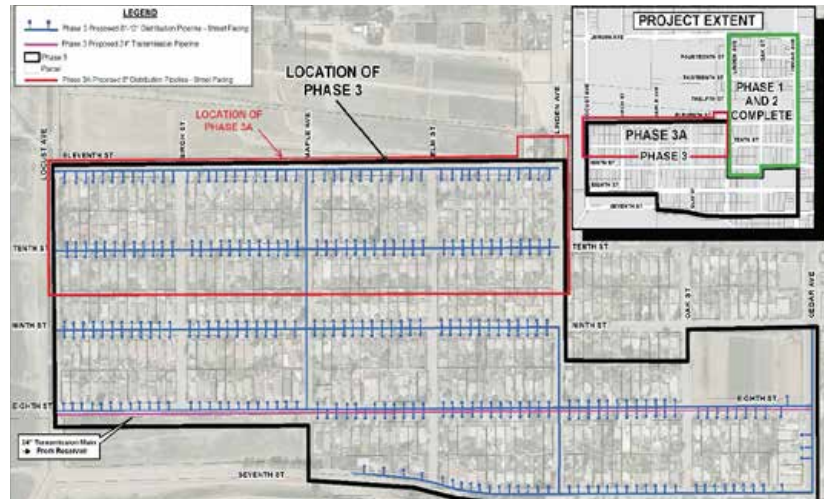


CAPITAL IMPROVEMENT PROJECTS

As part of the annual budget process, the Engineering and Operation Managers compile and submit a list of capital improvement projects for consideration. The projects are prioritized on the needs of the District based off of the Water Master Plan and staff's knowledge. The two projects below are the highlights of Fiscal Year 2021.

BLOOMINGTON ALLEY WAY MAIN REPLACEMENT PHASE 3A

Distribution mains, services, and valves serving a portion of the community of Bloomington are located within the rear alleyways of the homes. The District's ability to read meters, locate, shut off valves and perform regular and emergency maintenance is limited. This project relocated 144 service laterals and installed fire hydrants, meter boxes, and meters.



\$1,848,964

RELOCATION OF WELL 41 ION EXCHANGE VESSELS

This project was part of the Emergency Week Optimization project. The ion exchange vessels at Well 41 are used for perchlorate removal. The ion exchange vessels were transferred from Zone 2-3 ion exchange system to Well 41. The project also included the purchase of resin for Well 41. The two vessels had resin fill service done during the project.



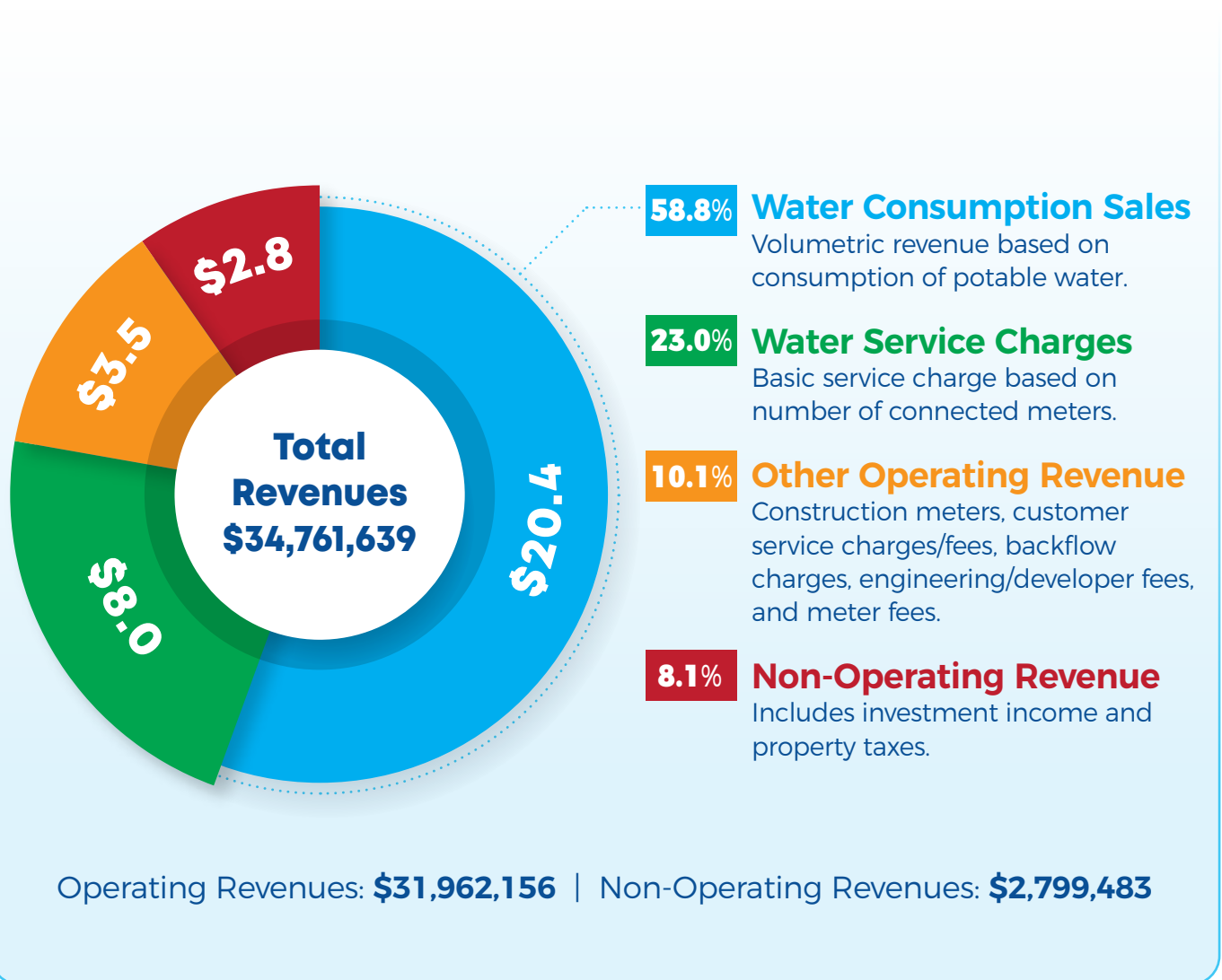
\$191,307

FINANCIAL PERFORMANCE

SOURCES OF REVENUE

The District uses revenue to fund daily operations, repay loans, bonds and interest. Remaining revenue is invested back into capital improvement projects to help maintain and improve the District's system longevity and stability.

West Valley Water District receives 92 percent of its revenue from user rates and fees. Rates and fees are reviewed and are adjusted as necessary to cover the costs of providing services to ratepayers.



Based on Annual Comprehensive Financial Report

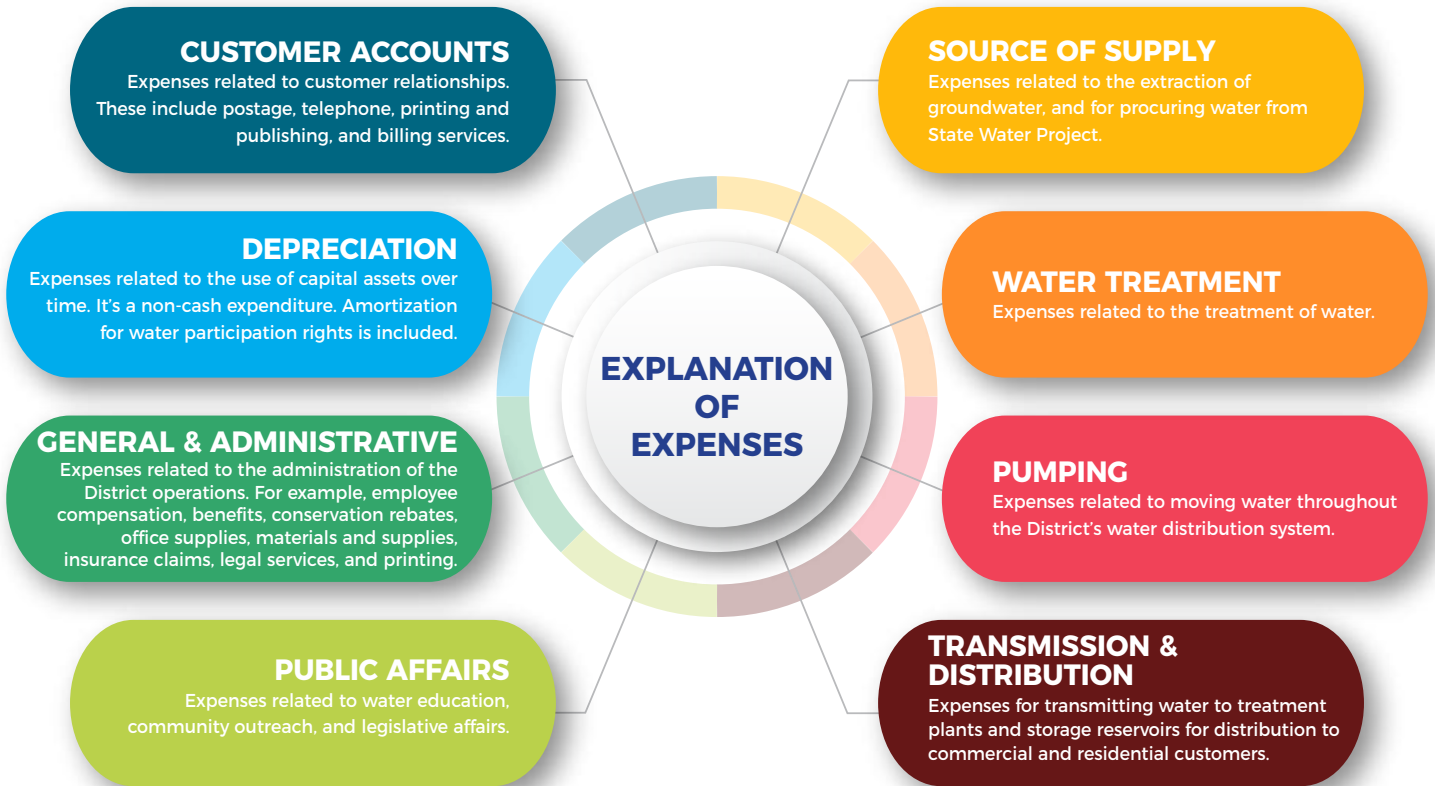
THREE YEAR COMPARATIVE REVENUES

	FY 2019	FY 2020	FY 2021
OPERATING REVENUES:			
Water consumption sales	\$17,163,673	\$17,698,440	\$20,428,413
Water service charges	\$7,350,127	\$7,506,847	\$7,978,760
Other operating revenue	\$7,596,238	\$3,615,547	\$ 3,554,983
Total operating revenues	\$32,110,038	\$28,820,834	\$31,962,156
NON-OPERATING REVENUES:			
Property taxes	\$2,305,151	\$2,376,463	\$ 2,761,167
Interest and investment earnings	\$1,795,521	\$1,910,670	\$38,316
Total non-operating revenues	\$4,100,672	\$4,287,133	\$2,799,483
Total revenues	\$36,210,710	\$33,107,967	\$34,761,639

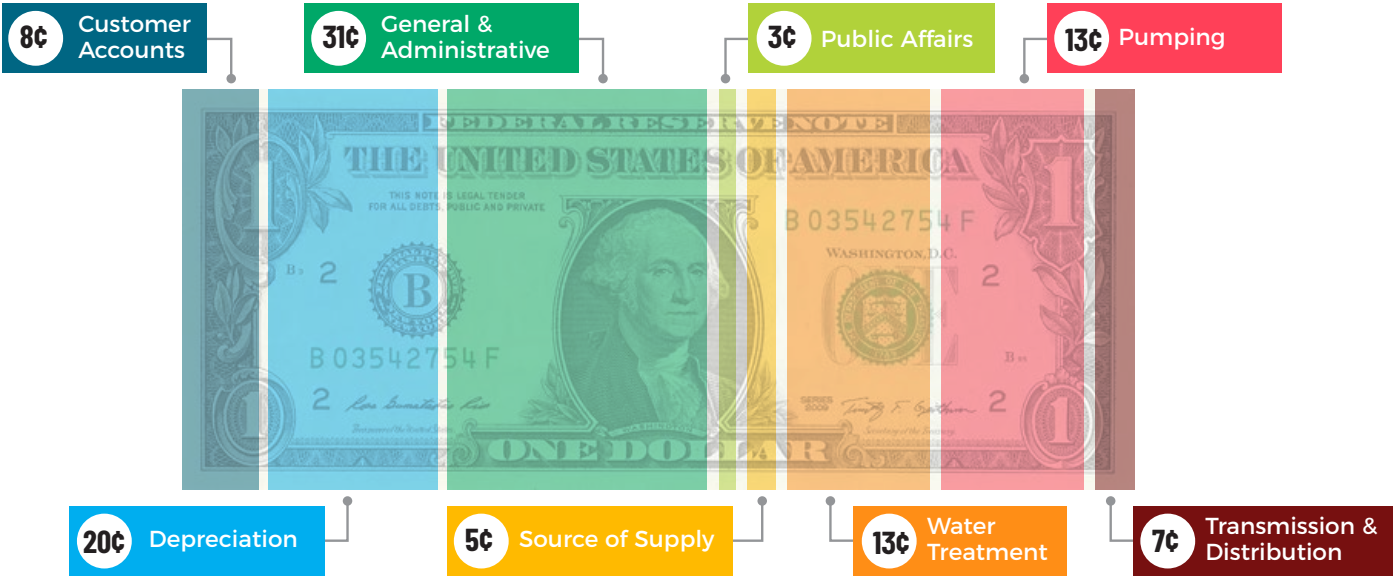
OPERATING EXPENSES

Operating expenses are necessary to provide reliable water to protect public health and the environment with financial integrity and superior customer service. Despite the severity of the recent drought, the District has put forth significant effort to overcome the challenges of maintaining fiscal transparency and operational sustainability.

The expense types and allocation for every dollar the District spends on operations and maintenance are:



The cent amount identifies how every dollar spent is allocated to covering expenses.



THREE YEAR COMPARATIVE EXPENSES

	FY 2019	FY 2020	FY 2021
OPERATING EXPENSES:			
Source of supply	\$1,740,717	\$1,676,085	\$1,588,731
Pumping	\$3,189,444	\$3,416,731	\$4,077,298
Water treatment	\$4,101,693	\$3,966,298	\$4,067,045
Tranmission and distribution	\$1,966,357	\$3,448,753	\$2,204,080
Customer accounts	\$2,456,429	\$2,425,709	\$2,600,902
Public affairs	\$1,520,168	\$1,740,136	\$890,242
General and administrative	\$8,313,067	\$10,260,591	\$9,824,619
Depreciation expense	\$6,022,835	\$6,150,232	\$6,199,141
Amortization of water participation rights	\$321,529	\$321,529	\$321,529
Total operating expenses	\$29,632,239	\$33,406,064	\$31,773,587

LONG TERM DEBT :

The District adopted a Debt Management Policy to clearly state that long-term debt can only be used for capital improvement projects that cannot be funded from current revenues. A public agency has a bond rating used by investors to determine risk (similar to personal credit scores). The District maintains an AA- rating from Standard & Poor’s for the refunding revenue bonds. The rating was issued on December 14, 2016 and is considered a high quality. Current bond covenants require that the debt coverage ratio equal to 1.2 or 120% of annual debt service. The debt coverage ratio for FY 2020-21 was 4.75.

DEBT SERVICE COVERAGE

	FY 2021	FY 2020	% Change
Net Revenues	\$34,761,639	\$33,107,967	4.99%
Total operating revenues	\$25,252,917	\$26,934,303	-6.24%
Net Earnings	\$9,508,722	\$6,173,664	54.02%
Bond Debt Service	\$2,000,907	\$2,010,053	-0.46%
Debt Coverage Ratio	4.75	3.07	54.72%

LONG TERM DEBT

BEGINNING: \$ 31,105,585 | ENDING: \$ 29,997,339

BOND SERIES 2016A

This bond was issued to provide funds: (i) to prepay all amounts payable under the Series 2006D-2 Bonds; and (ii) pay costs of issuance of the 2016A Bonds.

BALANCE:
\$21.2 MILLION
 - 70.9% -

HYDROELECTRIC PLANT

Agreement with San Bernardino Valley Municipal Water District to finance and construct Roemer Hydroelectric Station.

BALANCE:
\$2.3 MILLION
 - 7.7% -

WATER PARTICIPATION RIGHTS CONTRACT

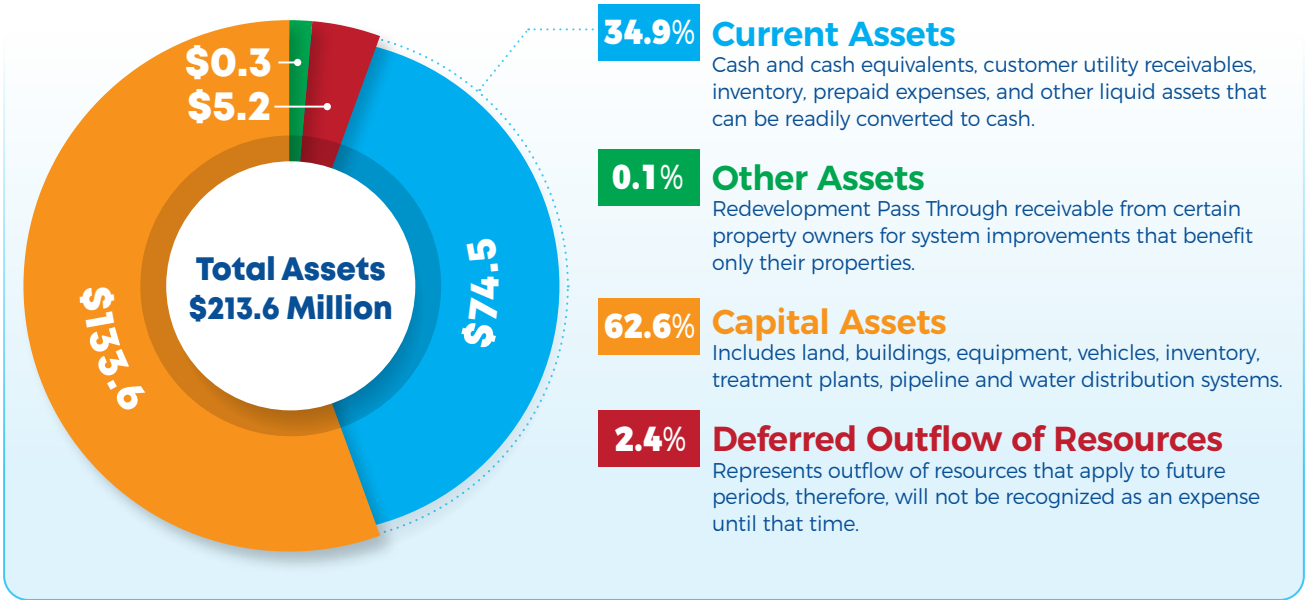
The District acquired water participation rights from San Bernardino Valley Water District. These rights entitle the District to purchase water from the Baseline Feeder system.

BALANCE:
\$6.4 MILLION
 - 21.4% -

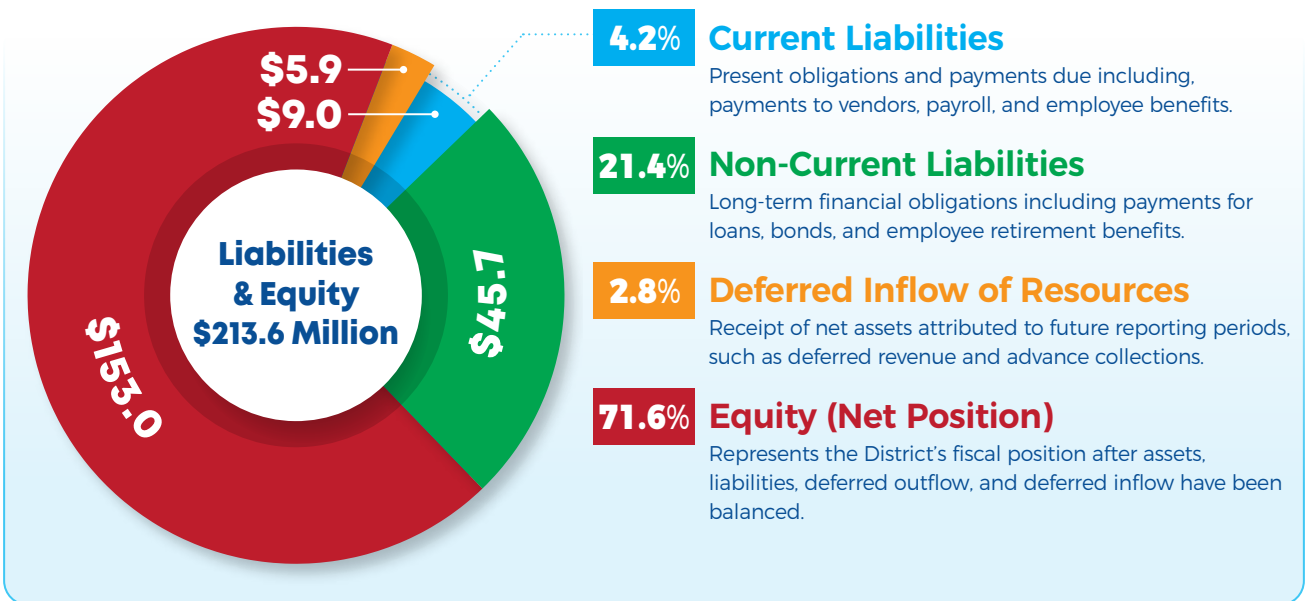
NET POSITION

As an infrastructure-based organization, the District is heavily invested in capital investments to maintain and improve its water systems. Net position offers perspective of the District's assets, liabilities, and equity. The information presented below applies to fiscal years ended June 30, 2021.

ASSETS & DEFERRED OUTFLOW



LIABILITIES & EQUITY



THREE YEAR COMPARATIVE NET POSITION

Net position may gradually serve over time as a useful indicator of an agency's financial position. Net position of the District was \$152,966,122 and \$145,181,637 for the years ended June 30, 2021 and June 30, 2020, respectively. This means that the District's overall financial position is better off by \$7,784,485 over the prior year. In the case of the District, net position has been increasing when comparing Fiscal Year 2019 to 2021.

CONDENSED STATEMENT OF NET POSITION

	FY 2019	FY 2020	FY 2021
ASSETS:			
Current	\$67,084,478	\$66,846,297	\$74,489,238
Noncurrent	369,734	328,652	287,571
Capital Assets	132,766,649	133,386,934	133,595,875
Total assets	\$ 200,220,861	\$200,561,883	\$208,372,684
Deferred outflows of resources	5,412,906	5,419,225	5,256,110
LIABILITIES:			
Current liabilities	9,721,627	7,837,906	9,022,530
Noncurrent liabilities	48,228,234	47,640,328	45,713,602
Total liabilities	\$57,949,861	\$55,478,234	\$54,736,132
Deferred inflows of resources	6,179,207	5,321,237	5,926,540
NET POSITION:			
Net investment in capital assets	100,736,605	102,459,965	103,770,537
Restricted	10,699,965	13,462,143	13,938,052
Unrestricted	30,068,129	29,259,529	35,257,533
Total net position	\$141,504,699	\$145,181,637	\$152,966,122

**OUR MISSION IS TO PROVIDE OUR
CUSTOMERS WITH SAFE, HIGH QUALITY
AND RELIABLE WATER SERVICE
AT A REASONABLE RATE AND IN A
SUSTAINABLE MANNER.**



(909) 875-1804 • 855 W. Baseline Rd., Rialto, CA 92376

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**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: January 12, 2022
TO: Finance Committee
FROM: Shamindra Manbahal, General Manager
SUBJECT: DECEMBER 2021 - PURCHASE ORDER REPORT

BACKGROUND:

The West Valley Water District (“District”) generated thirty-two (32) Purchase Orders (“PO”) in the month of December 2021 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of December 2021 was **\$327,529.47**. A table listing all PO’s for December 2021 is shown in **Exhibit A**.

FISCAL IMPACT:

There is no fiscal impact for producing the December 2021 Purchase Order Report.

STAFF RECOMMENDATION:

Receive and file the December 2021 Purchase Order Report.

Respectfully Submitted,

Shamindra Manbahal

Shamindra Manbahal, General Manager

SM;ar

ATTACHMENT(S):

1. December 2021 Purchase Order Report

Exhibit A



West Valley Water District, CA

Purchase Order Summary Report

Purchase Order Detail

Issued Date Range 12/01/2021 - 12/31/2022

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
22-0215	Resin replacement in one vessel at Well 18A 00739 - EVOQUA WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	12/2/2021 12/16/2021	0.00	104,483.13
22-0216	Printed District Envelopes 02254 - ABF PRINTS INC	Completed West Valley Water District	12/3/2021 12/17/2021	0.00	641.11
22-0217	Tesco RTU repair at 5-2 Booster 00097 - TESCO CONTROLS INC	Completed West Valley Water District	12/3/2021 12/17/2021	0.00	2,055.00
22-0218	PM Contract for Trojan UV Swift system 00743 - TROJAN TECHNOLOGIES INC.	Outstanding West Valley Water District	12/3/2021 12/17/2021	0.00	14,000.00
22-0219	Rehab. well 5A 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	12/3/2021 12/17/2021	0.00	20,000.00
22-0220	Phase 1 Well 30 rehab. 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	12/3/2021 12/17/2021	0.00	20,000.00
22-0221	Chemical Pump 01110 - D & H WATER SYSTEMS, INC.	Outstanding West Valley Water District	12/6/2021 12/20/2021	0.00	6,272.01
22-0222	Invoice from R. Niehaus, Inc 02299 - ROBERT D NIEHAUS INC	Outstanding West Valley Water District	12/7/2021 12/21/2021	0.00	657.50
22-0223	Owl and Nesting Bird Surveys 02428 - JASON LEE BERKLEY	Outstanding West Valley Water District	12/7/2021 12/21/2021	0.00	1,680.00
22-0224	Laboratory Services 01574 - BABCOCK LABORATORIES, INC.	Outstanding West Valley Water District	12/7/2021 12/21/2021	0.00	1,397.81
22-0225	Repair mechanical seal, 5-1 BST # 2 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	12/7/2021 12/21/2021	0.00	2,310.00
22-0226	4" Hydrant Meters 01577 - IFLOW ENERGY SOLUTIONS INC	Outstanding West Valley Water District	12/9/2021 12/23/2021	0.00	9,230.00
22-0227	MD-3 Chemical Dosing pumps 01110 - D & H WATER SYSTEMS, INC.	Outstanding West Valley Water District	12/10/2021 12/24/2021	0.00	9,993.00
22-0228	1" Copper Service Parts 00748 - YO FIRE	Completed West Valley Water District	12/13/2021 12/27/2021	0.00	786.58
22-0229	Kaeser Blower Repair 01707 - Q AIR-CALIFORNIA	Outstanding West Valley Water District	12/13/2021 12/27/2021	0.00	810.00
22-0230	Door Plaques for District Office 01337 - FAST SIGNS	Completed West Valley Water District	12/13/2021 12/27/2021	0.00	601.71
22-0231	GAC change out for FBR 00739 - EVOQUA WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	12/14/2021 12/28/2021	0.00	5,521.00
22-0232	5/8 Accustream Meter 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	12/14/2021 12/28/2021	0.00	6,715.94

Purchase Order Summary Report

Issued Date Range 12/01/2021 - 12/31/2022

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
22-0233	AutoCAD -map 3d 3 year subscription gov 00642 - DLT SOLUTIONS LLC	Outstanding West Valley Water District	12/14/2021 12/28/2021	0.00	1,831.50
22-0234	Miller 260 Welder/Generator for Truck 202 00651 - AIRGAS USA LLC	Outstanding West Valley Water District	12/14/2021 12/28/2021	0.00	6,626.63
22-0235	2" Sewage Ejector pump 00066 - GRAINGER INC	Outstanding West Valley Water District	12/15/2021 12/29/2021	0.00	1,099.90
22-0236	Proposal for Tyler GIS Intergration Phase 2 01328 - MILLER SPATIAL SERVICES LLC	Outstanding West Valley Water District	12/16/2021 12/30/2021	0.00	8,000.00
22-0237	Dionex Parts 01221 - THERMO ELECTRON NORTH AMERICA LLC	Outstanding West Valley Water District	12/16/2021 12/30/2021	0.00	9,452.26
22-0238	Proposal to update the phase III bid package 01440 - ALBERT A WEBB ASSOCIATES	Outstanding West Valley Water District	12/21/2021 1/4/2022	0.00	11,650.00
22-0239	Proposal to update the Phase II bid package 01440 - ALBERT A WEBB ASSOCIATES	Outstanding West Valley Water District	12/21/2021 1/4/2022	0.00	10,400.00
22-0240	Computer Supplies Dec 2021 02325 - AMAZON.COM SALES INC	Outstanding West Valley Water District	12/21/2021 1/4/2022	0.00	1,953.96
22-0241	ESRI Quote for Advantage Program (Services) 00298 - ESRI INC	Outstanding West Valley Water District	12/21/2021 1/4/2022	0.00	6,500.00
22-0242	Proposal for easement doc prep for private prop 00784 - THE PRIZM CIVIL ENGINEERS & LAND	Outstanding West Valley Water District	12/21/2021 1/4/2022	0.00	3,020.00
22-0243	upgrade ArcGIS Enterprise server 02352 - PIERPONT TECHNOLOGIES LLC	Outstanding West Valley Water District	12/21/2021 1/4/2022	0.00	7,800.00
22-0244	Pull and inspect the North Well @ East Complex 01124 - GENERAL PUMP COMPANY INC	Outstanding West Valley Water District	12/21/2021 1/4/2022	0.00	22,509.00
22-0245	520m Smart point MXU 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	12/22/2021 1/5/2022	0.00	24,749.43
22-0246	Alkalinity analyzer maint 00114 - HACH COMPANY	Outstanding West Valley Water District	12/22/2021 1/5/2022	0.00	4,782.00
Purchase Order Count: (32)			Total Trade Discount: 0.00	Total: 327,529.47	



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: January 12, 2022
TO: Finance Committee
FROM: Shamindra Manbahal, General Manager
SUBJECT: TREASURER'S REPORT - DECEMBER 2021

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 2021 is presented to the Finance Committee for discussion.

FISCAL IMPACT:

Monthly Cost of \$2,625 was included in the FY 2021-22 annual budget.

STAFF RECOMMENDATION:

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

Shamindra Manbahal

Shamindra Manbahal, General Manager

SM:jv

ATTACHMENT(S):

1. 2021 December Treasurer Report

West Valley Water District
Cash, Investment & Reserve Balances - December 31, 2021

Institution/Investment Type	November 2021 Balance	December 2021 Balance	RESERVE ACCOUNT	Minimum Balance	Target Balance	Maximum Balance
Funds Under Control of the District:			RESTRICTED FUNDS			
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	2016A Bond	\$ 0.14	\$ 0.14	\$ 0.14
	\$ 4,300.00	\$ 4,300.00	Customer Deposit Accounts	\$ 3,903,105.49	\$ 3,903,105.49	\$ 3,903,105.49
Checking and Savings:			Capacity Charge Acct Balance	\$ 21,245,699.49	\$ 21,245,699.49	\$ 21,245,699.49
Chase - General Government Checking	\$ 7,888,987.47	\$ 4,013,594.27	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -				
Chase - UTC Routine Checking	\$ 5,000.56	\$ 68,270.56				
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50				
	\$ 7,942,624.53	\$ 4,130,501.33				
State of California, Local Agency Investment Fund	\$ 26,389,535.99	\$ 31,889,535.99	CAPITAL RESERVE FUNDS			
US Bank - Chandler Asset Mgmt	\$ 24,340,059.76	\$ 24,310,110.46	Capital Project Account - 100% FY 21-22	\$ 10,627,040.00	\$ 10,627,040.00	\$ 10,627,040.00
CalTrust Pooled Investment Fund - Short Term	\$ 16,774,345.99	\$ 16,759,893.73	Capital Project Account-80% FY 22-23	\$ 10,996,133.60	\$ 10,996,133.60	\$ 10,996,133.60
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Administrative & General Account	\$ 1,402,067.10	\$ 1,402,067.10	\$ 1,402,067.10
U. S. Treasury Bills						
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -				
Total	\$ 75,450,866.27	\$ 77,094,341.51				
Funds Under Control of Fiscal Agents:			LIQUIDITY FUNDS			
US BANK			Rate Stabilization Account	\$ 919,399.80	\$ 2,758,199.40	\$ 4,596,999.00
2016A Bond - Principal & Payment Funds	\$ 0.14	\$ 0.14	Operating Reserve Account	\$ 4,673,557.00	\$ 9,347,114.00	\$ 14,020,671.00
2016A Bond - Interest Fund	\$ -	\$ -	Emergency Account	\$ 1,288,972.11	\$ 2,577,944.21	\$ 3,866,916.32
Total	\$ 0.14	\$ 0.14	Water Banking Account	\$ 125,000.00	\$ 625,000.00	\$ 1,250,000.00
Grand Total	\$ 75,450,866.41	\$ 77,094,341.65		\$ 7,006,928.91	\$ 15,308,257.61	\$ 23,734,586.32
			OTHER RESERVES			
			Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
				\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
			OPERATING CASH			
			Balance Available for Daily Operations	\$ 13,913,366.92	\$ 5,612,038.22	\$ (2,814,290.49)
				\$ 13,913,366.92	\$ 5,612,038.22	\$ (2,814,290.49)
			Grand Total	\$ 77,094,341.65	\$ 77,094,341.65	\$ 77,094,341.65
			UNRESTRICTED RESERVES \$ 48,945,536.53			

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
General Manager



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: January 12, 2022
TO: Finance Committee
FROM: Shamindra Manbahal, General Manager
SUBJECT: MONTHLY REVENUE & EXPENDITURES REPORT - DECEMBER 2021

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:

There is no fiscal impact for producing the December 2021 Monthly Revenue & Expenditure Report.

STAFF RECOMMENDATION:

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

Shamindra Manbahal

Shamindra Manbahal, General Manager

SM:jv

ATTACHMENT(S):

1. 2021 December Monthly Revenue & Expenditures Report
2. 2nd Quarter Report FY2022



West Valley Water District, CA

Budget Report

Group Summary

For Fiscal: 2021-2022 Period Ending: 12/31/2021

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue							
4000 - Water consumption sales	18,387,996.00	18,387,996.00	1,613,046.85	11,371,775.87	0.00	-7,016,220.13	61.84 %
4010 - Water service charges	7,525,545.00	7,525,545.00	835,430.76	4,116,815.04	0.00	-3,408,729.96	54.70 %
4020 - Other operating revenue	4,134,968.00	4,134,968.00	596,924.69	1,396,058.68	0.00	-2,738,909.32	33.76 %
4030 - Property Taxes	2,340,807.00	2,340,807.00	1,443,777.76	1,788,605.76	0.00	-552,201.24	76.41 %
4040 - Interest & Investment Earnings	350,000.00	350,000.00	-44,198.73	-172,858.09	0.00	-522,858.09	49.39 %
4050 - Rental Revenue	35,000.00	35,000.00	3,013.71	18,082.26	0.00	-16,917.74	51.66 %
4060 - Grants and Reimbursements	50,000.00	50,000.00	0.00	28,795.22	0.00	-21,204.78	57.59 %
4080 - Other Non-Operating Revenue	19,000.00	19,000.00	0.00	28,485.96	0.00	9,485.96	149.93 %
Revenue Total:	32,843,316.00	32,843,316.00	4,447,995.04	18,575,760.70	0.00	-14,267,555.30	56.56 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 12/31/2021

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
5110 - Source Of Supply	1,406,000.00	1,406,000.00	73,643.45	412,112.76	0.00	993,887.24	29.31 %
5210 - Production	3,593,450.00	3,593,450.00	376,209.49	1,620,656.71	101,496.15	1,871,297.14	47.92 %
5310 - Water Quality	643,130.00	643,130.00	46,017.62	227,722.39	25,373.33	390,034.28	39.35 %
5320 - Water Treatment - Perchlorate	280,000.00	280,000.00	13,281.75	105,413.74	128,136.16	46,450.10	83.41 %
5350 - Water Treatment - FBR/FXB	1,824,240.00	1,824,240.00	93,104.21	789,742.75	101,346.37	933,150.88	48.85 %
5390 - Water Treatment - Roemer/Arsenic	2,121,850.00	2,121,850.00	121,735.11	957,660.75	209,525.04	954,664.21	55.01 %
5410 - Maintenance - T & D	2,490,500.00	2,490,500.00	168,803.76	1,016,022.60	177,594.16	1,296,883.24	47.93 %
5510 - Customer Service	1,236,300.00	1,236,300.00	106,323.85	534,044.05	0.00	702,255.95	43.20 %
5520 - Meter Reading	1,049,700.00	1,049,700.00	71,324.71	470,067.58	0.00	579,632.42	44.78 %
5530 - Billing	498,100.00	498,100.00	44,916.14	227,368.41	89,741.36	180,990.23	63.66 %
5610 - Administration	2,305,325.00	2,305,325.00	196,628.26	893,847.36	25,000.00	1,386,477.64	39.86 %
5615 - General Operations	3,446,536.00	3,446,536.00	73,342.01	1,755,032.98	75,793.59	1,615,709.43	53.12 %
5620 - Accounting	877,035.00	877,035.00	128,316.48	458,260.60	6,500.00	412,274.40	52.99 %
5630 - Engineering	1,688,985.00	1,688,985.00	152,920.78	662,669.82	1,152.50	1,025,162.68	39.30 %
5640 - Business Systems	1,204,675.00	1,204,675.00	92,668.68	460,808.87	19,568.66	724,297.47	39.88 %
5645 - GIS	252,550.00	252,550.00	15,054.58	105,512.37	14,300.00	132,737.63	47.44 %
5650 - Board Of Directors	282,300.00	282,300.00	15,288.18	87,522.62	18,375.00	176,402.38	37.51 %
5660 - Human Resources/Risk Management	1,019,030.00	1,019,030.00	81,060.52	342,883.09	38,031.21	638,115.70	37.38 %
5680 - Purchasing	541,400.00	541,400.00	55,246.87	258,408.89	0.00	282,991.11	47.73 %
5710 - Public Affairs	1,255,136.00	1,255,136.00	52,512.51	323,885.18	258,080.00	673,170.82	46.37 %
5720 - Grants & Rebates	30,500.00	30,500.00	0.00	3,389.00	0.00	27,111.00	11.11 %
6200 - Interest Expense	951,350.00	951,350.00	0.00	216,577.54	0.00	734,772.46	22.77 %
6800 - Other Non-Operating Expense	0.00	0.00	0.00	16,800.00	0.00	-16,800.00	0.00 %
Expense Total:	28,998,092.00	28,998,092.00	1,978,398.96	11,946,410.06	1,290,013.53	15,761,668.41	45.65 %
Report Surplus (Deficit):	3,845,224.00	3,845,224.00	2,469,596.08	6,629,350.64	-1,290,013.53	1,494,113.11	138.86 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 12/31/2021

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	3,845,224.00	3,845,224.00	2,469,596.08	6,629,350.64	-1,290,013.53	1,494,113.11
Report Surplus (Deficit):	3,845,224.00	3,845,224.00	2,469,596.08	6,629,350.64	-1,290,013.53	1,494,113.11

**SECOND QUARTER FINANCIAL REPORT
THREE MONTHS ENDED DECEMBER 31, 2021**

	2nd Quarter Actuals			
	FY20-21 12/31/2020	FY21-22 12/31/2021	Amount Change	% Change
Operating revenues:				
Water consumption sales	\$ 4,875,112	\$ 4,981,386	\$ 106,274	2.18%
Water service charges	1,838,925	2,116,426	\$ 277,501	15.09%
Other operating income	500,207	951,237	\$ 451,030	90.17%
Total operating revenues	<u>7,214,244</u>	<u>8,049,050</u>	<u>834,806</u>	<u>11.57%</u>
Non-operating revenues:				
Property taxes	897,220	1,788,606	\$ 891,386	0.00%
Grants and reimbursements	1,299	27,483	\$ 26,184	2015.70%
Interest and investment earnings	53,533	(191,576)	\$ (245,109)	-457.86%
Rental income- cellular antennas	8,864	9,041	\$ 177	2.00%
Gain/(loss) on sale/disposition of capital assets	31,000	-	\$ (31,000)	0.00%
Other non-operating revenues	3,048	23,885	\$ 20,837	683.62%
Total non-operating revenues	<u>994,964</u>	<u>1,657,439</u>	<u>662,475</u>	<u>66.58%</u>
Operating expenses:				
Public affairs	171,181	207,282	\$ 36,101	21.09%
Grants	5,342	3,089	\$ (2,253)	-42.18%
Source of supply	229,547	364,553	\$ 135,006	58.81%
Pumping	869,632	858,075	\$ (11,557)	-1.33%
Water treatment	763,310	1,028,636	\$ 265,326	34.76%
Transmission and distribution	478,272	586,684	\$ 108,412	22.67%
Customer accounts	561,057	648,018	\$ 86,961	15.50%
General and administrative	2,940,938	2,872,759	\$ (68,179)	-2.32%
Total operating expenses	<u>6,019,279</u>	<u>6,569,096</u>	<u>549,817</u>	<u>9.13%</u>
Non-operating expenses:				
Litigation loss	250,000	16,800	\$ (233,200)	-93.28%
Total non-operating expenses	<u>250,000</u>	<u>16,800</u>	<u>(233,200)</u>	<u>-93.28%</u>
Total revenues	8,209,208	9,706,489	\$ 1,497,281	18.24%
Total expenditures	6,269,279	6,585,896	\$ 316,617	5.05%
Net change	<u>1,939,929</u>	<u>3,120,592</u>	<u>1,180,663</u>	<u>60.86%</u>



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: January 12, 2022
TO: Finance Committee
FROM: Shamindra Manbahal, General Manager
SUBJECT: FUNDS TRANSFER - DECEMBER 2021

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 approved and authorized the Chief Financial Officer to transfer funds in/out of the District's Chase account to/from the District's investment accounts to take advantage of potential interest earnings. At this meeting the WVWD Board also requested that the CFO 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:

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

Shamindra Manbahal

Shamindra Manbahal, General Manager

SM;jv

ATTACHMENT(S):

1. 2021 December Transfer Report

Fund Transfer Detail December 2021

Date	Beginning Balances	Amount
12/2/2021	Chase Gen Checking	7,888,987.47
12/2/2021	LAIF	26,389,535.99

Date	Transfers	Amount
12/2/2021	Chase Gen Checking → LAIF	5,500,000.00

Date	**Ending Balances (After Transfers)	Amount
12/2/2021	Chase Gen Checking	2,388,987.47
12/2/2021	LAIF	31,889,535.99

***Ending balances may include other credits/deposits besides transfer amounts.*



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: January 12, 2022
TO: Finance Committee
FROM: Shamindra Manbahal, General Manager
SUBJECT: CASH DISBURSEMENTS REPORT - DECEMBER 2021

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:

There is no fiscal impact for producing the December 2021 Cash Disbursement Reports.

STAFF RECOMMENDATION:

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

Shamindra Manbahal

Shamindra Manbahal, General Manager

SM;jv

ATTACHMENT(S):

1. 2021 December Cash Disbursements Board Report
2. 2021 December Payroll Cash Disbursement Board Report

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
DECEMBER 2021

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
5786	ABF PRINTS INC	OFFICE SUPPLIES	\$ 140.08	
5786	ABF PRINTS INC	OFFICE SUPPLIES	\$ 355.58	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 1,470.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 2,242.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR FXB	\$ 355.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 169.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 30.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 20.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 575.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 42.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 25.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 36.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 70.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 249.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 36.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 170.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 17.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 33.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 33.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 262.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 497.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL 11	\$ 165.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL 6	\$ 165.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 295.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 167.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 31.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 457.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 45.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 30.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 218.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 15.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 169.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 5.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 33.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 33.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 45.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
DECEMBER 2021

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 54.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 108.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 167.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 249.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 20.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 151.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 695.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 9.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 17.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 10.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-D19002	\$ 13.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 20.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-D19002	\$ 13.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 6.75	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
5787	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
5790	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 34.50	
5790	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 69.00	
5790	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 172.50	
5790	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 204.50	
5790	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 344.00	
5790	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 448.50	
5790	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 827.50	
5790	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 34.50	
5790	CRB SECURITY SOLUTIONS	Security alarm monitoring for all District sites	\$ 69.00	
5791	DIAMOND ENVIRONMENTAL SERVICES LLC	RESTROOM RENTAL-10272 S CEDAR	\$ 119.12	
5791	DIAMOND ENVIRONMENTAL SERVICES LLC	RESTROOM RENTAL-18451 VINEYARD AVE	\$ 119.12	
5792	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 340.68	
5792	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 233.54	
5792	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 368.32	
5793	HARRINGTON INDUSTRIAL PLASTICS	ROEMER SUPPLIES	\$ 138.53	
5794	HASA INC.	CHEMICALS-WELL#24	\$ 132.47	
5794	HASA INC.	CHEMICALS-WELL#1	\$ 264.95	
5794	HASA INC.	CHEMICALS-WELL#33	\$ 167.34	
5794	HASA INC.	CHEMICALS-WELL#8	\$ 158.97	
5794	HASA INC.	CHEMICALS-WELL#30	\$ 264.95	
5794	HASA INC.	CHEMICALS-WELL#15	\$ 353.27	
5795	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 243.94	
5795	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 487.89	
5795	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 349.65	

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
DECEMBER 2021

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
5796	RAMCO RECYCLED AGGREGATE MATERIALS	Disposal of Excavated Materials	\$ 125.00	
5797	SHARP EXTERMINATOR COMPANY	DISTRICT MAINT-NOV 2021	\$ 185.00	
5798	UNIFIRST CORPORATION	ROEMER JANITORIAL SVCS	\$ 124.55	
5798	UNIFIRST CORPORATION	JANITORIAL SVCS	\$ 301.09	
5798	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.66	
5798	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.84	
5798	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.39	
5798	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.78	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.05	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.55	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.29	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.62	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.17	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.23	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.20	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.82	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.70	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.52	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.50	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.27	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.27	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
5798	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.54	
5798	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 4.72	
5798	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.92	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.74	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.34	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.27	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.24	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.64	
5798	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.78	
5798	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.40	
5798	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.62	
5798	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.84	
5798	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.72	
5798	UNIFIRST CORPORATION	ROEMER JANITORIAL SVCS	\$ 124.55	
5798	UNIFIRST CORPORATION	JANITORIAL SVCS	\$ 301.09	
5798	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.66	
5798	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.84	
5798	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.39	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
DECEMBER 2021

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
5798	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.29	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.17	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.05	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.78	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.55	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.62	
5798	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.23	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.52	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.70	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.82	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.27	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.20	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.27	
5798	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.50	
5798	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 4.72	
5798	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.54	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.24	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.34	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.27	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.64	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.92	
5798	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.74	
5798	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.40	
5798	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.78	
5798	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.72	
5798	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 3.00	
5798	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.62	
5798	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.84	
5802	ABF PRINTS INC	Printed District Envelopes	\$ 641.11	
5803	ACWA/JOINT POWERS INSURANCE	AUTO/GENERAL LIABILITY INSURANCE	\$ 245,509.00	
5804	CALIFORNIA LANDSCAPE & DESIGN INC.	Landscape Services for 47 Sites/HQ	\$ 5,760.00	
5804	CALIFORNIA LANDSCAPE & DESIGN INC.	Landscape Services for 47 Sites/HQ	\$ 1,540.00	
5805	CHANDLER ASSET MANAGEMENT	NOVEMBER 2021 SERVICES	\$ 2,036.18	
5806	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-ACCTG/BILLING/CS/HR	\$ 38.72	
5806	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-ACCTG/BILLING/CS/HR	\$ 503.82	
5806	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-ACCTG/BILLING/CS/HR	\$ 1,018.76	
5806	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-ACCTG/BILLING/CS/HR	\$ 72.13	
5806	COMPUTERIZED EMBROIDERY COMPANY INC	UNIFORM SHIRTS-PUBLIC AFFAIRS	\$ 576.57	
5806	COMPUTERIZED EMBROIDERY COMPANY INC	WVWD BLANKETS	\$ 1,840.59	
5807	EL-CO CONTRACTORS INC	Well 18A Pipe Blending		\$ 26,277.94
5807	EL-CO CONTRACTORS INC	Well 18A Pipe Blending		\$ 13,964.00
5807	EL-CO CONTRACTORS INC	Well 18A Pipe Blending		\$ 6,127.06
5807	EL-CO CONTRACTORS INC	RETENTION	\$ (2,318.45)	
5808	FASTENAL COMPANY	SHOP SUPPLIES	\$ 16.05	

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
5809	INFOSEND INC	Postage & Printing Fiscal Yr 21-22	\$ 3,122.37	
5809	INFOSEND INC	Postage & Printing Fiscal Yr 21-22	\$ 10,364.87	
5810	PICAZO'S FLOWER DESIGNS INC	PLANTS MAINT	\$ 424.00	
5811	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-ANTHONY OSORNIA	\$ 225.00	
5812	SAMBA HOLDINGS INC	DRIVER MONITORING SVC-NOV 2021	\$ 115.81	
5813	UNIFIRST CORPORATION	ROEMER JANITORIAL SVCS	\$ 124.55	
5813	UNIFIRST CORPORATION	JANITORIAL SVCS	\$ 301.09	
5813	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.66	
5813	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.84	
5813	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.39	
5813	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.23	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.78	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.17	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.05	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.62	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.55	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.29	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.82	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.70	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.20	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.27	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.27	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.50	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.52	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
5813	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.54	
5813	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 4.72	
5813	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.74	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.24	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.27	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.34	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.64	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.92	
5813	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.40	
5813	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.78	
5813	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.84	
5813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.62	
5813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 3.00	
5813	UNIFIRST CORPORATION	ROEMER JANITORIAL SVCS	\$ 124.55	
5813	UNIFIRST CORPORATION	JANITORIAL SVCS	\$ 301.09	
5813	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.66	

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
DECEMBER 2021

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
5813	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.84	
5813	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.39	
5813	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.05	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.29	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.78	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.17	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.55	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.62	
5813	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.23	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.20	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.50	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.52	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.70	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.82	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.27	
5813	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.27	
5813	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 4.72	
5813	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.54	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.74	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.92	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.24	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.64	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.27	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.34	
5813	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 3.00	
5813	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.78	
5813	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.40	
5813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.84	
5813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.72	
5813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.62	
5813	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 3.00	
5817	ALBERT A WEBB ASSOCIATES	18" Trans Main Crossing I15_Citrus to Lytle Creek		\$ 6,072.60
5817	ALBERT A WEBB ASSOCIATES	18" Trans Main Crossing I15_Citrus to Lytle Creek		\$ 1,508.25
5817	ALBERT A WEBB ASSOCIATES	18" Trans Main Crossing I15_Citrus to Lytle Creek		\$ 3,085.50
5818	CED CREDIT OFFICE	Hubbell Cable Pulling Socks for service repair	\$ 2,430.56	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 113.25	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 169.25	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 169.25	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 113.25	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PECHLORATE	\$ 211.50	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WTP	\$ 15.00	

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
DECEMBER 2021

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 25.75	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5819	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
5820	FAST SIGNS	Door Plaques for District Office	\$ 601.71	
5821	FASTENAL COMPANY	SHOP SUPPLIES	\$ 431.10	
5821	FASTENAL COMPANY	SHOP SUPPLIES	\$ 361.70	
5821	FASTENAL COMPANY	SHOP SUPPLIES	\$ 543.89	
5821	FASTENAL COMPANY	SHOP SUPPLIES	\$ 244.89	
5822	HASA INC.	CHEMICALS-FBR	\$ 133.76	
5822	HASA INC.	CHEMICALS WELL# 33	\$ 513.36	
5822	HASA INC.	CHEMICALS FBR	\$ 623.03	
5822	HASA INC.	CHEMICALS WELL# 1	\$ 150.14	
5822	HASA INC.	CHEMICALS WELL# 4	\$ 264.95	
5822	HASA INC.	CHEMICALS WELL# 30	\$ 264.95	
5822	HASA INC.	CHEMICALS WELL# 15	\$ 264.95	
5822	HASA INC.	CHEMICALS BLF	\$ 264.95	
5822	HASA INC.	CHEMICALS WELL# 8	\$ 264.95	
5822	HASA INC.	CHEMICALS WELL# 1	\$ 264.95	
5822	HASA INC.	CHEMICALS WELL# 24	\$ 176.63	
5822	HASA INC.	CHEMICALS WELL# 54	\$ 264.95	
5822	HASA INC.	ROEMER CHEMICALS	\$ 3,498.97	
5823	HILLTOP GEOTECHNICAL, INC.	PATCH REPAIR	\$ 4,000.00	
5823	HILLTOP GEOTECHNICAL, INC.	PATCH REPAIR	\$ 4,000.00	
5823	HILLTOP GEOTECHNICAL, INC.	PATCH REPAIR	\$ 3,600.00	
5824	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 337.76	
5824	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 354.74	
5824	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 32.00	
5824	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 328.38	
5824	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 487.89	
5824	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 486.35	
5825	SB VALLEY MUNICIPAL	BASELINE FEEDER- OCT 2021	\$ 2,200.00	
5825	SB VALLEY MUNICIPAL	BASELINE FEEDER- OCT 2021	\$ 26,794.07	
5825	SB VALLEY MUNICIPAL	BASELINE FEEDER- OCT 2021	\$ 51,126.51	
5825	SB VALLEY MUNICIPAL	BLF ELECTRIC BILL-9/29/21-10/28/21	\$ 61,279.72	
5826	TOM DODSON & ASSOCIATES	Bio Study for Pepper Railway crossing		\$ 600.00
5826	TOM DODSON & ASSOCIATES	Reservoir Zone 8-3 Modifications		\$ 662.50
5827	UNIFIRST CORPORATION	ROEMER-JANITORIAL SVCS	\$ 124.55	
5827	UNIFIRST CORPORATION	ROEMER-JANITORIAL SVCS	\$ 124.55	
5827	UNIFIRST CORPORATION	JANITORIAL SVCS	\$ 301.09	
5827	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.66	
5827	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 3.00	
5827	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.84	
5827	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
5827	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 3.00	
5827	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.39	
5827	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.78	
5827	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.05	
5827	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.55	
5827	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.29	
5827	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.17	
5827	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.62	
5827	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 3.00	
5827	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.23	

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
DECEMBER 2021

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.27	
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.27	
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.50	
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.52	
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.72	
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 3.00	
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.20	
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.72	
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.70	
5827	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.82	
5827	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.54	
5827	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.72	
5827	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.72	
5827	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 4.72	
5827	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.00	
5827	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.27	
5827	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.24	
5827	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.64	
5827	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.92	
5827	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.34	
5827	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.74	
5827	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 3.00	
5827	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 3.00	
5827	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.78	
5827	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.40	
5827	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 3.00	
5827	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.62	
5827	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.72	
5827	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.84	
5827	UNIFIRST CORPORATION	ROEMER-JANITORIAL SVCS	\$ 124.55	
5829	ABF PRINTS INC	BUSINESS CARDS-GUSTAVO GUTIERREZ	\$ 48.49	
5830	BOOT BARN INC	SAFETY BOOTS -SALCEDO	\$ 166.38	
5830	BOOT BARN INC	SAFETY BOOTS-J HILL	\$ 225.00	
5830	BOOT BARN INC	SAFETY BOOTS-CLIFF RAY	\$ 203.35	
5831	FAROOQI, NASEEM U	GROUNDWATER WEEK CONF NASHVILLE	\$ 1,901.99	
5831	FAROOQI, NASEEM U	GROUNDWATER WEEK CONF NASHVILLE	\$ 737.44	
5832	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 243.19	
5833	HILLTOP GEOTECHNICAL, INC.	PATCH REPAIRS	\$ 2,800.00	
5833	HILLTOP GEOTECHNICAL, INC.	PATCH REPAIRS	\$ 4,000.00	
5833	HILLTOP GEOTECHNICAL, INC.	PATCH REPAIRS	\$ 4,000.00	
5834	MAGNIFY PRODUCTIONS	PRODUCTION VIDEOS/PHOTOS	\$ 3,000.00	
5835	PICAZO'S FLOWER DESIGNS INC	PLANTS MAINT-DEC 2021	\$ 424.00	
5836	RAMCO RECYCLED AGGREGATE MATERIALS	Type 2 Base For Backfill	\$ 32.54	
81118	ACOM SOLUTIONS INC	CONTRACTS/LICENSES	\$ 550.00	
81119	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 134.68	
81119	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 495.26	
81119	AMAZON.COM SALES INC	VEHICLE MAINT	\$ 53.86	
81120	AQUA-METRIC SALES CO	MXUs for Inventory 09/09/21	\$ 7,398.23	
81121	AUTOMATED GATE SERVICES INC	ROEMER GATE REPAIR	\$ 217.50	
81122	CONTROL TEMP INC	HVAC Repairs 11/04/21	\$ 850.85	
81123	CORE & MAIN LP	Copper from Core & Main	\$ 13,495.69	
81124	HAAKER EQUIPMENT COMPANY	EQUIPMENT MAINTENANCE	\$ 368.51	
81125	HOME DEPOT	DIST REP/MAINT	\$ 486.50	
81126	INLAND WATER WORKS SUPPLY CO	MAINTENANCE SUPPLIES	\$ 432.02	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
81127	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 17.23	
81127	JOHNSON'S HARDWARE INC	METERS SUPPLIES	\$ 21.53	
81128	LES SCHWAB TIRE CENTERS OF CENTRAL CALIFORNIA	Repairs to Unit 221	\$ 1,390.03	
81129	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 18.80	
81129	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 20.45	
81130	NETWORK	Network Fleet Service 11/16/21	\$ 1,982.89	
81131	O'REILLY AUTO PARTS	VEHICLE MAINT	\$ 302.08	
81132	PG MECHANICAL	BACKHOE 580C MAINT	\$ 490.00	
81133	QUINN COMPANY	BACKHOE MAINT	\$ 127.59	
81134	RIALTO WATER SERVICES	ROEMER SEWER-09/30/21-10/31/21	\$ 67.17	
81135	RICHMOND AMERICAN HOMES OF MARYLAND INC	TRACT 20138-DEP REFUNDS CONT/METER/VALVE		\$ 5,900.00
81135	RICHMOND AMERICAN HOMES OF MARYLAND INC	TRACT 20138-DEP REFUNDS CONT/METER/VALVE		\$ 600.00
81135	RICHMOND AMERICAN HOMES OF MARYLAND INC	TRACT 20138-DEP REFUNDS CONT/METER/VALVE		\$ 6,617.20
81136	RICHMOND AMERICAN HOMES OF MARYLAND INC	TRACT 20139-DEP REFUNDS CONT/METER/VALVE		\$ 25,100.00
81136	RICHMOND AMERICAN HOMES OF MARYLAND INC	TRACT 20139-DEP REFUNDS CONT/METER/VALVE		\$ 3,120.00
81136	RICHMOND AMERICAN HOMES OF MARYLAND INC	TRACT 20139-DEP REFUNDS CONT/METER/VALVE		\$ 37,487.70
81137	SC COMMERCIAL LLC	Gasoline Order 11/18/21	\$ 14,708.77	
81138	SO CAL LOCKSMITH / MARY K DUNSMORE	Rekey Locks for Quiet Room	\$ 517.13	
81139	SO CALIFORNIA EDISON	WELL 36 ELECTRICITY FEB2021-OCT2021	\$ 514.27	
81139	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 57,516.65	
81139	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 8,340.55	
81139	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 104,457.89	
81139	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 11,552.51	
81139	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 3,593.52	
81139	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 14,288.56	
81139	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 140.69	
81139	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 2,764.96	
81139	SO CALIFORNIA EDISON	ELECTRICITY VARIOUS LOCATIONS	\$ 3,136.87	
81140	THE PUN GROUP LLP	Fiscal Year 21 Financial Audit	\$ 40,000.00	
81141	TIME WARNER CABLE	TELEPHONE-11/24/21-12/23/21	\$ 2,075.96	
81142	TOTALPLAN BUSINESS INTERIORS INC	Furniture for Purchasing/Inventory Specialist	\$ 2,427.61	
81143	ULINE	SHOP SUPPLIES	\$ 498.90	
81144	VERIZON WIRELESS PHONES	CELL PHONES/IPADS-10/23/21-11/22/21	\$ 4,750.78	
81144	VERIZON WIRELESS PHONES	CELL PHONES/IPADS-10/23/21-11/22/21	\$ 1,272.48	
81145	WHITE CAP CONSTRUCTION SUPPLY	MAINT SUPPLIES	\$ 146.57	
81161	ALLIANCE 2020 INC	HR SERVICES	\$ 207.55	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 43.04	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 107.73	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 58.40	
81162	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 309.30	
81162	AMAZON.COM SALES INC	COMPUTER SUPPLIES	\$ 19.26	
81162	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 52.08	
81162	AMAZON.COM SALES INC	COMPUTER SUPPLIES	\$ 2,365.03	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 53.88	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 48.49	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 34.44	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 72.18	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 27.25	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 97.82	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 200.55	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 171.00	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 12.92	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 143.79	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 23.68	
81162	AMAZON.COM SALES INC	Computer Parts NOV 2021	\$ 1,077.45	

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
DECEMBER 2021

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
81162	AMAZON.COM SALES INC	COMPUTER SUPPLIES	\$ 2,331.52	
81162	AMAZON.COM SALES INC	JANITORIALSERVICES	\$ 155.12	
81162	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 48.45	
81163	AMERICAN PAYROLL ASSOCIATION	APA MEMBERSHIP-GINA BERTOLINE	\$ 262.00	
81164	ASBCSD	2022 MEMBERSHIP DUES	\$ 375.00	
81165	AT&T	ROEMER FIRE SVC-11/22/21-12/21/21	\$ 396.96	
81166	AT&T LONG DISTANCE	ROEMER LONG DISTANCE	\$ 23.66	
81167	AUTOMATED GATE SERVICES INC	ROEMER MAINT	\$ 366.00	
81168	BEARCOM COMMUNICATIONS INC	PERMITS/FEES	\$ 242.44	
81169	BECERRA, JESSE	D3 CERTIFICATION	\$ 90.00	
81170	BURRTEC WASTE INDUSTRIES INC	ROEMER DISPOSAL FEES	\$ 262.86	
81170	BURRTEC WASTE INDUSTRIES INC	HQ DISPOSAL FEES	\$ 911.94	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81171	CINTAS CORPORATION	JANITORIALSERVICES	\$ 164.64	
81172	CITY OF RIALTO	UUTAX NOVEMBER 2021	\$ 52,369.67	
81172	CITY OF RIALTO	UUTAX NOVEMBER 2021	\$ (179.81)	
81173	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-NOV 2021	\$ 22,516.94	
81174	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC-10/25/21-11/23/21	\$ 370.60	
81175	DFA, LLC	GASB 75 Supplemental Disclosure	\$ 750.00	
81176	EBIX, INC.	HOPE HEALTH NEWSLETTERS-ANNUAL BILL	\$ 376.00	
81177	FAST SERVICE	NOV 2021 CUSTOMER SERVICES	\$ 227.00	
81178	GOVERNMENT FINANCE OFFICERS ASSOC	REGISTRATION FEE-J VELASQUEZ	\$ 180.00	
81179	JOHNSON'S HARDWARE INC	SHOP SUPPLIES	\$ 19.37	
81180	LENNAR HOMES	OAK GROVE AVE-DEP REFUNDS		\$ 5,750.00
81180	LENNAR HOMES	OAK GROVE AVE-DEP REFUNDS		\$ 3,120.00
81180	LENNAR HOMES	OAK GROVE AVE-DEP REFUNDS		\$ 23,480.66
81180	LENNAR HOMES	OAK GROVE AVE-DEP REFUNDS		\$ (422.80)
81180	LENNAR HOMES	ARBORETUM AVE-DEP REFUNDS CONTINGENCY		\$ 1,680.00
81180	LENNAR HOMES	ARBORETUM AVE-DEP REFUNDS CONTINGENCY		\$ 13,138.59
81181	LUCIEN PARTNERS	Redistricting for West Valley Water District 2020	\$ 25,000.00	
81182	MCCROMETER INC	Rebuilt 2 12' meters	\$ 3,595.55	
81183	MINUTEMAN PRESS OF RANCHO CUCAMONGA	BOD MONTHLY REPORT-NOV 2021	\$ 246.23	
81183	MINUTEMAN PRESS OF RANCHO CUCAMONGA	HONORABLE ELOISE REYES	\$ 1,021.88	
81183	MINUTEMAN PRESS OF RANCHO CUCAMONGA	WATER FILTRATION FACILITY POSTERS	\$ 148.08	
81183	MINUTEMAN PRESS OF RANCHO CUCAMONGA	CALENDAR CONTEST POSTAGE MAILER	\$ 5,435.70	
81184	MONTE VISTA ASSETS INC	TRACT 18827-DEP REFUNDS-CONT/METERS/VALVE		\$ 11,900.00
81184	MONTE VISTA ASSETS INC	TRACT 18827-DEP REFUNDS-CONT/METERS/VALVE		\$ 5,160.00
81184	MONTE VISTA ASSETS INC	TRACT 18827-DEP REFUNDS-CONT/METERS/VALVE		\$ 29,717.73
81185	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA,	HR SERVICES-GJ	\$ 103.00	
81186	O'REILLY AUTO PARTS	VEHICLE MAINT	\$ 159.38	
81186	O'REILLY AUTO PARTS	VEHICLE MAINT	\$ 51.69	
81187	PACK N MAIL	NOV 2021 CUSTOMER SERVICES	\$ 228.00	
81188	RIALTO WATER SERVICES	HQ WATER/SEWER-10/18/21-11/18/21	\$ 119.51	
81188	RIALTO WATER SERVICES	FBR SEWER SVC-10/18/21-11/16/21	\$ 67.17	
81189	ROBERT W KASCH	VEHICLE MAINT	\$ 484.88	
81190	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
81191	SC COMMERCIAL LLC	Red Dye Diesel 11/24/21	\$ 3,699.92	
81191	SC COMMERCIAL LLC	Red Dye Diesel 11/24/21	\$ 8,824.64	
81192	SO CALIFORNIA EDISON	ROEMER ELECTRICITY-10/29/21-11/30/21	\$ 23,151.09	
81192	SO CALIFORNIA EDISON	BLF ELECTRICITY	\$ 120.26	
81193	TERRYBERRY	HR SUPPLIES	\$ 87.01	
81194	TESCO CONTROLS INC	Tesco RTU repair at 5-2 Booster	\$ 2,055.00	
81195	TIME WARNER CABLE	CABLE/INTERNET/TELEPHONE	\$ 199.94	
81195	TIME WARNER CABLE	CABLE/INTERNET/TELEPHONE	\$ 125.21	
81196	TYLER TECHNOLOGIES INC	PROGRAMMER FEES	\$ 1,000.00	
81197	ULINE	SHOP SUPPLIES	\$ 401.93	
81197	ULINE	SHOP SUPPLIES	\$ 388.59	
81198	UNDERGROUND SERVICE ALERT	USA Ticket Fees	\$ 406.00	
81198	UNDERGROUND SERVICE ALERT	USA Ticket Fees	\$ 233.11	
81199	AIRGAS USA LLC	SHOP SUPPLIES	\$ 53.53	
81200	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services FY 21-22	\$ 280.00	
81200	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services FY 21-22	\$ 2,797.24	
81200	ALL PRO ENTERPRISES INC.	Monthly Janitorial Services FY 21-22	\$ 1,341.36	
81201	AMAZON	OFFICE SUPPLIES	\$ 1.08	
81202	AMAZON.COM SALES INC	SHOP SUPPLIES	\$ 199.69	
81202	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 215.84	
81202	AMAZON.COM SALES INC	PRODUCTION SUPPLIES	\$ 74.14	
81202	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 36.08	
81203	AT&T MOBILITY	CELL PHONES-12/02/21-01/01/22	\$ 23.32	
81204	CALIFORNIA SOCIETY OF MUNI FINANCE OFFICER	TRAINING-JOSE GUSTAVO GINA	\$ 30.00	
81204	CALIFORNIA SOCIETY OF MUNI FINANCE OFFICER	TRAINING-JOSE GUSTAVO GINA	\$ 30.00	
81204	CALIFORNIA SOCIETY OF MUNI FINANCE OFFICER	TRAINING-JOSE GUSTAVO GINA	\$ 30.00	
81205	CEMEX INC	SHOP SUPPLIES	\$ 128.72	
81206	CINTAS CORPORATION	JANITORIAL SVCS	\$ 114.65	
81207	DAART ENGINEERING COMPANY INC	FIRE FLOW TEST REFUND-495 UNDERGROUND	\$ 150.00	
81208	EXECUTIVE ENVIRONMENTAL SERVICES CO	Test roof material on 2-1 Reservoir for asbestos		\$ 1,200.00
81209	FEDEX	MAILING FEES	\$ 54.23	
81209	FEDEX	SHIPPING FEES	\$ 39.15	
81209	FEDEX	SHIPPING FEES	\$ 3.25	
81210	GARDA CL WEST INC	DEC 2021 ARMORED TRANSPOT SVC	\$ 242.87	
81211	GRAINGER INC	ROEMER SUPPLIES	\$ 220.79	
81212	INLAND WATER WORKS SUPPLY CO	MAINTENANCE SUPPLIES	\$ 206.63	
81213	JOHNSON'S HARDWARE INC	ROEMER SUPPLIES	\$ 260.71	
81213	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 12.47	
81213	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 12.91	
81213	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 41.68	
81213	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 208.27	
81213	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 40.91	
81214	LOWES	MAINTENACE SUPPLIES	\$ 162.68	
81215	MICHAEL BAKER INTERNATIONAL, INC	TO2 MBI Const.Mngmnt Santa Ana Main Phase 1		\$ 5,342.50
81216	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 14.17	
81216	NED'S OIL SALES INC	WATER QLTY SUPPLIES	\$ 24.58	
81217	OLGUIN, RUDY	CLASS A DRIVER LICENSE	\$ 50.13	
81218	OLIVAREZ, GILBERT	PESTICIDE RECERTIFICATION	\$ 279.00	
81219	RAINBOW BOLT & SUPPLY INC	VEHICLE MAINTENANCE	\$ 69.04	
81220	RIALTO WATER SERVICES	WATER SVC-WELL#16	\$ 30.42	
81221	RICHMOND AMERICAN HOMES OF MARYLAND INC	REFUND FOR CHECK#1127939	\$ 974.13	
81222	ROBERT W KASCH	DISTRICT MAINT SUPPLIES	\$ 129.30	
81223	SO CALIFORNIA EDISON	S END SHOP-11/08/21-12/08/21	\$ 113.36	
81224	STATE WATER RESOURCES CONTROL BOARD	PERMIT FEES	\$ 659.11	
81224	STATE WATER RESOURCES CONTROL BOARD	PERMIT FEES	\$ 659.11	

WEST VALLEY WATER DISTRICTCASH DISBURSEMENT REPORT
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81225	US CAD HOLDINGS LLC	Bluebeam Revu Standard New Perpetual License, Win	\$ 1,971.00	
81226	USA BLUEBOOK	WATER QUALITY SUPPLIES	\$ 504.27	
81226	USA BLUEBOOK	FBR CHEMICALS	\$ 380.65	
81226	USA BLUEBOOK	WATER QLTY SUPPLIES-RETURNS	\$ (504.27)	
81226	USA BLUEBOOK	ROEMER CHLORINATION EQUIP SUPPLIES	\$ 303.18	
81227	VERIZON CONNECT NWF INC	NOV 2021 SERVICES	\$ 679.98	
81228	Westside Story Newspaper	LEGAL ADS PUBLIC HEARING-6/3/21 & 6/10/21	\$ 500.00	
81228	Westside Story Newspaper	AD PUBLIC NOTICE-8/5/21	\$ 250.00	
81229	WRM INC	Replacement crane controller for unit 223	\$ 1,507.64	
81230	YO FIRE	MAINTENANCE SUPPLIES	\$ 312.48	
81230	YO FIRE	1" Copper Service Parts	\$ 786.58	
81230	YO FIRE	MAINTENANCE SUPPLIES	\$ 497.81	
81230	YO FIRE	SHOP SUPPLIES	\$ 241.36	
81256	AIRGAS USA LLC	MAINTENANCE SUPPLIES	\$ 45.32	
81257	ALL PRO ENTERPRISES INC.	CARPET CLEANING ACCOUNTING AREA	\$ 400.00	
81258	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 448.40	
81258	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 66.04	
81258	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 469.35	
81258	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 496.77	
81259	AQUA-METRIC SALES CO	Meter Order 08/04/21	\$ 8,614.87	
81259	AQUA-METRIC SALES CO	MXUs for Inventory 09/09/21	\$ 14,796.44	
81260	AT&T	TELEMETRY LINE12/7/21-1/6/22	\$ 67.70	
81261	AT&T INTERNET	INTERNET FEES-11/07/21-12/06/21	\$ 100.94	
81262	BC RENTALS INC	MAINTENANCE SUPPLIES	\$ 464.72	
81263	CAPPO INC	2022-2023 MEMBERSHIPS-PURCH STAFF	\$ 130.00	
81263	CAPPO INC	2022-2023 MEMBERSHIPS-PURCH STAFF	\$ 130.00	
81263	CAPPO INC	2022-2023 MEMBERSHIPS-PURCH STAFF	\$ 130.00	
81263	CAPPO INC	2022-2023 MEMBERSHIPS-PURCH STAFF	\$ 130.00	
81264	CITY OF SAN BERNARDINO	BLF WATER-11/08/21-12/08/21	\$ 40.98	
81265	CLIFTON LARSON ALLEN	CLA Treasurer Service-SEPT 2021	\$ 2,625.00	
81265	CLIFTON LARSON ALLEN	CLA Treasurer Service-OCT 2021	\$ 2,625.00	
81266	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-11/4/21-12/3/21	\$ 114.41	
81266	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-11/5/21-12/4/21	\$ 286.86	
81266	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-11/14/21-12/13/21	\$ 1.85	
81267	GREG LARSON	COMPLETION 2021 WORK SCHEDULE	\$ 10,100.00	
81268	HAYDEE SAINZ	DJ WINTER EXTRAVAGANZA	\$ 750.00	
81269	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 39.23	
81270	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 99.49	
81270	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 92.69	
81270	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 78.85	
81270	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 8.60	
81270	JOHNSON'S HARDWARE INC	METERS SUPPLIES	\$ 40.93	
81271	KONICA MINOLTA BUSINESS SOLUTIONS USA INC	COPIER MAINTENANCE-10/29/21-11/27/21	\$ 144.45	
81272	LOWES	MAINTENANCE SUPPLIES	\$ 37.84	
81272	LOWES	MAINTENANCE SUPPLIES	\$ 55.31	
81273	MICHAEL BAKER INTERNATIONAL, INC	TO2 MBI Const.Mngmnt Santa Ana Main Phase 1		\$ 3,034.00
81274	MINUTEMAN PRESS OF RANCHO CUCAMONGA	NOV 2021 MONTHLY REPORT	\$ 275.73	
81274	MINUTEMAN PRESS OF RANCHO CUCAMONGA	CERTIFICATES OF COMPLETION	\$ 172.18	
81275	NED'S OIL SALES INC	METERS SUPPLIES	\$ 98.96	
81276	PTM DOCUMENT SYSTEMS	2021 W2'S AND 1099'S	\$ 248.87	
81277	QUINN COMPANY	EQUIP MAINT	\$ 73.82	
81278	RIALTO WATER SERVICES	ROEMER SEWER SVC-10/31/21-11/30/21	\$ 67.17	
81279	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
81280	SO CALIFORNIA EDISON	WELL #22 ELECTRICITY	\$ 18.75	
81280	SO CALIFORNIA EDISON	WELL# 6 ELECTRICITY	\$ 20,972.63	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
81280	SO CALIFORNIA EDISON	WELL 11X ELECTRICITY	\$ 64.03	
81280	SO CALIFORNIA EDISON	WELL#17 / 19920 COUNTRY CLUB	\$ 201.59	
81280	SO CALIFORNIA EDISON	WELL#17 / 19920 COUNTRY CLUB	\$ 367.74	
81281	TERRYBERRY	HR SUPPLIES	\$ 140.15	
81282	THE GAS COMPANY	ROEMER GAS-11/03/21-12/06/21	\$ 21.43	
81282	THE GAS COMPANY	HQ GAS CO 11/09/21-12/10/21	\$ 35.94	
81283	TRES ES INC	DECEMBER 2021 SERVICES	\$ 7,500.00	
81284	YO FIRE	Stock order 09-08-21	\$ 271.53	
81284	YO FIRE	Stock order 09-08-21	\$ 145.46	
81284	YO FIRE	Stock order 09-08-21	\$ 1,055.95	
81284	YO FIRE	Stock order 09-08-21	\$ 484.88	
81284	YO FIRE	Stock order 09-08-21	\$ 501.04	
81284	YO FIRE	Stock order 09-08-21	\$ 918.02	
81284	YO FIRE	Stock order 09-08-21	\$ 80.81	
81284	YO FIRE	Stock order 09-08-21	\$ 34.48	
81284	YO FIRE	Ford Couplings and Clamps	\$ 668.05	
81284	YO FIRE	Ford Couplings and Clamps	\$ 775.80	
81284	YO FIRE	Ford Couplings and Clamps	\$ 754.25	
81284	YO FIRE	Ford Couplings and Clamps	\$ 775.80	
81284	YO FIRE	Ford Couplings and Clamps	\$ 1,228.35	
81284	YO FIRE	Ford Couplings and Clamps	\$ 1,465.40	
81284	YO FIRE	Ford Couplings and Clamps	\$ 668.05	
81284	YO FIRE	Ford Couplings and Clamps	\$ 1,719.69	
81284	YO FIRE	Ford Couplings and Clamps	\$ 646.50	
81284	YO FIRE	Ford Couplings and Clamps	\$ 754.25	
81284	YO FIRE	MAINTENANCE SUPPLIES	\$ 258.60	
DFT0002040	US BANK-CAL CARD (PEGGY)	BOARD MEETING MEALS	\$ 455.15	
DFT0002040	US BANK-CAL CARD (PEGGY)	FLOWERS-HAWKINS FAMILY	\$ 83.23	
DFT0002040	US BANK-CAL CARD (PEGGY)	VEHICLES MAINT/WASH	\$ 330.00	
DFT0002040	US BANK-CAL CARD (PEGGY)	2021 WATER EXPO REGISTRATION 8/24-8/24-TAYLOR	\$ 95.00	
DFT0002040	US BANK-CAL CARD (PEGGY)	BOARD MEETINGS MEALS	\$ 752.25	
DFT0002040	US BANK-CAL CARD (PEGGY)	2021 WATER EXPO REGISTRATION 8/24-8/24-CROWTH	\$ 95.00	
DFT0002040	US BANK-CAL CARD (PEGGY)	BIA SO CAL WATER CONFERENCE 8/13/21-CLIFFORD Y	\$ 99.00	
DFT0002040	US BANK-CAL CARD (PEGGY)	VEHICLES MAINT/WASHED	\$ 170.00	
DFT0002041	US BANK-CAL CARD (AL)	FAX SERVICES	\$ 11.70	
DFT0002041	US BANK-CAL CARD (AL)	CUSTOMER SERVICE SHIRTS	\$ 311.98	
DFT0002041	US BANK-CAL CARD (AL)	Emergency Purchase of Non Rev Starter for Roemer	\$ 4,349.22	
DFT0002041	US BANK-CAL CARD (AL)	Emergency Purchase of Non Rev Starter for Roemer	\$ 400.00	
DFT0002041	US BANK-CAL CARD (AL)	GFOA SUBMISSION FEE	\$ 345.00	
DFT0002041	US BANK-CAL CARD (AL)	AWWA TRAINING-JANET HARMON	\$ 75.00	
DFT0002041	US BANK-CAL CARD (AL)	AMERICAN WATER COLLEGE-AARON HILLMAN	\$ 1,895.00	
DFT0002041	US BANK-CAL CARD (AL)	TOLL ROAD FEE	\$ 72.34	
DFT0002041	US BANK-CAL CARD (AL)	NAVARRO TOWING SERVICE	\$ 350.00	
DFT0002041	US BANK-CAL CARD (AL)	WATER SMART INNOVATIONS CONF REG-JADESKI	\$ 395.00	
DFT0002041	US BANK-CAL CARD (AL)	WATER SMART INNOVATIONS LODGING-JADESKI	\$ 100.57	
DFT0002041	US BANK-CAL CARD (AL)	VEHICLES MAINTENANCE	\$ 177.99	
DFT0002041	US BANK-CAL CARD (AL)	SAN BERNARDINO PERMITS	\$ 205.52	
DFT0002041	US BANK-CAL CARD (AL)	CA-NV AWWA TRAINING-ROSA	\$ 100.00	
DFT0002041	US BANK-CAL CARD (AL)	CSDA WORKSHOP-ROSA	\$ 175.00	
DFT0002041	US BANK-CAL CARD (AL)	GFOA MEMBER RENEWAL FEE-JOSE V	\$ 160.00	
DFT0002041	US BANK-CAL CARD (AL)	APA TRAINING-JOSE M	\$ 199.00	
DFT0002041	US BANK-CAL CARD (AL)	TRI STATE SEMINAR LODGING 8/9- 8/12-CLIFFORD RA	\$ 211.50	
DFT0002041	US BANK-CAL CARD (AL)	TRI STATE SEMINAR LODGING 8/9- 8/12-HEIDI HARPEI	\$ 211.50	
DFT0002041	US BANK-CAL CARD (AL)	TRI STATE SEMINAR LODGING 8/9- 8/12-JOSE VELASQ	\$ 211.50	
DFT0002041	US BANK-CAL CARD (AL)	AMERICAN PURCHASING SOCIETY MEMBERSHIP-BLOU	\$ 288.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
DFT0002041	US BANK-CAL CARD (AL)	UNIT#243 REPAIR	\$ 213.51	
DFT0002041	US BANK-CAL CARD (AL)	FBR SUPPLIES	\$ 316.25	
DFT0002041	US BANK-CAL CARD (AL)	FACEBOOK ADS/MEMBERSHIP	\$ 4.75	
DFT0002041	US BANK-CAL CARD (AL)	FAX SERVICES	\$ 10.08	
DFT0002041	US BANK-CAL CARD (AL)	SOFTWARE LICENSE MAINTENANCE	\$ 1,140.74	
DFT0002042	US BANK-CAL CARD (KYLE)	LAS VEGAS AIR FARE 10/5/21-10/8/21-KYLE CROWTHE	\$ 182.96	
DFT0002042	US BANK-CAL CARD (KYLE)	WATER EXPO 8/23/21-8/26/21 AIR FARE-KYLE CROWT	\$ 338.20	
DFT0002042	US BANK-CAL CARD (KYLE)	WATER EXPO 8/23/21-8/26/21 AIR FARE-KYLE -UPGRA	\$ 364.43	
DFT0002042	US BANK-CAL CARD (KYLE)	Water Expo in Miami Lodging -Crowther	\$ 625.86	
DFT0002042	US BANK-CAL CARD (KYLE)	Water Expo in Miami Meals - Crowther	\$ 224.67	
DFT0002042	US BANK-CAL CARD (KYLE)	Water Expo Miami Transportation -Crowther	\$ 158.49	
DFT0002042	US BANK-CAL CARD (KYLE)	Water Expo in Miami Lodging -Naseem	\$ 781.86	
DFT0002043	US BANK-CAL CARD (RICKEY)	CSDA Conf 8/30-9/2 Books-Rickey	\$ 565.00	
DFT0002043	US BANK-CAL CARD (RICKEY)	Engineering Committee Meeting	\$ 51.91	
DFT0002043	US BANK-CAL CARD (RICKEY)	CSDA Conf 8/30-9/2 Meals-Rickey & Staff	\$ 634.67	
DFT0002043	US BANK-CAL CARD (RICKEY)	CSDA Conf 8/30-9/2 Meals-Rickey due to WVWD	\$ 17.76	
DFT0002043	US BANK-CAL CARD (RICKEY)	CSDA Conf 8/30-9/2 Lodging-Naseem	\$ 3,371.24	
DFT0002043	US BANK-CAL CARD (RICKEY)	CSDA Conf 8/30-9/2 Lodging-Rickey	\$ 1,581.17	
DFT0002043	US BANK-CAL CARD (RICKEY)	Lunch Meetings-Variou	\$ 43.09	
DFT0002043	US BANK-CAL CARD (RICKEY)	EIG Constant Contact External Affairs Outreach	\$ 225.00	
DFT0002043	US BANK-CAL CARD (RICKEY)	Go Daddy.com IT contracts/licenses	\$ 44.99	
DFT0002043	US BANK-CAL CARD (RICKEY)	Water Expo in Miami Meals 8/23-8/28-Rickey	\$ 239.66	
DFT0002043	US BANK-CAL CARD (RICKEY)	Water Expo Miami Transportation 8/23-8/28-Rickey	\$ 1,183.20	
DFT0002043	US BANK-CAL CARD (RICKEY)	Gas for District Vehicle	\$ 195.97	
DFT0002043	US BANK-CAL CARD (RICKEY)	Water Expo in Miami Lodging 8/23-8/28-Rickey	\$ 1,349.70	
DFT0002043	US BANK-CAL CARD (RICKEY)	CSDA Conf 8/30-9/2 Transportation-Rickey	\$ 81.02	
DFT0002043	US BANK-CAL CARD (RICKEY)	Lunch Meetings-Variou	\$ 460.69	
DFT0002043	US BANK-CAL CARD (RICKEY)	Water Smart Innovation Conf Lodging 10/5-10/7-Van	\$ 84.75	
DFT0002043	US BANK-CAL CARD (RICKEY)	CSDA Conf 8/30-9/2 Registration-Rickey	\$ 625.00	
DFT0002043	US BANK-CAL CARD (RICKEY)	CSDA Conf 8/30-9/2 Air Fare-Rickey	\$ 796.38	
DFT0002043	US BANK-CAL CARD (RICKEY)	CSDA Conf 8/30-9/2 Registration-Naseem	\$ 625.00	
DFT0002043	US BANK-CAL CARD (RICKEY)	CSDA Conf 8/30-9/2 Lodging-Rickey	\$ 1,348.39	
DFT0002043	US BANK-CAL CARD (RICKEY)	So Calif Water Coalition Conf Reg 7/23/21-Rickey	\$ 95.00	
DFT0002043	US BANK-CAL CARD (RICKEY)	So Calif Water Coalition Conf Reg 7/23/21-Naseem	\$ 95.00	
DFT0002043	US BANK-CAL CARD (RICKEY)	Conference in Miami Air Fare 8/23-8/28-Rickey	\$ 320.80	
DFT0002043	US BANK-CAL CARD (RICKEY)	Atlanta Georgia trip meals-Rickey	\$ 76.88	
DFT0002043	US BANK-CAL CARD (RICKEY)	Atlanta Georgia trip uber-Rickey	\$ 108.68	
DFT0002043	US BANK-CAL CARD (RICKEY)	EIG Constant Contact External Affairs Outreach	\$ 225.00	
DFT0002043	US BANK-CAL CARD (RICKEY)	Atlanta Georgia trip Lodging-Rickey	\$ 266.86	
DFT0002043	US BANK-CAL CARD (RICKEY)	Strategic Planning Meeting	\$ 41.01	
DFT0002043	US BANK-CAL CARD (RICKEY)	Go Daddy.com IT contracts/licenses	\$ 44.99	
DFT0002043	US BANK-CAL CARD (RICKEY)	Courtyard Lodging Late Meeting/Early Meeting	\$ 318.63	
DFT0002043	US BANK-CAL CARD (RICKEY)	GFOA membership	\$ 150.00	
DFT0002043	US BANK-CAL CARD (RICKEY)	AWWA Utility Management Conf Reg-Rickey	\$ 570.00	
DFT0002043	US BANK-CAL CARD (RICKEY)	Water Smart Innovation Conf Reg 10/5-10/7-Van	\$ 395.00	
DFT0002043	US BANK-CAL CARD (RICKEY)	Water Smart Innovation Conf Air fare 10/5-10/7-Van	\$ 127.70	
DFT0002044	US BANK-CAL CARD (YOLANDA)	MIRAGE CANCELLATION CREDIT-YOLANDA	\$ (180.27)	
DFT0002044	US BANK-CAL CARD (YOLANDA)	MIRAGE CANCELLATION CREDIT-HAYDEE	\$ (180.27)	
DFT0002044	US BANK-CAL CARD (YOLANDA)	HR MAILING FEES	\$ 21.20	
DFT0002044	US BANK-CAL CARD (YOLANDA)	OFFICE SUPPLIES	\$ 17.58	
DFT0002044	US BANK-CAL CARD (YOLANDA)	FLOWERS-DANIEL GUERRA	\$ 70.03	
DFT0002044	US BANK-CAL CARD (YOLANDA)	RECRUITMENT MEALS	\$ 101.76	
DFT0002044	US BANK-CAL CARD (YOLANDA)	WELLNESS PROGRAM MEALS	\$ 530.83	
DFT0002044	US BANK-CAL CARD (YOLANDA)	NEOGOV TRAINING-YOLANDA 10/5/21	\$ 975.00	
DFT0002044	US BANK-CAL CARD (YOLANDA)	NEOGOV TRAINING-HAYDEE 10/5/21	\$ 975.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
DECEMBER 2021

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
DFT0002044	US BANK-CAL CARD (YOLANDA)	SAFETY COMMITTEE GIFT CARDS	\$ 175.00	
DFT0002044	US BANK-CAL CARD (YOLANDA)	HR CERTIFIED MAIL	\$ 23.25	
DFT0002044	US BANK-CAL CARD (YOLANDA)	SYMPATHY FLOWERS-A CLINGER	\$ 63.06	
DFT0002044	US BANK-CAL CARD (YOLANDA)	RECRUITMENT-CS REP I	\$ 200.00	
DFT0002044	US BANK-CAL CARD (YOLANDA)	HR MEALS	\$ 12.26	
DFT0002045	US BANK-CALCARD (HAYDEE)	OFFICE SUPPLIES	\$ 51.94	
DFT0002046	US BANK-CALCARD (JON)	CONTRACTS/LICENSES-BOX.COM/AMAZON WEB/ZOO	\$ 6,913.97	
DFT0002046	US BANK-CALCARD (JON)	LUNCH GM/AGM & GENERAL SVCS DEPT	\$ 275.46	
DFT0002046	US BANK-CALCARD (JON)	CONTRACTS/LICENSES	\$ 559.14	
SUBTOTALS			1,096,431.83	240,223.43
GRAND TOTAL				1,336,655.26

**WEST VALLEY WATER DISTRICT
PAYROLL GROSS WAGES
FISCAL YEAR 2021 - 2022**

Report Month	Description	From	To	Gross Wages Paid
July 2021	Pay Period #13	06/11/21	06/25/21	269,046.46
July 2021	Monthly Pay Period #7	06/01/21	06/30/21	6,961.39
July 2021	Manual Check	06/26/21	06/28/21	8,291.28
July 2021	Pay Period #14	06/25/21	07/09/21	258,949.72
July 2021	Pay Period #15	07/09/21	07/23/21	272,029.81
Total for July 2021				815,278.66
August 2021	Monthly Pay Period #8	07/01/21	07/31/21	7,640.55
August 2021	Pay Period #16	07/23/21	08/06/21	261,100.42
August 2021	Pay Period #17	08/06/21	08/20/21	273,961.88
Total for August 2021				542,677.04
September 2021	Monthly Pay Period #9	08/01/21	08/30/21	6,935.94
September 2021	Pay Period #18	08/20/21	09/03/21	271,715.40
September 2021	Pay Period #19	09/03/21	09/17/21	314,831.83
Total for September 2021				593,483.17
October 2021	Monthly Pay Period #10	09/01/21	09/30/21	6,596.36
October 2021	Pay Period #20	09/17/21	10/01/21	272,577.37
October 2021	Pay Period #23 Direct Deposits	10/01/21	10/15/21	280,962.78
Total for October 2021				560,136.51
November 2021	Monthly Pay Period #11	10/01/21	10/31/21	6,337.81
November 2021	Pay Period #22	10/15/21	10/30/21	289,417.84
November 2021	Pay Period #23	10/30/21	11/12/21	363,550.44
Total for November 2021				659,306.09
December 2021	Monthly Pay Period #12	11/01/21	11/30/21	6,177.27
December 2021	Pay Period #24	11/12/21	11/26/21	287,286.94
December 2021	Pay Period #25	11/26/21	12/10/21	286,446.32
December 2021	Pay Period #26	12/10/21	12/24/21	297,613.41
Total for December 2021				877,523.94

**WEST VALLEY WATER DISTRICT
EFT AND PAYROLL ITEMS
DECEMBER 2021**

Date	Item	Check No. or EFT	Amount
12/02/21	Pay Period #24	none	
12/02/21	Monthly Pay Period #12	none	
12/16/21	Pay Period #25	none	
12/29/21	Pay Period #26	none	
	Total Checks		0.00
12/02/21	Pay Period #24 Direct Deposits	EFT	190,933.40
12/02/21	Federal Tax Withheld Social Security & Medicare	EFT	71,921.87
12/02/21	State Tax Withheld and State Disability Insurance	EFT	17,640.53
12/02/21	Lincoln Deferred Compensation Withheld	EFT	13,285.40
12/02/21	Lincoln - Employer Match Benefit	EFT	3,125.00
12/02/21	Nationwide Deferred Compensation Withheld	EFT	2,443.22
12/02/21	Nationwide - Employer Match Benefit	EFT	675.00
12/02/21	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	27,246.34
12/02/21	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	14,326.27
12/02/21	California State Disbursement / EDD	EFT	1,153.55
12/02/21	Monthly Pay Period #12 Direct Deposits	EFT	5,297.19
12/02/21	Federal Tax Withheld Social Security & Medicare	EFT	1,324.02
12/02/21	State Tax Withheld and State Disability Insurance	EFT	62.56
12/16/21	Pay Period #25 Direct Deposits	EFT	190,781.14
12/16/21	Federal Tax Withheld Social Security & Medicare	EFT	
12/16/21	State Tax Withheld and State Disability Insurance	EFT	17,878.01
12/16/21	Lincoln Deferred Compensation Withheld	EFT	12,874.21
12/16/21	Lincoln - Employer Match Benefit	EFT	3,150.00
12/16/21	Nationwide Deferred Compensation Withheld	EFT	2,443.22
12/16/21	Nationwide - Employer Match Benefit	EFT	675.00
12/16/21	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	28,905.45
12/16/21	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	13,402.97
12/16/21	California State Disbursement / EDD	EFT	1,229.16
12/29/21	Pay Period #26 Direct Deposits	EFT	206,356.94
12/29/21	Federal Tax Withheld Social Security & Medicare	EFT	74,631.40
12/29/21	State Tax Withheld and State Disability Insurance	EFT	19,650.34
12/29/21	Lincoln Deferred Compensation Withheld	EFT	12,781.48
12/29/21	Lincoln - Employer Match Benefit	EFT	3,150.00
12/29/21	Nationwide Deferred Compensation Withheld	EFT	2,119.72
12/29/21	Nationwide - Employer Match Benefit	EFT	675.00
12/29/21	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	28,895.02
12/29/21	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	13,490.37
12/29/21	California State Disbursement	EFT	1,153.50
	Total EFT		983,677.28
	Grand Total Payroll Cash		983,677.28



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: January 12, 2022
TO: Finance Committee
FROM: Shamindra Manbahal, General Manager
SUBJECT: SECOND AMENDMENT TO WATER FACILITIES AGREEMENT

BACKGROUND:

In May 2005 West Valley Water District (“District”) entered into a Water Facilities and Service Agreement (“Agreement”) with Lytle Development. The Agreement outlined certain facilities that Lytle Development was required to construct in exchange Equivalent Dwelling Unit (EDU) connection credits. The Agreement also allowed Lytle Development to assign rights and obligations to a future home builder/developer and they did just that in August 2005 (“First Amendment”). Lytle Development assigned certain facilities that they were required to construct to Lennar Homes along with a portion of the EDU connection credits.

DISCUSSION:

Lennar Homes has now completed its development and has constructed some of the facilities. Instead of Lennar Homes constructing the remaining facilities, the District and Lennar Homes would like to enter into an agreement (“Second Amendment”) where Lennar Homes would provide a one-time payment to the District to compensate the District for the capital costs of the facilities yet to be constructed. Attached as Exhibit A is a copy of the Second Amendment to Water Facilities and Service Agreement.

FISCAL IMPACT:

The one-time payment to the District to compensate for the capital costs of the facilities is pursuant to the terms of the Second Amendment to Water Facilities and Service Agreement.

STAFF RECOMMENDATION:

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

Shamindra Manbahal

Shamindra Manbahal, General Manager

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ATTACHMENT(S):

1. Exhibit A- Second Amendment

EXHIBIT A

**SECOND AMENDMENT TO WATER FACILITIES
AND SERVICE AGREEMENT**
(Lytle Creek/Sycamore Flats)

This Second Amendment to Water Facilities and Service Agreement ("**Second Amendment**") is entered into as of _____, 202~~2~~⁴ ("**Effective Date**"), by and between LENNAR LYTLE, LLC, a Delaware limited liability company ("**Lennar**"), and WEST VALLEY WATER DISTRICT, a public agency of the State of California ("**District**"). Lennar and the District shall be referred to individually as a "**Party**" and collectively as the "**Parties.**"

RECITALS

A. On or about May 27, 2005, Lytle Development Company ("**Lytle**"), Pharris Sycamore Flats, LLC ("**Pharris**"), and the District entered into that certain Water Facilities and Service Agreement ("**Facilities Agreement**") to provide water service to the "Lytle Property" (as defined in the Facilities Agreement). Under the Facilities Agreement, Lytle and Pharris each agreed to construct certain of the "**Water Facilities**" (as defined in the Facilities Agreement) to provide service to the Lytle Property. In exchange for constructing the Water Facilities, the District agreed to provide fire flow and domestic water service to up to 4,300 equivalent dwelling units on the Lytle Property, defined in the Facilities Agreement as the "**Lytle Phase I Hook-Up Rights**" and the "**Lytle Phase II Hook-Up Rights.**" A copy of the Facilities Agreement is attached hereto as **Exhibit "1."**

B. On or about January 4, 2005, Lennar purchased from Lytle a portion of the Lytle Property, described in **Exhibit "2"** ("**Lennar Property**"). The Lytle Property is located in an area known as Improvement Area No. 6, which has now been developed by Lytle and Lennar with approximately 547 detached residential dwellings and related amenities.

C. On or about August 1, 2005, Lytle assigned to Lennar, and Lennar accepted, a portion of Lytle's rights and obligations under the Facilities Agreement pursuant to that "Partial Assignment and Assumption of Water Facilities and Services Agreement" ("**Assignment**"), attached hereto as **Exhibit "3."** The portion of Lytle's rights and obligations that Lennar assumed under the Assignment were described and referred to in the Assignment as the "**Assumed Water Facilities Obligations.**" The Assumed Water Facilities Obligations included design and construction of the "**Assumed Water Facilities**" (as defined in the Assignment) under the terms provided in the Facilities Agreement. Lytle also assigned to Lennar pursuant to the Assignment all of Lytle's rights and interest in and to the Lytle Phase I Hook-up Rights, subject to the applicable terms and conditions of the Facilities Agreement and Assignment.

D. On or about April 6, 2006, Lennar and the District entered into that First Amendment to Water Facilities and Service Agreement ("**First Amendment**") in order to amend certain of Lennar's and the District's obligations under the Facilities Agreement. References to the Facilities Agreement in this Second Amendment shall include and incorporate any changes made thereto by the First Amendment. The First Amendment is attached hereto as **Exhibit "4."**

E. On March 13, 2007, the County of San Bernardino formed Community Facilities District No. 2006-1 (Lytle Creek North) ("**CFD No. 2006-1**") to fund water facilities and other

public infrastructure improvements within Improvement Area No. 6. Some of the Assumed Water Facilities are eligible for reimbursement by CFD No. 2006-1.

F. Lennar has now completed its development of the Lennar Property and has constructed some but not all of the Assumed Water Facilities. Accordingly, Lennar and the District ~~desire have agreed~~ that the District will assume responsibility for the construction of the remaining Assumed Water Facilities in exchange for Lennar providing a one-time payment to compensate the District for the capital costs to do so. Lennar and the District further desire to enter into this Second Amendment to memorialize Lennar’s satisfaction of the Assumed Water Facilities Obligations in exchange for the one-time payment to the District.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants, promises, terms, and conditions set forth herein, the Parties hereby agree as follows:

1. Recitals. Each of the above recitals is incorporated herein and is true and correct.
2. Terminology. Capitalized terms that are not defined in this Second Amendment shall have the meaning ascribed to them in the Facilities Agreement and the Assignment.
3. In-Lieu Fee. Within thirty (30) days of the Effective Date, Lennar shall make a one-time payment to the District in the amount of \$ _____ (“**In-Lieu Fee**”).
4. Full Satisfaction and Release. Upon payment of the In-Lieu Fee, Lennar shall be automatically deemed to have satisfied all of the Assumed Water Facilities Obligations and shall be released from any and all obligations and conditions under the Facilities Agreement.
5. Reimbursement for In-Lieu Fee. On and after the date hereof, should the District receive any funds from ~~either~~ CFD No. 2006-1, ~~the State of California, the Federal Government, or any other person~~ for reimbursement of, or contribution towards, the construction costs of any of the Assumed Water Facilities (“**Third-party Funds**”) to which the In-Lieu Fee was intended to otherwise satisfy, the District shall pay those Third-party Funds to Lennar. ~~The District shall use reasonable efforts to apply for grants or other sources of Third-party Funds to cover in whole or in part the construction costs of any of the Assumed Water Facilities.~~
6. Notices. Any notice to be provided pursuant to this Agreement shall be delivered to the following addresses:

If to Developer: Lennar Homes of California, Inc.
 980 Montecito Dr., Ste. 300
 Corona, CA 92879
 Phone: 951.817.3517
 Email: Geoffrey.Smith@Lennar.com

If to District: [West Valley Water District](#)
[855 W. Base Line](#)
[P.O. Box 920](#)
[Rialto, CA 92377](#)
[Phone: 909-875-1804](#)
[Attention: General Manager](#)
[Email: smanbahal@wvwd.org](#)

7. Assignment. Lennar may assign its interest in this Second Amendment at any time provided, however, that Lennar shall provide written evidence of any assignment to the District.

8. Severability. If any part of this Second Amendment is held to be illegal or unenforceable by a court of competent jurisdiction, the remainder of this Second Amendment shall be given effect to the fullest extent permitted by law.

9. Entire Agreement. This Second Amendment contains the entire agreement between the Parties with respect to the matters provided for herein.

10. Amendments. This Second Amendment may be amended or modified only by written instrument signed by all Parties.

11. Counterparts. This Second Amendment may be executed in counterparts, each of which shall be deemed an original.

12. Governing Law; Attorneys' Fees. This Second Amendment and any dispute arising hereunder shall be governed by and interpreted in accordance with the laws of the State of California. In any action or proceeding between the Parties arising out of any of the terms and provisions of this Second Amendment, the prevailing party in such action or proceeding shall be awarded, in addition to damages, injunctive or other relief (to the extent permitted under this Second Amendment), its costs and expenses, including, without limitation, attorneys' fees.

13. No Third Party Beneficiaries. No person or entity shall be deemed to be a third party beneficiary hereof, and nothing in this Second Amendment (either express or implied) is intended to confer upon any person or entity, other than the District and Lennar, any rights, remedies, obligations or liabilities under or by reason of this Second Amendment.

14. Termination. This Second Amendment shall remain in effect until the Parties have fulfilled their respective obligations set forth herein, unless earlier terminated upon mutual written consent of the Parties.

15. Authority to Enter into Second Amendment. The Parties warrant that each has the legal capacity to enter into this Second Amendment. Each Party warrants that the individuals who have signed this Second Amendment has the legal power, right, and authority to make this agreement and bind the respective Parties they represent.

IN WITNESS WHEREOF, the Parties have executed this Second Amendment as of the Effective Date.

LENNAR HOMES OF CALIFORNIA, INC.

By: _____

Name: _____

Title: _____

WEST VALLEY WATER DISTRICT

By: _____

Name: _____

Title: _____



**BOARD OF DIRECTORS
FINANCE COMMITTEE
STAFF REPORT**

DATE: January 12, 2022
TO: Finance Committee
FROM: Shamindra Manbahal, General Manager
SUBJECT: PROVIDE AND INSTALL ION EXCHANGE RESIN FOR VESSELS 1B AND 2B AT WELL 42

BACKGROUND:

Well 42 is a groundwater source for District Zone 3 and pumps water from the Riverside Basin, a groundwater basin which has been impacted by perchlorate. Well 42 has an onsite Ion Exchange (IX) Treatment System for well-head treatment of perchlorate, and the IX media which treats the perchlorate eventually becomes saturated (i.e. used up) and must be removed and replaced. The IX Treatment System has a total of 4 IX vessels, 2 for the lead train and 2 for the lag train, the 2 lead vessels (1B & 2B) are saturated and in need of replacement.

DISCUSSION:

Having all District owned water sources, including Well 42, in full operational readiness is the only prudent strategy as the District faces increasing demand due to increased residential and commercial development, and limitations on imported water supplies, especially considering the limited available supply of State Project Water in what appears to be another upcoming drought year.

The State Department of Water Resources permit for Well 42 was amended at the initiation of this project because it called out an IX resin made by Calgon that is no longer available. It now shows the IX resin the District is currently using at wells 41, 18A, 16 and 17. The current product the District was originally chosen because of price, however Dowex PSR2 Plus has proven to be longer lasting and creates less differential pressure and has now become our standard.

Dowex PSR2 Plus is a proprietary product of Evoqua, the proposal from Evoqua is included as **Exhibit A**.

Below is a summary of the project and associated costs.

	\$/cu ft	Qty Resin	Total

Resin	\$ 250.00	636	\$ 159,000.00
Labor	\$ 26.61	636	\$ 16,923.96
Disposal	\$ 17.11	636	\$ 10,881.96
Subtotal (w/o tax)	\$ 293.72	636	\$ 186,805.92
Tax on resin only (7.75%)	\$ 19.38	636	\$ 12,322.50
Total	\$ 313.10	636	\$ 199,128.42

FISCAL IMPACT:

This item is not included in the Fiscal Year 2021/22 Capital Improvement (CIP) budget and will be funded from Project Number W22005 titled "FXB Repurposing".

STAFF RECOMMENDATION:

Staff recommends that this item be submitted for consideration, and that the Board of Directors approve this item and authorize the General Manager to execute the necessary documents.

Respectfully Submitted,

Shamindra Manbahal

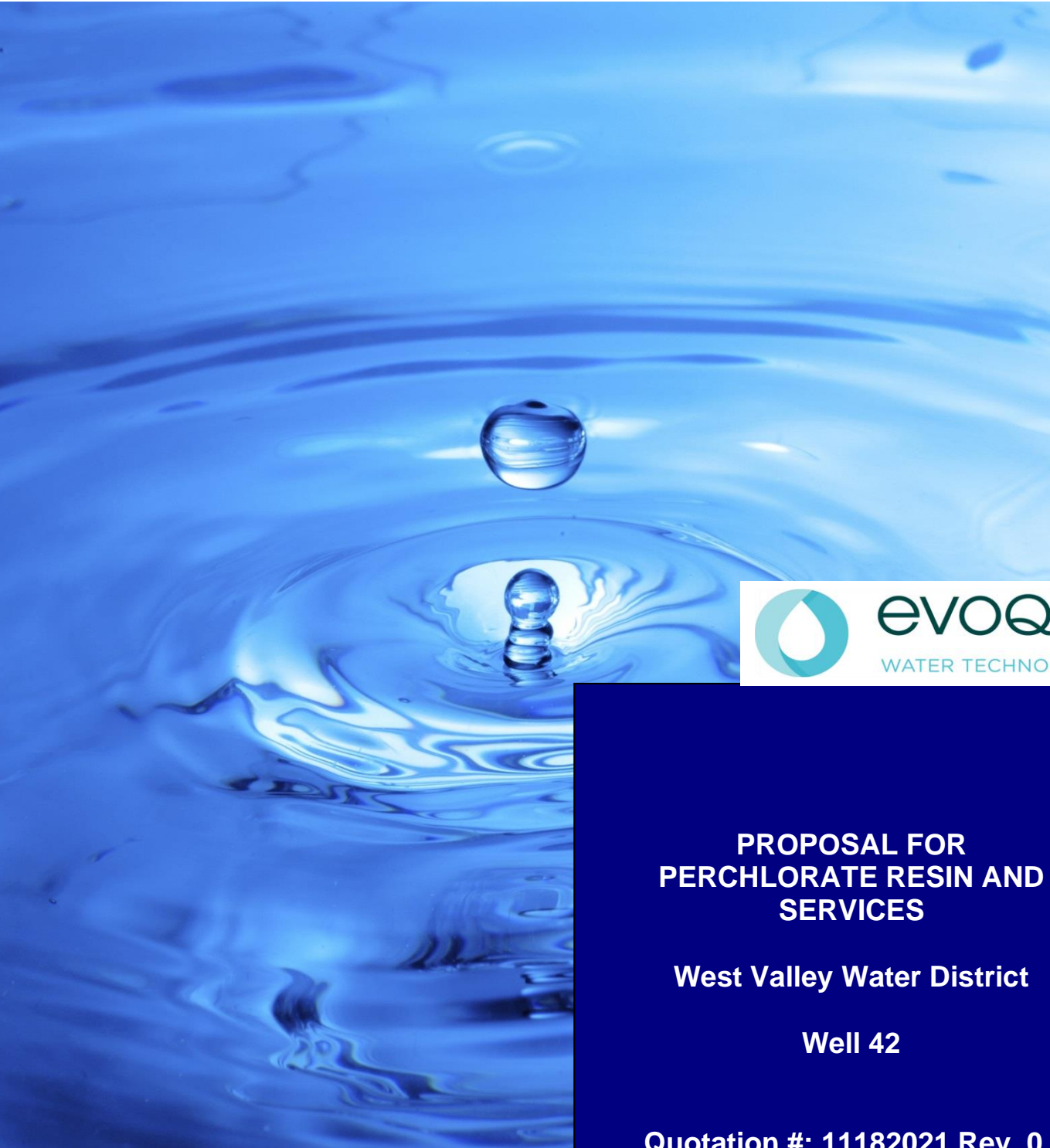
Shamindra Manbahal, General Manager

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ATTACHMENT(S):

1. Exhibit A-Ion Exchange Proposal

EXHIBIT A



**PROPOSAL FOR
PERCHLORATE RESIN AND
SERVICES**

West Valley Water District

Well 42

**Quotation #: 11182021 Rev. 0
November 18, 2021**

Submitted to:
Joe Schaack
West Valley Water District
909-936-4584
jschaack@wwd.org

Evoqua Contact:
Patricia Tinnerino
Sales Engineer
Cell: 714-262-1560
Patricia.tinnerino@evoqua.com



Confidentiality Statement

This document and all information contained herein are the property of Evoqua Water Technologies LLC. The design concepts and information contained herein are proprietary to Evoqua Water Technologies LLC and are submitted in confidence. They are not transferable and must be used only for the purpose for which the document is expressly loaned. They must not be disclosed, reproduced, loaned or used in any other manner without the express written consent of Evoqua Water Technologies LLC. In no event shall they be used in any manner detrimental to the interest of Evoqua Water Technologies LLC. All patent rights are reserved. Upon the demand of Evoqua Water Technologies LLC, this document, along with all copies or extracts, and all related notes and analyses, must be returned to Evoqua Water Technologies LLC or destroyed, as instructed by Evoqua Water Technologies LLC. Acceptance of the delivery of this document constitutes agreement to these terms and conditions.

Terms and Conditions

In the event Evoqua Water Technologies LLC is the selected vendor for the products and services contemplated in the subject bid, Evoqua Water Technologies LLC desires to negotiate a mutually agreeable set of terms and conditions to govern such transaction (including issues such as warranty, indemnity, appropriate limitations of liability and other substantive terms and conditions). Evoqua Water Technologies LLC will not be obligated to supply products or services pursuant to such bid unless and until the parties have entered into an agreement with terms and conditions mutually agreed in writing by the parties.



Proposal #11182021.R0
Evoqua Water Technologies LLC

Index/Table of Contents:

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Proposal #11182021.R0
Evoqua Water Technologies LLC

I. Transmittal/ Offer Letter

November 18, 2021

Joe Schaack
West Valley Water District

Re: Proposal for Perchlorate Resin and Services at Well 42
PWTF – 295 East San Bernardino, Rialto, CA 92376

Dear Joe,

Thank you for this opportunity to submit this proposal for West Valley Water District. Evoqua Water Technologies, LLC, (EWT) is excited for the opportunity to provide resin services for your existing equipment at your wells and work with West Valley Water District to provide both short term and long-term solutions to the needs of your sites.

Evoqua appreciates the trust West Valley has put in Evoqua in years past as your resin supplier. We never stop trying to improve. Our focus is to provide excellent service to West Valley while ensuring safe and compliant drinking water.

We have adjusted the proposal to reflect the same amount of resin that our invoicing system uses with 35.31 cu ft per supersack. We want to make sure the proposal matches the invoices exactly (318 cu ft per vessel versus the 320 cu ft provided in the 2017 RFP).

We feel that our offering will provide you with the best option due to the following reasons:

Experience – With numerous sites already installed in California and throughout the US, we have the experience working in conjunction with your team to provide quality on-going service to meet and exceed your requirements. You can rest assured that if selected Evoqua will provide complete and timely service.

Local Service – In the Los Angeles area we have four service branches with over 100 people including field service technicians, applications engineers, installation technicians, and management team, the largest and best field service team in Southern California, all of whom are Evoqua certified and trained employees. Of specific note:

- The two primary branches that would be supporting this site are less than 50 miles away.
- The engineering team, installation group and service team that would support this site are all located in the Los Angeles basin.
- One of the facilities has complete resin handling and disinfection capabilities. We encourage you to tour this facility.
- All service equipment that we will employ at your site is dedicated to the drinking water market and sited locally.
- EWT is a licensed CA state Contractor (***contractor's license #989497***).

Innovations – Evoqua is uniquely positioned to offer service and non-service innovations to the perchlorate market. 10% of our annual revenue is spent on research and development.



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- We continue to work with major resin suppliers to offer better once-through media solutions at reduced costs.
- We offer several non-media based solutions for the treatment of perchlorate and are investigating new non-media based solutions.

Thank you for allowing Evoqua this opportunity to be of service, we look forward to your consideration and the opportunity to review our presentation with your team. Please contact me at 714-262-1560 should you have any questions or if we may be of further assistance.

Regards,

Patricia Tinnerino
Sales Engineer
714-262-1560
Evoqua Water Technologies, LLC.



II. Statement of Qualifications, Experience, and References

EXPERIENCE WITH PERCHLORATE REMOVAL

Evoqua started to develop solutions to the perchlorate problem in California in the late 90's. We established a dedicated team to look at various methods to treat this water contaminant. The Evoqua team incorporated people from our operations, research, construction, field applications engineering and marketing groups across multiple product lines. Two existing technologies emerged from this team's work:

- Fluidized Bed Reactors
- Once Through Media – Ion Exchange Resin

These technologies have been approved by the California State Water Resource Control Board Department of Drinking Water.

Evoqua found that both approved technologies would produce water quality of a level that was below the new California Maximum Contaminant Level (MCL) of 6 ppb and usually non-detectable. Our studies also showed that the application of the ion exchange technology is dependent upon the level of perchlorate and the background anions present in the water. This is generally applied where the perchlorate influent concentration is <500 ppb. In keeping with maintaining "Good Environmental Stewardship", the once through ion exchange resin adsorbs the perchlorate and then allows for destruction of the perchlorate through destruction of the petroleum-based ion exchange resins, thus eliminating the "Cradle to Grave" responsibility for this material. There is no brine generated nor is there the need for brine connection fees. And with the pending brine disposal restriction (and/or elimination) rules, the liability for the brine waste material is eliminated.

From the operating histories of the listed perchlorate opportunities (above), Evoqua developed and corroborated an equilibrium model for prediction of perchlorate throughput capacity that is unsurpassed in the industry. Evoqua has provided a throughput guarantee based upon your water analysis and this model. Prior to development of your proposal, Evoqua used this model to select an ion exchange resin that is your best economic alternative for treatment of the perchlorate contamination at your well site.

NO USE OF SUBCONTRACTORS

Evoqua will utilize many entities within our organization to provide the required system services and does not require the use of subcontractors to provide the required services of the RFP. Evoqua believes that the in-house control of every aspect of any project allows for on time procurement, smooth delivery and effective system start-up.

OTHER ENTITIES ASSIGNED SIGNIFICANT RESPONSIBILITIES

Evoqua will not be using any other entities that will have assigned material responsibilities under the contract other than defined resin manufacturers to be discussed within this proposal.

RESIN AVAILABILITY

We have PSR-2 Plus in stock. We like to have two weeks' notice to schedule accordingly, but can work with your time frame.



CLIENT BASE - SELECTED OPERATING SYSTEMS IN CALIFORNIA

In California, Evoqua Water Technologies has been selected as the supplier of perchlorate reduction services to remove perchlorate from well sites for the following projects. A partial list of water purveyors employing Evoqua's resin services includes:

City of Rialto, Chino 2 Well

2003 to present

Used Dowex® 1 from 2003 until 2014 and then switched to Dowex® PSR-2. Perchlorate removal using on-site vessels at multiple sites. Product water used for municipal supply. DDW operating permit issued. Contact: Peter Fox

San Gabriel Valley Water Co. Well B-5

2009 to present 7800 gpm – Once through IX

Perchlorate removal using on-site vessels at multiple sites. Product water used for municipal supply. DDW operating permit issued. Contact: Oscar Ramos, 626-448-6183

San Gabriel Valley Water Co. Well B-6

2009 to present 7800 gpm – Once through IX

Perchlorate removal using on-site vessels at multiple sites. Product water used for municipal supply. Started up Mar 2013. Contact: Oscar Ramos, 626-448-6183

Rialto, Airport Well 3

GeoLogic and Associates, San Bernardino, CA

2007 –present: 1900 gpm – Once Through IX

Perchlorate removal at well site with one train of HP1220 vessels. DDW operating permit issued. Contact: Ralph Murphy, (909) 383-8728.

N. California Aerospace Co

Jan 02 - present: >6,000 gpm – Once Through IX

Removal of high levels of perchlorate in ground water for site remediation at multiple well sites, using portable vessels. Product water used for groundwater replenishment. Environmental operating permit by State issued. Contact: Chris Fennessy, 916-355-3341

La Puente Valley Well 2

2009 to present 2500 gpm – Once through IX

Perchlorate removal using on-site vessels at multiple sites. Product water used for municipal supply. DDW operating permit issued. Contact: Greg Galindo, (626) 330-2126

City of San Bernardino, Municipal Water Dept., San Bernardino, CA

Sept. 2013 start up; 2000 gpm – Once Through IX

Perchlorate removal for 1 wells with 1 trains of HP1220HF vessels. DDW Operating Permit. Contact: Mike Garland, (909) 379-2618



III. Statement of Work/Execution

EXECUTION SUMMARY

Evoqua Water Technologies, LLC is providing a service proposal for ion exchange resin used for perchlorate removal in the potable water system for the West Valley Water District. The existing equipment consists of two (2) trains (4 vessels) with each vessel containing approximately 318 cubic feet of resin. This proposal includes the following:

- Remove and incineration spent resin at Covanta. Pricing is subject to resin being approved for acceptance at this site. Additional fees may apply if a different site is required. We have a valid profile and can take the spent resin with us the day of service.
- Supply PSR2 Plus perchlorate-selective resin for exchange of two (2) vessels. 318 cu ft per vessel / 636 cu ft total.
- Resin will be prewashed at our facility with a minimum volume of 10 BVs
- Deliver and load PSR2 Plus perchlorate-selective resin in two (2) vessels.
- Perform BAC T and total Coliform analysis

ION EXCHANGE (IX) PROCESS DESCRIPTION

DESIGN CRITERIA

The proposed anion exchange resin (polystyrene divinylbenzene copolymer) to be used is PSR2 Plus strong base anion exchange resin, manufactured by The Dupont Chemical Company. This resin is specifically designed for selective removal of perchlorate from potable water. PSR2 Plus is a non-nitrate sloughing resin (the selectivity for nitrate is higher than for sulfate). Therefore there will be no nitrate spiking from newly bedded ion exchange vessels.

Source water will be fed to each vessel through the top, pass through the resin bed, and leave the vessel at the bottom (co-current flow). Perchlorate ions in the source water are replaced with chloride ions as the water passes through the bed.

Sterile virgin resin will be pre-rinsed in our Los Angeles resin handling facility for a minimum of 20 BVs, utilizing proprietary techniques, to minimize on-site rinse water requirements. The resin will then be loaded in sterilized sluice vehicles dedicated for potable use, delivered to the site and then sluiced into each vessel. This process will greatly reduce the amount of rinse waters required onsite. Super sacks or other resin vendor marked containers will not be brought on site.

This resin is not regenerated or reused. Evoqua will provide appropriate and legally compliant disposal of the spent resin at the Covanta incineration facility in Crow's Landing.



FEEDWATER DESCRIPTION

The following table outlines the water chemistry we have from historical data.

Description	Well Data
Operational Flow Rate	1800 gpm
Operational Schedule	24/7
Daily Volume (ave)	2,592,000 gpd
Perchlorate	2.2
Sulfate	23
Chloride	8
Nitrate	25
Alkalinity (as CaCO ₃)	149

The two (2) trains are to be operated in a lead/lag arrangement.

Bacteria levels in the supply water are expected to be non-detect (<5 cfu/ml). The presence of bacteria in the supply water to the treatment system may result in increased pressure drop across the system, detectable bacteria in the system effluent and increased downtime due to sanitization requirements. It has been assumed that the bacteria levels from the wells and or the influent to the treatment system will have non-detect (<5 cfu/ml) levels of bacteria. If bacteria are found to be present in the wells you can purchase additional services from Evoqua that will kill the bacteria and also be compatible with the treatment system resin.

The product water will be delivered to the distribution system, through existing infrastructure, with perchlorate levels below 1 ppb.

PROCESS WASTE STREAMS

Resin will be preconditioned, rinsed, inspected, and readied for operation at our Los Angeles service facility, minimizing onsite rinse water requirements (provided by client).

A minimum 4" dechlorinated potable water or fire water source will be required at a line pressure of 60 psig or greater to supply a minimum of 350 gpm to provide water for sluicing.

Onsite rinse waters for resin transfer, rinsing, flushing and/or required disinfection of resin after an extended shutdown period or at any other time, will be disposed of via existing storm drains or other means, on site.

**EQUIPMENT/MEDIA IN-SITU STERILIZATION AND LAY-UP**

If resin sterilization is required due to bacterial growth, Evoqua can provide various proprietary processes to clean the resin. These include CDPH approved processes using either hydrogen peroxide or peracetic acid techniques. Details will be provided upon successful award of the service contract.

For shutdown or intermittent operation, the ion exchange system should remain completely full of water and the inlet and outlet should be sealed either by a valve or a cap. During temporary downtime, and prior to restarting the unit, the system should be rinsed on a daily basis using two to three bed volumes of water. Failure to rinse may result in a temporary presence of contaminated water at the outlet of the exchanger.

If the ion exchange system is shut down for an extended period of time, the following procedure should be followed to reduce potential degradation of bed life. Drain the system of all water. There should be no free standing water left in the vessel. All valves, manways and vents shall be tightly sealed for the duration of the shutdown to eliminate any supply of oxygen that would promote biological growth. Prior to re-commissioning the units, follow the start-up instructions included.

DISPOSAL OF RESIN

Per WVWD direction, EWT has quoted disposal of the exhausted resin at the Covanta incineration facility in Crow's Landing. Please note that pricing is based upon resin being declared non-hazardous. Pricing is subject to resin being approved for acceptance at these sites. Additional fees may apply if a different site is required. A valid profile is in place.

AIR SUPPLY

Compressed air will be supplied by Evoqua for media exchange.

ELECTRICAL UTILITY REQUIREMENTS

No additional electrical utilities are required for this service offering.



IV. Fee Proposal

	\$/cu ft	Qty Resin	Total
Resin	\$ 250.00	636	\$ 159,000.00
Labor	\$ 26.61	636	\$ 16,923.96
Disposal	\$ 17.11	636	\$ 10,881.96
Subtotal (w/o tax)	\$ 293.72	636	\$ 186,805.92
Tax on resin only (7.75%)	\$ 19.38	636	\$ 12,322.50
Total	\$ 313.10	636	\$ 199,128.42

COMMERCIAL TERMS

Delivery

- We have PSR-2 Plus in stock. We like to have two weeks' notice to schedule accordingly, but can work with your time frame.

Prices Do Not Include The Following:

- Permits
- Site preparation including developing a concrete pad, grouting, weather protection, etc.
- Offloading and installation of equipment

Also Please Note:

- Proposal pricing valid for 90 days from date of proposal.
- Evoqua Water Technologies LLC terms and conditions are attached hereto and are incorporated into this proposal by reference
- Terms of payment are net 30 days, 100% upon completion. Quoted terms are subject to credit approval.
- FOB factory, freight allowed to jobsite.
- Evoqua Water Technologies LLC's price does not include, and Evoqua Water Technologies LLC shall not be responsible for, any taxes, permits, tariffs, duties or fees (or any incremental increases to such taxes, permits, tariffs, duties or fees enacted by governmental agencies) unless specifically agreed herein or otherwise by Evoqua Water Technologies LLC in writing.



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Evoqua Water Technologies LLC

V. ATTACHMENTS

- Terms and Conditions
- Contractor's License
- DIR registration
- PSR-2 Plus Data Sheet
- PSR-2 Plus NSF

EVOQUA WATER TECHNOLOGIES LLCStandard Terms of Sale

1. **Applicable Terms.** These terms govern the purchase and sale of equipment, products, related services, leased products, and media goods if any (collectively herein "Work"), referred to in Seller's proposal ("Seller's Documentation"). Whether these terms are included in an offer or an acceptance by Seller, such offer or acceptance is expressly conditioned on Buyer's assent to these terms. Seller rejects all additional or different terms in any of Buyer's forms or documents.
2. **Payment.** Buyer shall pay Seller the full purchase price as set forth in Seller's Documentation. Unless Seller's Documentation specifically provides otherwise, freight, storage, insurance and all taxes, levies, duties, tariffs, permits or license fees or other governmental charges relating to the Work or any incremental increases thereto shall be paid by Buyer. If Seller is required to pay any such charges, Buyer shall immediately reimburse Seller. If Buyer claims a tax or other exemption or direct payment permit, it shall provide Seller with a valid exemption certificate or permit and indemnify, defend and hold Seller harmless from any taxes, costs and penalties arising out of same. All payments are due within 30 days after receipt of invoice. Buyer shall be charged the lower of 1 ½% interest per month or the maximum legal rate on all amounts not received by the due date and shall pay all of Seller's reasonable costs (including attorneys' fees) of collecting amounts due but unpaid. All orders are subject to credit approval by Seller. Back charges without Seller's prior written approval shall not be accepted.
3. **Delivery.** Delivery of the Work shall be in material compliance with the schedule in Seller's Documentation. Unless Seller's Documentation provides otherwise, delivery terms are ExWorks Seller's factory (Incoterms 2010). Title to all Work shall pass upon receipt of payment for the Work under the respective invoice. Unless otherwise agreed to in writing by Seller, shipping dates are approximate only and Seller shall not be liable for any loss or expense (consequential or otherwise) incurred by Buyer or Buyer's customer if Seller fails to meet the specified delivery schedule.
4. **Ownership of Materials and Licenses.** All devices, designs (including drawings, plans and specifications), estimates, prices, notes, electronic data, software and other documents or information prepared or disclosed by Seller, and all related intellectual property rights, shall remain Seller's property. Seller grants Buyer a non-exclusive, non-transferable license to use any such material solely for Buyer's use of the Work. Buyer shall not disclose any such material to third parties without Seller's prior written consent. Buyer grants Seller a non-exclusive, non-transferable license to use Buyer's name and logo for marketing purposes, including but not limited to, press releases, marketing and promotional materials, and web site content.
5. **Changes.** Neither party shall implement any changes in the scope of Work described in Seller's Documentation without a mutually agreed upon change order. Any change to the scope of the Work, delivery schedule for the Work, any Force Majeure Event, any law, rule, regulation, order, code, standard or requirement which requires any change hereunder shall entitle Seller to an equitable adjustment in the price and time of performance.
6. **Force Majeure Event.** Neither Buyer nor Seller shall have any liability for any breach or delay (except for breach of payment obligations) caused by a Force Majeure Event. If a Force Majeure Event exceeds six (6) months in duration, the Seller shall have the right to terminate the Agreement without liability, upon fifteen (15) days written notice to Buyer, and shall be entitled to payment for work performed prior to the date of termination. "Force Majeure Event" shall mean events or circumstances that are beyond the affected party's control and could not reasonably have been easily avoided or overcome by the affected party and are not substantially attributable to the other party. Force Majeure Event may include, but is not limited to, the following circumstances or events: war, act of foreign enemies, terrorism, riot, strike, or lockout by persons other than by Seller or its sub-suppliers, natural catastrophes or (with respect to on-site work), unusual weather conditions.
7. **Warranty.** Subject to the following sentence, Seller warrants to Buyer that the (i) Work shall materially conform to the description in Seller's Documentation and shall be free from defects in material and workmanship and (ii) the Services shall be performed in a timely and workmanlike manner. Determination of suitability of treated water for any use by Buyer shall be the sole and exclusive responsibility of Buyer. The foregoing warranty shall not apply to any Work that is specified or otherwise demanded by Buyer and is not manufactured or selected by Seller, as to which (i) Seller hereby assigns to Buyer, to the extent assignable, any warranties made to Seller and (ii) Seller shall have no other liability to Buyer under warranty, tort or any other legal theory. The Seller warrants the Work, or any components thereof, through the earlier of (i) eighteen (18) months from delivery of the Work or (ii) twelve (12) months from initial operation of the Work or ninety (90) days from the performance of services (the "Warranty Period"). If Buyer gives Seller prompt written notice of breach of this warranty within the Warranty Period, Seller shall, at its sole option and as Buyer's sole and exclusive remedy, repair or replace the subject parts, re-perform the Service or refund the purchase price. Unless otherwise agreed to in writing by Seller, (i) Buyer shall be responsible for any labor required to gain access to the Work so that Seller can assess the available remedies and (ii) Buyer shall be responsible for all costs of installation of repaired or replaced Work. If Seller determines that any claimed breach is not, in fact, covered by this warranty, Buyer shall pay Seller its then customary charges for any repair or replacement made by Seller. Seller's warranty is conditioned on Buyer's (a) operating and maintaining the Work in accordance with Seller's instructions, (b) not making any unauthorized repairs or alterations, and (c) not being in default of any payment obligation to Seller. Seller's warranty does not cover (i) damage caused by chemical action or abrasive material, misuse or improper installation (unless installed by Seller) and (ii) media goods (such as, but not limited to, resin, membranes, or granular activated carbon media) once media goods are installed. THE WARRANTIES SET FORTH IN THIS SECTION 7 ARE THE SELLER'S SOLE AND EXCLUSIVE WARRANTIES AND ARE SUBJECT TO THE LIMITATION OF LIABILITY PROVISION BELOW. SELLER MAKES NO OTHER WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR PURPOSE.
8. **Indemnity.** Seller shall indemnify, defend and hold Buyer harmless from any claim, cause of action or liability incurred by Buyer as a result of third party claims for personal injury, death or damage to tangible property, to the extent caused by Seller's negligence. Seller shall have the sole authority to direct the defense of and settle any indemnified claim. Seller's indemnification is conditioned on Buyer (a) promptly, within the Warranty Period, notifying Seller of any claim, and (b) providing reasonable cooperation in the defense of any claim.

9. **Assignment.** Neither party may assign this Agreement, in whole or in part, nor any rights or obligations hereunder without the prior written consent of the other party; provided, however, the Seller may assign its rights and obligations under these terms to its affiliates or in connection with the sale or transfer of the Seller's business and Seller may grant a security interest in the Agreement and/or assign proceeds of the agreement without Buyer's consent.

10. **Termination.** Either party may terminate this agreement, upon issuance of a written notice of breach and a thirty (30) day cure period, for a material breach (including but not limited to, filing of bankruptcy, or failure to fulfill the material obligations of this agreement). If Buyer suspends an order without a change order for ninety (90) or more days, Seller may thereafter terminate this Agreement without liability, upon fifteen (15) days written notice to Buyer, and shall be entitled to payment for work performed, whether delivered or undelivered, prior to the date of termination.

11. **Dispute Resolution.** Seller and Buyer shall negotiate in good faith to resolve any dispute relating hereto. If, despite good faith efforts, the parties are unable to resolve a dispute or claim arising out of or relating to this Agreement or its breach, termination, enforcement, interpretation or validity, the parties will first seek to agree on a forum for mediation to be held in a mutually agreeable site. If the parties are unable to resolve the dispute through mediation, then any dispute, claim or controversy arising out of or relating to this Agreement or the breach, termination, enforcement, interpretation or validity thereof, including the determination of the scope or applicability of this agreement to arbitrate, shall be determined by arbitration in Pittsburgh, Pennsylvania before three arbitrators who are lawyers experienced in the discipline that is the subject of the dispute and shall be jointly selected by Seller and Buyer. The arbitration shall be administered by JAMS pursuant to its Comprehensive Arbitration Rules and Procedures. The Arbitrators shall issue a reasoned decision of a majority of the arbitrators, which shall be the decision of the panel. Judgment may be entered upon the arbitrators' decision in any court of competent jurisdiction. The substantially prevailing party as determined by the arbitrators shall be reimbursed by the other party for all costs, expenses and charges, including without limitation reasonable attorneys' fees, incurred by the prevailing party in connection with the arbitration. For any order shipped outside of the United States, any dispute shall be referred to and finally determined by the International Center for Dispute Resolution in accordance with the provisions of its International Arbitration Rules, enforceable under the New York Convention (Convention on the Recognition and Enforcement of Foreign Arbitral Awards) and the governing language shall be English.

12. **Export Compliance.** Buyer acknowledges that Seller is required to comply with applicable export laws and regulations relating to the sale, exportation, transfer, assignment, disposal and usage of the Work provided under this Agreement, including any export license requirements. Buyer agrees that such Work shall not at any time directly or indirectly be used, exported, sold, transferred, assigned or otherwise disposed of in a manner which will result in non-compliance with such applicable export laws and regulations. It shall be a condition of the continuing performance by Seller of its obligations hereunder that compliance with such export laws and regulations be maintained at all times. BUYER AGREES TO INDEMNIFY AND HOLD SELLER HARMLESS FROM ANY AND ALL COSTS, LIABILITIES, PENALTIES, SANCTIONS AND FINES RELATED TO NON-COMPLIANCE WITH APPLICABLE EXPORT LAWS AND REGULATIONS.

13. **LIMITATION OF LIABILITY.** NOTWITHSTANDING ANYTHING ELSE TO THE CONTRARY, SELLER SHALL NOT BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, PUNITIVE OR OTHER INDIRECT DAMAGES, AND SELLER'S TOTAL LIABILITY ARISING AT ANY TIME FROM THE SALE OR USE OF THE WORK, INCLUDING WITHOUT LIMITATION ANY LIABILITY FOR ALL WARRANTY CLAIMS OR FOR ANY BREACH OR FAILURE TO PERFORM ANY OBLIGATION UNDER THE CONTRACT, SHALL NOT EXCEED THE PURCHASE PRICE PAID FOR THE WORK. THESE LIMITATIONS APPLY WHETHER THE LIABILITY IS BASED ON CONTRACT, TORT, STRICT LIABILITY OR ANY OTHER THEORY.

14. **Rental Equipment / Services.** Any leased or rented equipment ("Leased Equipment") provided by Seller shall at all times be the property of Seller with the exception of certain miscellaneous installation materials purchased by the Buyer, and no right or property interest is transferred to the Buyer, except the right to use any such Leased Equipment as provided herein. Buyer agrees that it shall not pledge, lend, or create a security interest in, part with possession of, or relocate the Leased Equipment. Buyer shall be responsible to maintain the Leased Equipment in good and efficient working order. At the end of the initial term specified in the order, the terms shall automatically renew for the identical period unless canceled in writing by Buyer or Seller not sooner than three (3) months nor later than one (1) month from termination of the initial order or any renewal terms. Upon any renewal, Seller shall have the right to issue notice of increased pricing which shall be effective for any renewed terms unless Buyer objects in writing within fifteen (15) days of issuance of said notice. If Buyer timely cancels service in writing prior to the end of the initial or any renewal term this shall not relieve Buyer of its obligations under the order for the monthly rental service charge which shall continue to be due and owing. Upon the expiration or termination of this Agreement, Buyer shall promptly make any Leased Equipment available to Seller for removal. Buyer hereby agrees that it shall grant Seller access to the Leased Equipment location and shall permit Seller to take possession of and remove the Leased Equipment without resort to legal process and hereby releases Seller from any claim or right of action for trespass or damages caused by reason of such entry and removal.

15. **Miscellaneous.** These terms, together with any Contract Documents issued or signed by the Seller, comprise the complete and exclusive statement of the agreement between the parties (the "Agreement") and supersede any terms contained in Buyer's documents, unless separately signed by Seller. No part of the Agreement may be changed or cancelled except by a written document signed by Seller and Buyer. No course of dealing or performance, usage of trade or failure to enforce any term shall be used to modify the Agreement. To the extent the Agreement is considered a subcontract under Buyer's prime contract with an agency of the United States government, in case of Federal Acquisition Regulations (FARs) flow down terms, Seller will be in compliance with Section 44.403 of the FAR relating to commercial items and those additional clauses as specifically listed in 52.244-6, Subcontracts for Commercial Items (OCT 2014). If any of these terms is unenforceable, such term shall be limited only to the extent necessary to make it enforceable, and all other terms shall remain in full force and effect. The Agreement shall be governed by the laws of the Commonwealth of Pennsylvania without regard to its conflict of laws provisions. Both Buyer and Seller reject the applicability of the United Nations Convention on Contracts for the international sales of goods to the relationship between the parties and to all transactions arising from said relationship.

IN WITNESS WHEREOF, the terms and conditions of this proposal are hereby accepted by both Buyer and Seller, who have caused this Agreement to be executed by the signatures of their duly authorized representatives below:

EVOQUA WATER TECHNOLOGIES LLC (SELLER)

NAME: _____

SIGNATURE: _____

TITLE: _____

DATE: _____

BUYER

NAME: _____

SIGNATURE: _____

TITLE: _____

DATE: _____



Contractor's License Detail for License # 989497

DISCLAIMER: A license status check provides information taken from the CSLB license database. Before relying on this information, you should be aware of the following limitations.

- ▶ CSLB complaint disclosure is restricted by law (B&P 7124.6) If this entity is subject to public complaint disclosure click on link that will appear below for more information. Click [here](#) for a definition of disclosable actions.
- ▶ Only construction related civil judgments reported to CSLB are disclosed (B&P 7071.17).
- ▶ Arbitrations are not listed unless the contractor fails to comply with the terms.
- ▶ Due to workload, there may be relevant information that has not yet been entered into the board's license database.

Data current as of 1/19/2021 2:46:50 PM

Business Information

EVOQUA WATER TECHNOLOGIES LLC
 1828 METCALF AVE
 ATTN HARRY BRYANT
 THOMASVILLE, GA 31792
 Business Phone Number:(229) 227-8713

Entity Ltd Liability
Issue Date 01/03/2014
Expire Date 01/31/2022

License Status

This license is current and active.

All information below should be reviewed.

Classifications

A - GENERAL ENGINEERING CONTRACTOR

Bonding Information

Contractor's Bond

This license filed a Contractor's Bond with [WESTCHESTER FIRE INSURANCE COMPANY](#).

Bond Number: K09065623

Bond Amount: \$15,000

Effective Date: 01/01/2016

[Contractor's Bond History](#)

LLC EMPLOYEE/WORKER BOND

This license filed a LLC Employee/Worker Bond with [WESTCHESTER FIRE INSURANCE COMPANY](#).

Bond Number: K0906641A

Bond Amount: \$100,000

Effective Date: 06/20/2014

[LLC Employee/Worker Bond History](#)

Bond of Qualifying Individual

This license filed Bond of Qualifying Individual number **K09066378** for HARRY BRYANT JR in the amount of **\$12,500** with [WESTCHESTER FIRE INSURANCE COMPANY](#).

Effective Date: 06/20/2014

[BQI's Bond History](#)

Workers' Compensation

This license has workers compensation insurance with the [AMERICAN ZURICH INSURANCE COMPANY](#)

Policy Number: WC037858101

Effective Date: 12/31/2020

Expire Date: 12/31/2021

[Workers' Compensation History](#)

Liability Insurance Information

This license has liability insurance with [EVEREST INDEMNITY INSURANCE COMPANY](#)

Policy Number: CF8GL00274201

Amount: \$2,000,000

Effective Date: 12/31/2020

Expiration Date: 12/31/2021

[Liability Insurance History](#)

3.b.9.a

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APPLICATION FOR PUBLIC WORKS CONTRACTOR REGISTRATION

Registration Information

Type: Public Works

Period: 07/01/2021 06/30/2022

Contractor Information

Contractor Name: EVOQUA WATER TECHNOLOGIES LLC

Trade Name:

License Type Number: 1000012718

Contractor Physical Address

Physical Business Country: United States of America

Physical Business City/ Province: LOS ANGELES

Physical Business Address: 1441 EAST WASHINGTON BLVD

Physical Business State: CA

Physical Business Postal Code: 90021

Contractor Mailing Address

Mailing Country: United States of America

Mailing City /Province: LOS ANGELES

Mailing Address: 1441 EAST WASHINGTON BLVD

Mailing State: CA

Mailing Postal Code: 90021

Contact Info

Daytime Phone:

Daytime Phone Ext.:

Mobile Phone:

Business Email: victor.borghese@evoqua.com

Applicant's Email: victor.borghese@evoqua.com

Workers' Compensation

Professional Employer Organization (PEO)

Do you lease employees through Professional Employer Organization? No

Workers' Compensation Overview

Carrier: AMERICAN ZURICH INSURANCE COMPANY	Inception Date: 12/31/2019
Policyholder Name: EVOQUA WATER TECHNOLOGIES LLC	Expiration Date: December 31, 2021
Policy Number: WC 0378581 01	

Certification

Yes I certify that I do not have any delinquent liability to an employee or the state for any assessment of back wages or related damages, interest, fines, or penalties pursuant to any final judgment, order, or determination by a court or any federal, state, or local administrative agency, including a confirmed arbitration award

I certify that the contractor is not currently debarred under Section 1777.1 or under any other federal or state law providing for the debarment of contractors from public works.

Yes I certify that one of the following is true: (1) I am licensed by the Contractors State License Board (CSLB) in accordance with Chapter 9 (commencing with Section 7000) of the Business and Professions Code; or (2) my business or trade is not subject to licensing by the CSLB.

I understand refunds are not authorized

I, Victor Anthony Borghese, the undersigned, am , EVOQUA WATER TECHNOLOGIES LLC with the authority to act for and on behalf of the above named contractor. I certify under penalty of perjury that all of the above information provided is true and correct. I further acknowledge that any untruthful information provided in this application could result in the certification being canceled.

I certify this on: 12:09 PM

Legal Entity Information

Legal Entity Type: LLC

Name: EVOQUA WATER TECHNOLOGIES LLC



Product Data Sheet

AmberLite™ PSR2 Ion Exchange Resin

Drinking Water-grade, Gel, Strong Base Anion Resin for Selective Perchlorate Removal

Description

AmberLite™ PSR 2 Ion Exchange Resin is a gel, strong base anion resin supplied in the Cl⁻ form. It is designed to offer the highest selectivity for trace contaminants such as nitrate and perchlorate, while its gel matrix also achieves high total exchange capacity.

Applications

Primary application:

- Selective perchlorate removal

Also can be used for:

- Gold recovery

Typical Properties

Physical Properties

Copolymer	Styrene-divinylbenzene
Matrix	Gel
Type	Strong base anion
Functional Group	Tri-n-butyl amine
Physical Form	Amber to brown, translucent, spherical beads

Chemical Properties

Ionic Form as Shipped	Cl ⁻
Total Exchange Capacity	≥ 0.65 eq/L
Water Retention Capacity	40 – 47.5%

Particle Size §

< 400 µm	≤ 5%
1180 – 1410 µm	≤ 3%

Stability

Whole Uncracked Beads	≥ 95%
Friability	
> 200 g/bead	≥ 90%

Density

Particle Density	1.10 g/mL
Shipping Weight	670 g/L

§ For additional particle size information, please refer to the [Particle Size Distribution Cross Reference Chart](#) (Form No. 45-D00954-en).

Suggested Operating Conditions

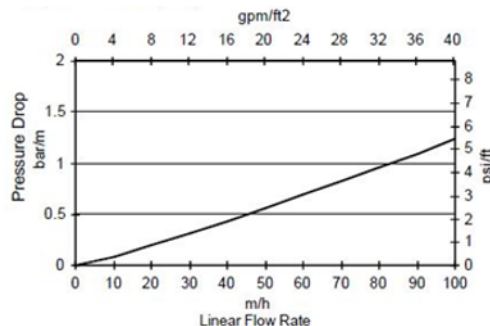
Maximum Operating Temperature	60°C (140°F)
pH Range	0 – 14

Hydraulic Characteristics

Estimated bed expansion of AmberLite™ PSR2 Ion Exchange Resin as a function of service flowrate at 20°C (68°F) is shown in Figure 1. These pressure drop expectations are valid at the start of the service run with clean water and a well-classified bed. Estimated pressure drop at other water temperatures can be calculated with the provided equations.

Figure 1: Pressure Drop

Temperature = 20°C (68°F)



For other temperatures use:

$$P_T = P_{20^\circ\text{C}} / (0.026T_{\text{C}} + 0.48), \text{ where } P \equiv \text{bar/m}$$

$$P_T = P_{20^\circ\text{C}} / (0.014T_{\text{F}} + 0.05), \text{ where } P \equiv \text{psi/ft}$$

Conditioning and Limits of Use

AmberLite™ PSR2 Ion Exchange Resin is suitable for use in potable water applications¹ after an initial commissioning pretreatment at ambient temperature.

¹ Please confirm the regulatory approval in your specific country of use.

Product Stewardship

DuPont has a fundamental concern for all who make, distribute, and use its products, and for the environment in which we live. This concern is the basis for our product stewardship philosophy by which we assess the safety, health, and environmental information on our products and then take appropriate steps to protect employee and public health and our environment. The success of our product stewardship program rests with each and every individual involved with DuPont products—from the initial concept and research, to manufacture, use, sale, disposal, and recycle of each product.

Customer Notice

DuPont strongly encourages its customers to review both their manufacturing processes and their applications of DuPont products from the standpoint of human health and environmental quality to ensure that DuPont products are not used in ways for which they are not intended or tested. DuPont personnel are available to answer your questions and to provide reasonable technical support. DuPont product literature, including safety data sheets, should be consulted prior to use of DuPont products. Current safety data sheets are available from DuPont.

Please be aware of the following:

- **WARNING:** Oxidizing agents such as nitric acid attack organic ion exchange resins under certain conditions. This could lead to anything from slight resin degradation to a violent exothermic reaction (explosion). Before using strong oxidizing agents, consult sources knowledgeable in handling such materials.

Regulatory Note

This product may be subject to drinking water application restrictions in some countries; please check the application status before use and sale.

Have a question? Contact us at:

www.dupont.com/water/contact-us

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Water Quality Association

3/2/2021



CERTIFIED DRINKING WATER SYSTEM COMPONENTS

NSF/ANSI/CAN 61 - 2018: Drinking Water System Components - Health Effects

This Standard establishes minimum health effects requirements for the chemical contaminants and impurities that are indirectly imparted to drinking water from products, components, and materials used in drinking water systems. This Standard does not establish performance, taste and odor, or microbial growth support requirements for drinking water systems products, components, or materials.

Drinking Water Treatment Products certified to NSF/ANSI 61 have not been tested or evaluated for contaminant reduction performance. Contaminant reduction testing and certification claims shall be evaluated via the industry's residential drinking water treatment standards.

DDP Specialty Electronic Materials US, INC

2200 West Salzburg Road
Midland, MI 48686
United States

<http://www.dupont.com> (<http://www.dupont.com>)

Product Type: Ion Exchange Resin

Brand Name	Model	Water Contact Temp	Water Contact Material	Size
AMBERLITE™	DOWEX PSR2 Plus (CL) Ion Exchange Resin ¹ ₂	Cold (23C)	SYN	0.5 - 0.9 mm

¹ This product is certified with a minimum flow rate of 0.38 gpm/ft³ of media

² For conditioning the resin; soak 1 hour with water. Then, rinse with RO/DI water at 10BV/hr = 0.044 gallons/minute for 20BV.