



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

**FINANCE COMMITTEE MEETING  
AGENDA**

**WEDNESDAY, FEBRUARY 22, 2023 - 6:00 PM**

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

On March 4, 2020, Governor Newsom declared a State of Emergency resulting from the threat of COVID-19. On September 16, 2021, Governor Newsom signed Assembly Bill No. 361 into law. Assembly Bill No. 361 amends Government Code section 54953(e) by adding provisions for remote teleconferencing participation in meetings by members of a legislative body, without the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions. The West Valley Water District adopted a resolution determining, by majority vote, that, as a result of the declared State of Emergency, the District is adopting the State protocol which allows meetings in person and/or via teleconference. Accordingly, it has been determined that all Board and Workshop meetings of the West Valley Water District will be held pursuant to Assembly Bill No. 361, the Brown Act and will be conducted via teleconference and 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](mailto:administration@wvwd.org). If you require additional assistance, please contact [administration@wvwd.org](mailto:administration@wvwd.org).

**BOARD OF DIRECTORS**

President Greg Young, Chair  
Vice President Dan Jenkins

**I. CALL TO ORDER**

**II. PUBLIC PARTICIPATION**

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

**III. DISCUSSION ITEMS**

1. Updates to the Finance Committee
2. Fiscal Year 2022-23 Mid-Year Operating & Capital Budgets Review.
3. Budget Preparation Calendar Fiscal Year 2023-24.
4. Purchase Order Report - January 2023.
5. Monthly Revenue & Expenditures Report - January 2023.
6. Cash Disbursements Report - January 2023.
7. Funds Transfer Report - January 2023.
8. Treasurer's Report - January 2023.
9. Transfer Funds Request from General Checking to WVWD Investment Account.

**IV. ADJOURN**

**DECLARATION OF POSTING:**

**I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Finance Committee Agenda at the District Offices on January 16, 2023.**

*Elvia Dominguez*

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**Elvia Dominguez, Board Secretary**



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** February 22, 2023  
**TO:** Finance Committee  
**FROM:** Van Jew, Acting General Manager  
**SUBJECT:** FISCAL YEAR 2022-23 MID-YEAR OPERATING & CAPITAL BUDGETS REVIEW

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**DISCUSSION:**

Fiscal Year 2022-23 Mid-Year Operating & Capital Budget adjustments are recommended for changes to reallocate funding for various unbudgeted line items or to reclass funding to provide continued operational activities until the end of Fiscal Year 2022-23 (June 30, 2023). This Mid-year budget includes funding CIP activities for the Fiscal Year 2022-23. There is no overall budgetary impact on the Fiscal Year 2022-23 Operating Budget as all adjustments net to zero. For Fiscal Year 2022-23 Capital Budget, there is a net decrease of \$423,733 in adjustments.

The Fiscal Year 2022-23 Mid-Year Budget includes:

- FY 2022-23 Mid-Year Operating Departmental Adjustment Summary (**Exhibit A**)
- FY 2022-23 Mid-Year Operating Budget Summary (**Exhibit B**)
- FY 2022-23 Mid-Year Operating Budget Detail (**Exhibit C**)
- FY 2022-23 Mid-Year Revenue Trending (**Exhibit D**)
- FY 2022-23 Mid-Year Capital Budget (**Exhibit E**)\*
- FY 2022-23 Mid-Year Organizational Chart (**Exhibit F**)
- FY 2022-23 Mid-Year Salary Schedule (**Exhibit G**)

\*- includes three new capital projects: new variable frequency drive for Well 41 (\$17,000), minor building renovations (\$20,000), and fencing for three battery pack well sites (\$55,000).

**FISCAL IMPACT:**

No net financial impact on the FY 2022-23 Operating Budget and a net decrease of \$423,733 in adjustments to the FY 2022-23 Capital Budget.

**STAFF RECOMMENDATION:**

Forward a recommendation to the Board of Directors to approve the Fiscal Year 2022-23 Mid-Year Operating & Capital Budget review.

Respectfully Submitted,

*Van Jew*

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Van Jew, Acting General Manager

VJ;jv

**ATTACHMENT(S):**

1. Exhibit A - FY 2022-2023 Midyear Budget Departmental Adjustment Summary
2. Exhibit B - FY 2022-2023 Mid-Year Operating Budget Summary
3. Exhibit C - FY 2022-2023 Mid-Year Operating Budget Detail
4. Exhibit D - FY 2022-2023 Mid-Year Budget Revenue Trending
5. Exhibit E - FY 2022-2023 Mid-Year Capital Budget
6. Exhibit F - FY 2022-2023 Mid-Year Budget Organizational Chart
7. Exhibit G - FY 2022-2023 Mid-Year Salary Schedule

# Exhibit A

## Fiscal Year 2022-23 Mid-Year Operating Budget - Departmental Adjustment Summary

GL	Operating Expenses	Additions	Reductions
<b>Source of Supply- 5110</b>			
100-5110-520-5252	Purchased Water / Muni		(182,500.00)
100-5110-520-5255	Purchased Water / IEUA	210,000.00	
100-5110-520-5256	Purchased Water / SBBA Agreement		(82,804.00)
<b>Production - Pumping- 5210</b>			
100-5210-540-5614	Repair & Maintenance / Structures / Facility	62,000.00	
100-5210-550-5652	Utility Services / Electric	500,000.00	
<b>Water Quality Department- 5310</b>			
100-5310-500-5001	Salaries & Wages / Full Time		(700.00)
100-5310-500-5021	Salaries & Wages / Class A Drivers License	700.00	
100-5310-525-5319	Outside Labor / Contractors		(100,000.00)
100-5310-540-5602	Repair & Maintenance / Equipment	30,000.00	
<b>Water Treatment - Perchlorate- 5320</b>			
100-5320-540-5614	Repair & Maintenance / Structures / Facility		(20,000.00)
100-5320-550-5652	Utility Services / Electric		(200,000.00)
<b>Water Treatment - FBR- 5350</b>			
100-5350-500-5003	Salaries & Wages / Overtime		(13,000.00)
100-5350-530-5401	Operating Supplies / Chemicals		(100,000.00)
<b>Water Treatment - Roemer/Arsenic- 5390</b>			
100-5390-515-5200	Expenses / Training		(1,000.00)
100-5390-525-5317	Professional Services / Sludge Disposal		(50,000.00)
100-5390-525-5340	Professional Services / Other Consultants	10,000.00	
100-5390-540-5600	Other Miscellaneous / District Cost		(10,000.00)
100-5390-550-5652	Utility Services / Electric	100,000.00	
<b>Maintenance - Transmission and Distribution- 5410</b>			
100-5410-515-5200	Expenses / Training	1,000.00	
100-5410-515-5202	Miscellaneous / Trans/Meals/Lodging		(1,000.00)
100-5410-530-5408	Operating Supplies / Shop Supplies		(11,000.00)
100-5410-540-5606	Repair & Maintenance / Fire Hydrants	20,000.00	
100-5410-540-5612	Repair & Maintenance / Street Patching	130,000.00	
100-5410-540-5613	Repair & Maintenance / Structures & Improvements	11,000.00	
<b>Customer Service- 5510</b>			
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees		(10,000.00)
100-5510-525-5309	Professional Services / Armored Transport		(900.00)
100-5510-530-5403	Operating Supplies / Miscellaneous	500.00	
100-5510-536-5320	Miscellaneous / Bank Card Expense	58,000.00	
100-5510-536-5475	Operating Supplies / Uniforms	400.00	
<b>Meter Reading- 5520</b>			
100-5530-525-5304	Outside Labor / Contractors/Printing	6,000.00	
100-5530-525-5340	Professional Services / Other Consultants		(500.00)
100-5530-536-5471	Communication Services / Postage & Shipping	8,000.00	

## Fiscal Year 2022-23 Mid-Year Operating Budget - Departmental Adjustment Summary

GL	Operating Expenses	Additions	Reductions
<b>Administration- 5610</b>			
100-5610-500-5001	Salaries & Wages / Full Time		(65,000.00)
100-5610-500-5003	Salaries & Wages / Overtime		(3,000.00)
100-5610-515-5200	Expenses / Training		(11,850.00)
100-5610-515-5201	Miscellaneous / Subscriptions & Memberships	900.00	
100-5610-515-5202	Miscellaneous / Trans/Meals/Lodging		(22,060.00)
100-5610-525-5340	Professional Services / Other Consultants	65,000.00	
100-5610-526-5330	Professional Services / Legal		(100,000.00)
100-5610-536-5474	Miscellaneous / Recruitment		(1,500.00)
100-5610-536-5475	Operating Supplies / Uniforms	500.00	
<b>General Operations- 5615</b>			
100-5615-525-5313	Professional Services / Janitorial		(5,000.00)
100-5615-525-5318	Professional Services / Telephone Answering Svc		(1,000.00)
100-5615-530-5408	Operating Supplies / Shop Supplies	5,000.00	
100-5615-536-5303	Miscellaneous / Insurance-Auto / Gen	10,000.00	
100-5615-540-5607	Repair & Maintenance / Major Equip & Gen Plant	10,000.00	
100-5615-540-5610	Repair & Maintenance / Office Equipment		(7,500.00)
100-5615-540-5613	Repair & Maintenance / Structures & Improvements	7,500.00	
100-5615-550-5650	Communication Services / Telephone		(12,000.00)
100-5615-550-5652	Utility Services / Electric		(5,000.00)
100-5615-550-5654	Utility Services / Trash		(5,000.00)
<b>Accounting- 5620</b>			
100-5620-500-5001	Salaries & Wages / Full Time		(2,000.00)
100-5620-500-5003	Salaries & Wages / Overtime	2,000.00	
100-5620-525-5312	Professional Services / Fiscal Agent		(1,500.00)
100-5620-536-5302	Miscellaneous / Bank Account Analysis		(12,000.00)
<b>Engineering- 5630</b>			
100-5630-515-5200	Expenses / Training		(6,900.00)
100-5630-515-5201	Miscellaneous / Subscriptions & Memberships		(600.00)
100-5630-515-5202	Miscellaneous / Trans/Meals/Lodging		(500.00)
<b>Information Technology- 5640</b>			
100-5640-500-5001	Salaries & Wages / Full Time		(650.00)
100-5640-500-5003	Salaries & Wages / Overtime	5,000.00	
100-5640-500-5020	Salaries & Wages / Bilingual Compensation	650.00	
100-5640-525-5316	Professional Services / Programmer		(5,000.00)
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	15,000.00	
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	12,000.00	
<b>GIS- 5645</b>			
100-5645-500-5002	Salaries & Wages / Part Time		(20,500.00)
100-5645-500-5003	Salaries & Wages / Overtime	500.00	
100-5645-515-5200	Expenses / Training		(780.00)
100-5645-525-5316	Professional Services / Programmer		(6,000.00)

## Fiscal Year 2022-23 Mid-Year Operating Budget - Departmental Adjustment Summary

GL	Operating Expenses	Additions	Reductions
<b>Human Resources/Risk Management- 5660</b>			
100-5660-510-5104	Salaries & Wages / Vehicle Allowance		(4,692.00)
100-5660-515-5200	Expenses / Training		(9,550.00)
100-5660-515-5201	Miscellaneous / Subscription & Memberships		(2,000.00)
100-5660-525-5340	Professional Services / Other Consultants		(10,000.00)
100-5660-526-5330	Professional Services / Legal		(40,000.00)
100-5660-530-5403	Operating Supplies / Miscellaneous		(2,000.00)
100-5660-536-5474	Miscellaneous / Recruitment	41,612.00	
<b>Purchasing- 5680</b>			
100-5680-530-5403	Operating Supplies / Miscellaneous		(500.00)
100-5680-536-5475	Operating Supplies / Uniforms	500.00	
<b>Public Affairs- 5710</b>			
100-5710-500-5001	Salaries & Wages / Full Time		(15,000.00)
100-5710-500-5002	Salaries & Wages / Part Time	5,000.00	
100-5710-500-5003	Salaries & Wages / Overtime	10,000.00	
100-5710-515-5200	Expenses / Training		(2,576.00)
100-5710-515-5201	Miscellaneous / Subscriptions & Memberships		(3,000.00)
100-5710-515-5202	Miscellaneous / Trans/Meals/Lodging		(10,200.00)
100-5710-525-5340	Professional Services / Other Consultants		(114,000.00)
100-5710-536-5475	Operating Supplies / Uniforms		(500.00)
100-5710-537-5502	Outreach Programs	8,000.00	
100-5710-537-5506	Sponsorships		(4,000.00)
<b>Grants &amp; Rebates- 5720</b>			
100-5720-525-5340	Professional Services / Other Consultants		(20,000.00)
100-5720-537-5503	Programs / Rebate		(30,000.00)
<b>Sub-Totals</b>		<b>1,346,762.00</b>	<b>(1,346,762.00)</b>
<b>Net Budgetary Impact</b>		<b>-</b>	



# Exhibit B

## West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Summary

	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget
<b>Operating Revenues</b>								
Subtotal: Domestic Water Consumption Sales	18,543,376.00	10,609,668.04	-	10,609,668.04	7,933,707.96	57%	-	18,543,376
Subtotal: Other Water Consumption Sales	1,158,512.00	511,230.92	-	511,230.92	647,281.08	44%	-	1,158,512
Total Water Consumption Sales	19,701,888.00	11,120,898.96	-	11,120,898.96	8,580,989.04	56%	-	19,701,888
Total Monthly Service Charges	8,218,109.00	4,776,077.37	-	4,776,077.37	3,442,031.63	58%	-	8,218,109
Total Other Operating Revenue	3,917,834.00	1,994,184.04	-	1,994,184.04	1,923,649.96	51%	-	3,917,834
<b>Total Operating Revenues</b>	<b>31,837,831.00</b>	<b>17,891,160.37</b>	<b>-</b>	<b>17,891,160.37</b>	<b>13,946,670.63</b>	<b>56%</b>	<b>-</b>	<b>31,837,831</b>
<b>Operating Expenses</b>								
Total Expenses: Source of Supply - 5110	2,530,789.00	1,151,762.86	-	1,151,762.86	1,379,026.14	46%	(55,304)	2,475,485
Total Expenses: Production - Pumping - 5210	4,403,550.00	2,529,958.47	104,151.38	2,634,109.85	1,769,440.15	60%	562,000	4,965,550
Total Expenses: Water Quality Department - 5310	772,375.00	294,068.65	19,020.00	313,088.65	459,286.35	41%	(70,000)	702,375
Total Expenses: Water Treatment - Perchlorate- 5320	550,000.00	149,673.18	17,873.28	167,546.46	382,453.54	30%	(220,000)	330,000
Total Expenses: Water Treatment - FBR/FXB - 5350	2,204,600.00	1,006,179.20	443,884.79	1,450,063.99	754,536.01	66%	(113,000)	2,091,600
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	1,944,210.00	948,944.95	199,916.63	1,148,861.58	795,348.42	59%	49,000	1,993,210
Total Expenses: Maintenance - Transmission and Distribution - 5410	2,545,250.00	1,207,430.33	340,210.69	1,547,641.02	997,608.98	61%	150,000	2,695,250
Total Expenses: Customer Service - 5510	1,323,600.00	656,417.97	2,595.00	659,012.97	664,587.03	50%	48,000	1,371,600
Total Expenses: Meter Reading - 5520	1,154,500.00	519,193.12	17,056.10	536,249.22	618,250.78	46%	-	1,154,500
Total Expenses: Billing - 5530	537,700.00	277,992.72	84,765.46	362,758.18	174,941.82	67%	13,500	551,200
Total Expenses: Administration - 5610	2,512,301.00	752,407.62	85,549.00	837,956.62	1,674,344.38	33%	(137,010)	2,375,291
Total Expenses: General Operations - 5615	3,378,372.00	2,404,080.26	211,869.42	2,615,949.68	762,422.32	77%	(3,000)	3,375,372
Total Expenses: Accounting - 5620	974,443.00	435,790.75	41,268.00	477,058.75	497,384.25	49%	(13,500)	960,943
Total Expenses: Engineering - 5630	1,793,120.00	900,334.94	24,459.81	924,794.75	868,325.25	52%	(8,000)	1,785,120
Total Expenses: Information Technology - 5640	1,369,630.00	631,005.68	53,379.20	684,384.88	685,245.12	50%	27,000	1,396,630
Total Expenses: GIS - 5645	285,830.00	131,957.98	-	131,957.98	153,872.02	46%	(26,780)	259,050
Total Expenses: Board of Directors - 5650	304,900.00	135,686.85	21,300.00	156,986.85	147,913.15	51%	-	304,900
Total Expenses: Human Resources/Risk Management - 5660	964,580.00	318,191.56	140,140.74	458,332.30	506,247.70	48%	(26,630)	937,950
Total Expenses: Purchasing - 5680	667,300.00	284,834.79	915.00	285,749.79	381,550.21	43%	-	667,300
Total Expenses: Public Affairs - 5710	1,362,912.00	392,253.44	379,535.41	771,788.85	591,123.15	57%	(126,276)	1,236,636
Total Expenses: Grants & Rebates - 5720	80,000.00	14,275.46	-	14,275.46	65,724.54	18%	(50,000)	30,000
<b>Total Operating Expenses</b>	<b>31,659,962.00</b>	<b>15,142,440.78</b>	<b>2,187,889.91</b>	<b>17,330,330.69</b>	<b>14,329,631.31</b>	<b>55%</b>	<b>-</b>	<b>31,659,962</b>
<b>Operating Surplus(Deficit) Before Depreciation/Amortization</b>	<b>177,869.00</b>	<b>2,748,719.59</b>	<b>(2,187,889.91)</b>	<b>560,829.68</b>	<b>(382,960.68)</b>	<b>315%</b>	<b>-</b>	<b>177,869</b>

## West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Summary

	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	<i>Encumbrances</i>	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget
<b>Non-Operating Revenues</b>								
Subtotal: Property Taxes	3,069,566.00	2,030,554.63	-	2,030,554.63	1,039,011.37	66%	-	3,069,566
Subtotal: Grants and Reimbursements	127,892.00	6,571.09	-	6,571.09	121,320.91	5%	-	127,892
Subtotal: Interest and Investment Earnings	350,000.00	924,738.81	-	924,738.81	(574,738.81)	264%	-	350,000
Subtotal: Rental Income - Cellular Anntenas	36,303.00	22,183.56	-	22,183.56	14,119.44	61%	-	36,303
Subtotal: Other Non-Operating Revenues	15,783.00	10,407,286.57	-	10,407,286.57	(10,391,503.57)	65940%	-	15,783
Subtotal: Gain On Sale/Disposition Of Capital Assets	-	735,493.68	-	735,493.68	(735,493.68)	0%	-	-
<b>Total Non-Operating Revenues</b>	<b>3,599,544.00</b>	<b>14,126,828.34</b>	<b>-</b>	<b>14,126,828.34</b>	<b>(10,527,284.34)</b>	<b>392%</b>	<b>-</b>	<b>3,599,544</b>
<b>Non-Operating Expenses</b>								
Subtotal: Interest Expense - Long-Term Debt	894,915.00	452,242.00	-	452,242.00	442,673.00	51%	-	894,915
<b>Total Non-Operating Expenses</b>	<b>894,915.00</b>	<b>452,242.00</b>	<b>-</b>	<b>452,242.00</b>	<b>442,673.00</b>	<b>51%</b>	<b>-</b>	<b>894,915</b>
<b>Non-Operating Surplus(Deficit)</b>	<b>2,704,629.00</b>	<b>13,674,586.34</b>	<b>-</b>	<b>13,674,586.34</b>	<b>(10,969,957.34)</b>	<b>341%</b>	<b>-</b>	<b>2,704,629</b>
<b>Operating Budget Summary</b>								
<b>Grand Total Revenues</b>	35,437,375	32,017,989	-	32,017,989	3,419,386	90%	-	35,437,375
<b>Grand Total Expenses</b>	32,554,877	15,594,683	2,187,890	17,782,573	14,772,304	55%	-	32,554,877
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>	1,092,629	931,865	160,764	1,092,629	(0)	100%	-	1,092,629
<b>Net Surplus(Deficit)</b>	<b>1,789,869</b>	<b>15,491,441</b>	<b>(2,348,654)</b>	<b>13,142,787</b>	<b>(11,352,918)</b>		<b>-</b>	<b>1,789,869</b>
<b>Debt Service</b>								
<b>Debt Convenience Ratio Calculation:</b>								
<b>Debt Service</b>								
Net Revenue	3,777,413.00	-	-	-	-	-	-	3,777,413
Series 2016A Bond Debt Service	1,306,350.00	-	-	-	-	-	-	1,306,350
<b>Debt Coverage Ratio (Minimum 1.20)</b>	<b>2.89</b>							<b>2.89</b>
Calculation: Net Revenue ÷ Total Debt Service								

# Exhibit C

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Operating Revenues</b>									
<b>Water Consumption Sales</b>									
100-4000-400-4005	Domestic Water Sales	-	50,260.38	-	50,260.38	(50,260.38)	0%	-	
100-4000-400-4001	Water Domestic - Tier 1	5,156,691.00	2,996,399.47	-	2,996,399.47	2,160,291.53	58%	5,156,691.00	Trending on track
100-4000-400-4002	Water Domestic - Tier 2	7,180,612.00	3,895,802.64	-	3,895,802.64	3,284,809.36	54%	7,180,612.00	Trending under projection as we had a wet December and January
100-4000-400-4003	Water Domestic - Tier 3	6,206,073.00	3,667,205.55	-	3,667,205.55	2,538,867.45	59%	6,206,073.00	Trending on track
100-4000-400-4010	Water Revenue & Unauth / Unbilled Year End	-	-	-	-	-	0%	-	
<b>Subtotal: Domestic Water Consumption Sales</b>		<b>18,543,376.00</b>	<b>10,609,668.04</b>	<b>-</b>	<b>10,609,668.04</b>	<b>7,933,707.96</b>	<b>57%</b>	<b>-</b>	<b>18,543,376.00</b>
100-4000-400-4006	Pressure Irrigation Water Sales	33,077.00	11,533.53	-	11,533.53	21,543.47	35%	33,077.00	
100-4000-400-4007	Construction Meter/Hydrant Water Sales	409,687.00	307,729.21	-	307,729.21	101,957.79	75%	409,687.00	
100-4000-400-4008	Fire Service Water Sales	226,349.00	76,546.24	-	76,546.24	149,802.76	34%	226,349.00	
100-4000-400-4009	Revenue / Wholesale Water Sales	225,000.00	115,271.94	-	115,271.94	109,728.06	51%	225,000.00	Marygold agreement \$600/AF projected 375AF.
100-4000-400-4011	Revenue / Water-Unauthorized Consumption	149.00	150.00	-	150.00	(1.00)	101%	149.00	
100-4000-400-4012	Chino Basin Water Rights Lease	264,250.00	-	-	-	264,250.00	0%	264,250.00	lease 500 Acre Feet
<b>Subtotal: Other Water Consumption Sales</b>		<b>1,158,512.00</b>	<b>511,230.92</b>	<b>-</b>	<b>511,230.92</b>	<b>647,281.08</b>	<b>44%</b>	<b>-</b>	<b>1,158,512.00</b>
<b>Total Water Consumption Sales</b>		<b>19,701,888.00</b>	<b>11,120,898.96</b>	<b>-</b>	<b>11,120,898.96</b>	<b>8,580,989.04</b>	<b>56%</b>	<b>-</b>	<b>19,701,888.00</b>
<b>Water Service Charges</b>									
100-4010-401-4051	Fire Service Mnthly Service Charge	345,581.00	211,462.25	-	211,462.25	134,118.75	61%	345,581.00	
100-4010-401-4050	Domestic Water Monthly Service Charge	7,802,804.00	4,487,394.90	-	4,487,394.90	3,315,409.10	58%	7,802,804.00	On Average Adding 500+ Connections per year. Trending on track
100-4010-401-4052	Hydrant Water Monthly Service Charge	19,000.00	48,522.08	-	48,522.08	(29,522.08)	255%	19,000.00	
100-4020-405-4055	Pressure Irrigation Montly Service Charge	3,354.00	1,205.52	-	1,205.52	2,148.48	36%	3,354.00	
100-4020-405-4054	Back Flow Monthly Service Charge	47,370.00	27,492.62	-	27,492.62	19,877.38	58%	47,370.00	
<b>Total Monthly Service Charges</b>		<b>8,218,109.00</b>	<b>4,776,077.37</b>	<b>-</b>	<b>4,776,077.37</b>	<b>3,442,031.63</b>	<b>58%</b>	<b>-</b>	<b>8,218,109.00</b>

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Other operating income</b>									
100-4020-405-4101	Delinquent Charges	341,250.00	105,900.00	-	105,900.00	235,350.00	31%	341,250.00	Delinquent charges resumed in October/November 2022
100-4010-401-4114	Backflow Install Chg	638.00	1,443.86	-	1,443.86	(805.86)	226%	638.00	
100-4020-405-4108	After Hours/Same Day Turn On Charges	6,326.00	1,850.00	-	1,850.00	4,476.00	29%	6,326.00	
100-4020-405-4106	Turn On/Turn Offs For Non-Payment	131,250.00	50.00	-	50.00	131,200.00	0%	131,250.00	
100-4020-405-4107	Lien Fee	1,000.00	40.00	-	40.00	960.00	4%	1,000.00	
100-4020-405-4115	Water Service Application Fee	46,792.00	19,875.00	-	19,875.00	26,917.00	42%	46,792.00	
100-4020-405-4110	Fire Flow Testing	8,784.00	4,200.00	-	4,200.00	4,584.00	48%	8,784.00	
100-4020-405-4118	Copies	118.00	-	-	-	118.00	0%	118.00	
100-4020-405-4100	Revenue / Cash Variance	-	(450.58)	-	(450.58)	450.58	0%	-	
100-4020-405-4113	Plan Check Fees	49,905.00	14,568.00	-	14,568.00	35,337.00	29%	49,905.00	Plan check fees lower than expected due to the slow down in the housing market and higher interest rates
100-4020-405-4105	Returned Payment Charges	5,712.00	3,800.00	-	3,800.00	1,912.00	67%	5,712.00	
100-4020-405-4111	Inspection Fees	80,000.00	70,605.98	-	70,605.98	9,394.02	88%	80,000.00	Based on new development construction and fees and project schedule
100-4020-405-4112	Revenue / Meter Installation Charge	190,000.00	90,801.86	-	90,801.86	99,198.14	48%	190,000.00	Based on new development construction and fees and project schedule
100-4020-405-4103	Fines For Unauthorized Water Use	1,000.00	550.00	-	550.00	450.00	55%	1,000.00	
100-4020-405-4117	Revenue / Miscellaneous	5,000.00	1,758.97	-	1,758.97	3,241.03	35%	5,000.00	
100-4020-405-4116	Revenue / Unclaimed Customer Refund	-	60,042.62	-	60,042.62	(60,042.62)	0%	-	
100-4020-405-4128	3A1 Pump from City of Rialto	94,191.00	41,167.54	-	41,167.54	53,023.46	44%	94,191.00	Activity through November 2022
100-4020-405-4132	Reimbursement From City Of Rialto - Opr Plant	206,634.00	97,079.68	-	97,079.68	109,554.32	47%	206,634.00	Activity through November 2022
100-4020-405-4131	Reimbursement From UTC - Routine Costs FBR	1,675,000.00	655,437.24	-	655,437.24	1,019,562.76	39%	1,675,000.00	
100-4020-405-4134	Reimbursement From UTC - Non-Routine Costs	-	-	-	-	-	0%	-	
100-4020-405-4127	Baseline Feeder Operations	800,000.00	646,176.39	-	646,176.39	153,823.61	81%	800,000.00	Delivery charge increase to \$160/acre foot
100-4020-405-4122	Document Prep Fees	50.00	-	-	-	50.00	0%	50.00	
100-4020-405-4120	Administration Fees (Section 2017)	185,000.00	138,836.78	-	138,836.78	46,163.22	75%	185,000.00	Based on new development construction and fees and project schedule
100-4020-405-4123	Utility Users Tax Administration	2,071.00	1,078.86	-	1,078.86	992.14	52%	2,071.00	
100-4020-405-4125	Reimbursement From Residents For Damages Done	47,113.00	30,944.77	-	30,944.77	16,168.23	66%	47,113.00	
100-4020-405-4124	Energy Demand Response Programs	20,000.00	8,427.07	-	8,427.07	11,572.93	42%	20,000.00	
100-4020-405-4126	Conservation Rebate Reimb	20,000.00	-	-	-	20,000.00	0%	20,000.00	
<b>Total Other Operating Revenue</b>		<b>3,917,834.00</b>	<b>1,994,184.04</b>	<b>-</b>	<b>1,994,184.04</b>	<b>1,923,649.96</b>	<b>51%</b>	<b>-</b>	<b>3,917,834.00</b>
<b>Total Operating Revenues</b>		<b>31,837,831.00</b>	<b>17,891,160.37</b>	<b>-</b>	<b>17,891,160.37</b>	<b>13,946,670.63</b>	<b>56%</b>	<b>-</b>	<b>31,837,831.00</b>

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>Operating Expenses</b>										
<b>Source of Supply - 5110</b>										
	Baseline Feeder Agreement - Delivery Charge for 5,000 acre-feet at \$160/acre-foot.	800,000.00	243,385.75		243,385.75			(70,000.00)		FY 2022 well was down. Activity paid as of 10/31/22. Delivery Charge at \$160/acre-foot. Expect to use the 4500-acre feet. The North Well was down for rehabilitation. Currently working to rehabilitate the South Well. Most of the time, only 50% of the BLF capacity is available during well project.
	Standby water source for warmer months for 100 acre-feet at \$235/acre-foot. Encanto	112,500.00			-			(112,500.00)		Haven't had the need to order additional Encanto water from San Bernardino.
100-5110-520-5252	Purchased Water / Muni	912,500.00	243,385.75	-	243,385.75	669,114.25	27%	(182,500.00)	730,000.00	
	State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery. 4,000 acre-feet at \$125/acre-foot.	402,560.00	218,948.61		218,948.61					Should it be available and cheaper than our other sources of supply, estimate 3,200 AF at \$125.80 per AF
	State Project Water Recharge - Bunker Hill Obligation - Baseline Feeder. 25% of the Baseline Feeder delivery is required to be recharged. Purchase 1,250 acre-feet at \$118.40/acre-foot.	148,000.00	27,601.40		27,601.40					Purchase 1,250 acre-feet at \$118.4/acre-foot. Due to well project, only 50% of BLF capacity is available. Less recharge obligation to meet.
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs FY2021				-					Moved to separate line item below
100-5110-520-5253	Purchased Water / State Water Project	550,560.00	27,601.40	-	27,601.40	522,958.60	5%	-	550,560.00	
	Purchase of Lytle Creek Water Rights from San Bernardino. 2,177 acre-feet at \$125.8/acre-foot.	273,866.60	106,112.30		106,112.30					Purchase of Lytle Creek Water Rights from San Bernardino. 2,177 acre-feet at \$125.8/acre-foot.
100-5110-520-5250	Purchased Water / City of San Bernardino	273,867.00	106,112.30	-	106,112.30	167,754.70	39%	-	273,867.00	
	Stock Water Assessment	12,000.00	11,660.00		11,660.00					Stock Water Assessment Fees paid in full for the fiscal year
100-5110-520-5251	Purchased Water / Fontana Union	12,000.00	11,660.00	-	11,660.00	340.00	97%	-	12,000.00	
	IEUA Capacity Charge \$1,830/mth. Meter Equivalent Unit Charge \$3,385/month. Readiness to serve \$538/mth	72,482.00	32,510.95		32,510.95					IEUA Capacity Charges MEU Charges plus a 5% increase
	Purchase IEUA water	260,000.00	411,825.30		411,825.30			210,000.00		Paid activity through 11/30/22. IEUA SWP - Well 54, the main source of supply in the District's service area in Fontana. The water demand in IEUA's surface area in 2021 was 257 AF, the number jumped to 559 in 2022. The anticipated demand from Feb. to June is 100 AF. Need additional funds due to increased water demand in IEUA's surface area.
100-5110-520-5255	Purchased Water / IEUA	332,482.00	444,336.25	-	444,336.25	(111,854.25)	134%	210,000.00	542,482.00	
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs	379,380.00	296,575.11		296,575.11			(82,804.00)		Water Sustainability and O&M Costs for FY 2022-23
100-5110-520-5256	Purchased Water / SBBA Agreement	379,380.00	296,575.11	-	296,575.11	82,804.89	78%	(82,804.00)	296,576.00	
	Lytle Creek Watershed Sanitary Survey	45,000.00			-					Quinquennial Lytle Creek Watershed Sanitary Survey. PO issued In Feb 2023
	Watermaster costs to maintain rights in the Chino Basin.	25,000.00	22,092.05		22,092.05					Paid the watermaster annual fees. Issued PO to the firm working on the LCWSS. No invoices have been received. Funds will be spent this FY.
100-5110-520-5254	Other Miscellaneous / Source of Supply Costs	70,000.00	22,092.05	-	22,092.05	47,907.95	32%	-	70,000.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>2,530,789.00</b>	<b>1,151,762.86</b>	<b>-</b>	<b>1,151,762.86</b>	<b>1,379,026.14</b>	<b>46%</b>	<b>(55,304.00)</b>	<b>2,475,485.00</b>	
	<b>Total Expenses: Source of Supply - 5110</b>	<b>2,530,789.00</b>	<b>1,151,762.86</b>	<b>-</b>	<b>1,151,762.86</b>	<b>1,379,026.14</b>	<b>46%</b>	<b>(55,304.00)</b>	<b>2,475,485.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Production - Pumping - 5210</b>										
100-5210-500-5001	Salaries & Wages / Full Time	901,800.00	452,541.95	-	452,541.95	449,258.05	50%		901,800.00	
100-5210-500-5003	Salaries & Wages / Overtime	35,000.00	17,462.63	-	17,462.63	17,537.37	50%		35,000.00	
100-5210-500-5004	Salaries & Wages / On Call	14,500.00	9,192.91	-	9,192.91	5,307.09	63%		14,500.00	
	<b>Subtotal: Payroll Expenses</b>	<b>951,300.00</b>	<b>479,197.49</b>	<b>-</b>	<b>479,197.49</b>	<b>472,102.51</b>	<b>50%</b>	<b>-</b>	<b>951,300.00</b>	
100-5210-510-5101	Benefits / FICA	53,100.00	26,920.68	-	26,920.68	26,179.32	51%		53,100.00	
100-5210-510-5102	Benefits / Medicare	13,300.00	7,111.86	-	7,111.86	6,188.14	53%		13,300.00	
100-5210-510-5123	Benefits / Disability Insurance	3,200.00	1,667.12	-	1,667.12	1,532.88	52%		3,200.00	
100-5210-510-5125	Benefits / Life Insurance	4,000.00	2,089.40	-	2,089.40	1,910.60	52%		4,000.00	
100-5210-510-5121	Benefits / Dental	11,200.00	7,080.59	-	7,080.59	4,119.41	63%		11,200.00	
100-5210-510-5120	Benefits / Hosp / Med Insurance	170,300.00	94,744.25	-	94,744.25	75,555.75	56%		170,300.00	
100-5210-510-5122	Benefits / Vision Care Insurance	2,300.00	1,335.79	-	1,335.79	964.21	58%		2,300.00	
100-5210-510-5124	Benefits / EAP	300.00	150.10	-	150.10	149.90	50%		300.00	
100-5210-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	8,740.05	-	8,740.05	8,859.95	50%		17,600.00	
100-5210-510-5105	Expenses / PERS-Pension Classic	80,300.00	40,250.29	-	40,250.29	40,049.71	50%		80,300.00	
100-5210-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	9,400.00	4,822.49	-	4,822.49	4,577.51	51%		9,400.00	
100-5210-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	51,700.00	25,919.93	-	25,919.93	25,780.07	50%		51,700.00	
100-5210-510-5103	Expenses / Workers Comp Ins	39,100.00	20,841.75	-	20,841.75	18,258.25	53%		39,100.00	
100-5210-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
	<b>Subtotal: Benefits Expenses</b>	<b>455,800.00</b>	<b>241,674.30</b>	<b>-</b>	<b>241,674.30</b>	<b>214,125.70</b>	<b>53%</b>	<b>-</b>	<b>455,800.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,407,100.00</b>	<b>720,871.79</b>	<b>-</b>	<b>720,871.79</b>	<b>686,228.21</b>	<b>51%</b>	<b>-</b>	<b>1,407,100.00</b>	



### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Treatment and Distribution training, certification and renewal for 8 employees.	5,000.00	456.17		456.17					Required treatment and distribution certification and renewal. Hazardous Waste operations. Electrical training. AWWA courses. Plan to use second part of the year.
100-5210-515-5200 Expenses / Training	5,000.00	456.17	-	456.17	4,543.83	9%	-	5,000.00	
Uniforms and safety boots for 8 employees.	4,000.00	1,936.88		1,936.88					Expect to use funds by the end of the year. Trending low due to vacancy during the year.
100-5210-536-5475 Operating Supplies / Uniforms	4,000.00	1,936.88	-	1,936.88	2,063.12	48%	-	4,000.00	
Conference Expenses	1,000.00			-					Training costs such as meals, mileage, etc.
100-5210-515-5202 Miscellaneous / Trans/Meals/Lodging	1,000.00	-	-	-	1,000.00	0%	-	1,000.00	
Well and booster pump flow meter testing	15,000.00			-					Production flow meter testing, required by AWWA water audit conservation regulations. cost of testing has increase by 20%. 26 meters. Will use FY2022 funds in May and June.
100-5210-525-5321 Meter Testing	15,000.00	-	7,919.63	7,919.63	7,080.37	53%	-	15,000.00	
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.	5,500.00	1,179.75		1,179.75					Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. BLF is on track, pending invoices.
100-5210-525-5301 Professional Services / Lab Tests	5,500.00	1,179.75	-	1,179.75	4,320.25	21%	-	5,500.00	
BLF: 12.5% Sodium Hypochlorite for wellhead chlorination. P17080 Wells without wellhead treatment: Sodium Hypochlorite for wellhead chlorination. P17010	105,000.00	84,733.89	17,565.52	102,299.41					Chemical cost increase and more wells in service
100-5210-530-5401 Operating Supplies / Chemicals	105,000.00	84,733.89	10,266.11	95,000.00	10,000.00	90%	-	105,000.00	
Reservoirs cleaning and inspection for tanks. Cleaning supplies for pump stations & Wells	25,000.00	9,112.91		9,112.91					projecting to clean 2 this upcoming year.
Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.	30,000.00	20,846.81	6,150.00	26,996.81					cost of service projected to increase 10-20% due to current economic condition
Electrical and instrumentation repairs.	10,500.00	12,966.54		12,966.54					SCADA upgrade will allow decrease in budget
Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvac, fencing, etc.	155,000.00	65,633.50	79,815.64	145,449.14			62,000.00		cost of service projected to increase 10-20%. Due to drought restrictions District will need to rely on groundwater wells in service. BLF shared costs haven't been processed; pending insurance claims; add \$36K bringing the total to \$62K for \$22K Wonderware upgrade, \$20K for 2 chemical pumps (Wells 41, 54), \$10K for reservoir 2-1 cleaning, and \$10K for more reservoir cleaning, R/R. Will be reimbursed for BLF costs.
100-5210-540-5614 Repair & Maintenance / Structures / Facility	220,500.00	108,559.76	85,965.64	194,525.40	25,974.60	88%	62,000.00	282,500.00	
Tesco - Supervisory Control and Data Acquisition (SCADA) support. SCADA is used to monitor and control the water system, i.e., treatment plants, wells, booster stations, equipment, etc.				-					
100-5210-525-5306 Outside Labor / Contractors/Telemetry	-	-	-	-	-	0%	-	-	
Annual cost for electrical service at all District facilities, i.e., HQs, well, booster station, and reservoir sites.	2,640,000.00	1,611,927.25		1,611,927.25			500,000.00		Activity paid as of 12/31/22. Expected power costs to increase. SCE recent rate increases of 20-30%. Add more funds to keep up with the yearly increasing power costs.
100-5210-550-5652 Utility Services / Electric	2,640,000.00	1,611,927.25	-	1,611,927.25	1,028,072.75	61%	500,000.00	3,140,000.00	
City water service at East Complex.	450.00	292.98		292.98					
100-5210-550-5655 Utility Services / Water	450.00	292.98	-	292.98	157.02	65%	-	450.00	
CUPA permits and misc. Fire Dept permits.				-					Allocated in General operations permits & Fees
100-5210-536-5473 Miscellaneous / Permits & Fees	-	-	-	-	-	0%	-	-	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>2,996,450.00</b>	<b>1,809,086.68</b>	<b>104,151.38</b>	<b>1,913,238.06</b>	<b>1,083,211.94</b>	<b>64%</b>	<b>562,000.00</b>	<b>3,558,450.00</b>	
<b>Total Expenses: Production - Pumping - 5210</b>	<b>4,403,550.00</b>	<b>2,529,958.47</b>	<b>104,151.38</b>	<b>2,634,109.85</b>	<b>1,769,440.15</b>	<b>60%</b>	<b>562,000.00</b>	<b>4,965,550.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Water Quality Department - 5310</b>										
100-5310-500-5001	Salaries & Wages / Full Time	348,900.00	139,591.18	-	139,591.18	209,308.82	40%	(700.00)	348,200.00	1 vacancy WSO III
100-5310-500-5003	Salaries & Wages / Overtime	10,000.00	3,687.87	-	3,687.87	6,312.13	37%		10,000.00	
100-5310-500-5004	Salaries & Wages / On Call	3,100.00	769.28	-	769.28	2,330.72	25%		3,100.00	
100-5310-500-5021	Salaries & Wages / Class A Drivers License		338.50	-	338.50	(338.50)	0%	700.00	700.00	
100-5310-500-5020	Salaries & Wages / Bilingual Compensation	700.00	338.50	-	338.50	361.50	48%		700.00	
	<b>Subtotal: Payroll Expenses</b>	<b>362,700.00</b>	<b>144,725.33</b>	<b>-</b>	<b>144,725.33</b>	<b>217,974.67</b>	<b>40%</b>	<b>-</b>	<b>362,700.00</b>	
100-5310-510-5101	Benefits / FICA	22,200.00	9,191.88	-	9,191.88	13,008.12	41%		22,200.00	
100-5310-510-5102	Benefits / Medicare	5,200.00	2,149.71	-	2,149.71	3,050.29	41%		5,200.00	
100-5310-510-5123	Benefits / Disability Insurance	1,500.00	498.61	-	498.61	1,001.39	33%		1,500.00	
100-5310-510-5125	Benefits / Life Insurance	1,700.00	686.17	-	686.17	1,013.83	40%		1,700.00	
100-5310-510-5121	Benefits / Dental	8,500.00	3,555.30	-	3,555.30	4,944.70	42%		8,500.00	
100-5310-510-5120	Benefits / Hosp / Med Insurance	100,400.00	39,867.45	-	39,867.45	60,532.55	40%		100,400.00	
100-5310-510-5122	Benefits / Vision Care Insurance	1,000.00	444.78	-	444.78	555.22	44%		1,000.00	
100-5310-510-5124	Benefits / EAP	100.00	49.98	-	49.98	50.02	50%		100.00	
100-5310-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	2,369.50	-	2,369.50	5,430.50	30%		7,800.00	
100-5310-510-5105	Expenses / PERS-Pension Classic	9,300.00	4,707.57	-	4,707.57	4,592.43	51%		9,300.00	
100-5310-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	19,300.00	7,143.72	-	7,143.72	12,156.28	37%		19,300.00	
100-5310-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	6,000.00	3,031.52	-	3,031.52	2,968.48	51%		6,000.00	
100-5310-510-5103	Expenses / Workers Comp Ins	14,500.00	7,319.54	-	7,319.54	7,180.46	50%		14,500.00	
100-5310-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
	<b>Subtotal: Benefits Expenses</b>	<b>197,500.00</b>	<b>81,015.73</b>	<b>-</b>	<b>81,015.73</b>	<b>116,484.27</b>	<b>41%</b>	<b>-</b>	<b>197,500.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>560,200.00</b>	<b>225,741.06</b>	<b>-</b>	<b>225,741.06</b>	<b>334,458.94</b>	<b>40%</b>	<b>-</b>	<b>560,200.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Department Training for staff of 4	4,675.00	344.00		344.00					Training: Hazardous Waste Ops, Distribution Class, Treatment Class, AWC Regulations Class, Backflow Tester Course, and Cross Connection Exam, Annual Conference. Busy, haven't had the time to take classes. Covered Cross-Connection staff for a month. Staff anticipate to sign up for AWWA conferences in April and water class to obtain contact hours.
100-5310-515-5200	Expenses / Training	4,675.00	344.00	-	344.00	4,331.00	7%	-	4,675.00	
	Uniforms and safety boots for 4 employees	2,500.00	963.68		963.68					Uniforms and safety boots for 4 employees. Filling 1 vacancy
100-5310-536-5475	Operating Supplies / Uniforms	2,500.00	963.68	-	963.68	1,536.32	39%	-	2,500.00	
	Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Triennial sampling is due in July at about \$1,600/well site x 14 wells plus Well 7 requires full Title 22 each quarter for one year.	35,000.00	5,711.75	18,270.00	23,981.75					Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Start-up sampling for Well 18A, UCMR5 - one time sampling cost, Lead and Copper sampling every 3 years. the more expensive testing has been done, i.e., title 22 was done in July, i.e., all online wells, LC, and SWP. Routine testing moving forward.
	Routine lab cost for distribution sampling. Misc. Sampling	30,000.00	18,228.00	750.00	18,978.00					Routine lab cost for distribution sampling. Misc. Sampling
100-5310-525-5314	Professional Services / Lab Tests	65,000.00	23,939.75	19,020.00	42,959.75	22,040.25	66%	-	65,000.00	
	Lead service line inventory	100,000.00	320.00		320.00			(100,000.00)		Lead service line inventory as required by the EPA & DDW. Can be deleted this FY, will budget for next FY.
100-5310-525-5319	Outside Labor / Contractors	100,000.00	320.00	-	320.00	99,680.00	0%	(100,000.00)	-	
	Purchase of instruments and reagents necessary for compliance field testing and water quality calls. Purchase of dechlorination tablets to meet NPDES permit requirements during necessary system flushing activities.	7,000.00	2,228.09		2,228.09					Purchase of instruments and reagents necessary for compliance field testing and water quality calls. Purchase of dechlorination tablets to meet NPDES permit requirements during necessary system flushing activities.
100-5310-530-5401	Operating Supplies / Chemicals	7,000.00	2,228.09	-	2,228.09	4,771.91	32%	-	7,000.00	
	Fees for DigAlert underground-utility locating.				-					This item is moving to Distribution/Maintenance
	Repair or replace sample stations.	2,500.00			-					Plan to upgrade sample stations upcoming.
	Calibration of hydrant meters. Calibration of backflows.	10,000.00	8,540.62		8,540.62					Hydrant meters and backflow require calibration to provide accurate measurement of customer consumption for billing purposes. on track. Calibration was done 1st half of the yr.
100-5310-540-5614	Repair & Maintenance / Structures / Facility	12,500.00	8,540.62	-	8,540.62	3,959.38	68%	-	12,500.00	
	Replace stolen hydrant meters, replacement of damaged hydrants	20,000.00	31,869.21		31,869.21			30,000.00		Hydrant meters require replacement once damaged by customers. Clam shell locks, ball valve locks, adapters, chain etc. Equipment requires replacement due to damage caused by customer or theft. add \$30K, vandalism and careless contractors.
100-5310-540-5602	Repair & Maintenance / Equipment	20,000.00	31,869.21	-	31,869.21	(11,869.21)	159%	30,000.00	50,000.00	
	Travel and meal training expenses	500.00	122.24		122.24					Plan to use conference training expenses
100-5310-515-5202	Miscellaneous / Trans/Meals/Lodging	500.00	122.24	-	122.24	377.76	24%	-	50000%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>212,175.00</b>	<b>68,327.59</b>	<b>19,020.00</b>	<b>87,347.59</b>	<b>124,827.41</b>	<b>41%</b>	<b>(70,000.00)</b>	<b>142,175.00</b>	
	<b>Total Expenses: Water Quality Department - 5310</b>	<b>772,375.00</b>	<b>294,068.65</b>	<b>19,020.00</b>	<b>313,088.65</b>	<b>459,286.35</b>	<b>41%</b>	<b>(70,000.00)</b>	<b>702,375.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>Water Treatment - Perchlorate - 5320</b>										
100-5320-525-5340	PECHLORATE - DISTRICT WELLS 18A: HACH PM Contract NO3 Analyzer									
	Professional Services / Other Consultants	-	-	-	-	0%	-	-		
100-5320-550-5652	PERCHLORATE - DISTRICT WELLS 18A, 41, 42, 16 & 17: Electricity costs for plant operations	450,000.00	134,195.71	134,195.71			(200,000.00)		Well 42 only well online. Wells 18A/41 are currently offline, will be online soon.	
	Utility Services / Electric	450,000.00	134,195.71	-	134,195.71	315,804.29	30%	(200,000.00)	250,000.00	
100-5320-525-5314	PERCHLORATE - DISTRICT WELLS & IX Systems 18A, 41, 42, 16 & 17: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	25,000.00	8,350.75	8,350.75					PERCHLORATE - DISTRICT WELLS & IX Systems 18A, 41, 42, 16 & 17: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Additional testing for Well 18A, i.e., new resin testing, Title 22 for raw, treated water.	
	Professional Services / Lab Tests	25,000.00	8,350.75	-	8,350.75	16,649.25	33%	-	25,000.00	
100-5320-530-5401	DISTRICT WELLS 18A, 41, 42, 16 & 17: Chemical costs for treatment - Chlorine. Increase based on bringing Well 41 online.	35,000.00	7,126.72	17,873.28	25,000.00				cost of chemical costs increasing due to inflation projecting 10% increase. Plan to bring wells 41 and 18A online which will increase chemical cost	
	Operating Supplies / Chemicals	35,000.00	7,126.72	17,873.28	25,000.00	10,000.00	71%	-	35,000.00	
100-5320-530-5404	Operating Supplies / Resin Exchange	-	-	-	-	0%	-	-	0%	
100-5320-540-5614	Repair and Replace pump motors, as needed. Cartridge filters and miscellaneous equipment.	40,000.00					(20,000.00)		Reduced due to repairs completed last year. Well 41 requires special filter cartridge.	
	Repair & Maintenance / Structures / Facility	40,000.00	-	-	-	40,000.00	0%	(20,000.00)	20,000.00	
100-5320-540-5602	Repare or replace chemcial pumps and assoicated equipment.									
	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	0%	-	-	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>550,000.00</b>	<b>149,673.18</b>	<b>17,873.28</b>	<b>167,546.46</b>	<b>382,453.54</b>	<b>30%</b>	<b>(220,000.00)</b>	<b>330,000.00</b>	
	<b>Total Expenses: Water Treatment - Perchlorate- 5320</b>	<b>550,000.00</b>	<b>149,673.18</b>	<b>17,873.28</b>	<b>167,546.46</b>	<b>382,453.54</b>	<b>30%</b>	<b>(220,000.00)</b>	<b>330,000.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Water Treatment - FBR - 5350</b>										
100-5350-500-5001	Salaries & Wages / Full Time	425,700.00	212,477.12	-	212,477.12	213,222.88	50%		425,700.00	
100-5350-500-5003	Salaries & Wages / Overtime	43,000.00	8,501.28	-	8,501.28	34,498.72	20%	(13,000.00)	30,000.00	
100-5350-500-5004	Salaries & Wages / On Call	20,000.00	10,711.93	-	10,711.93	9,288.07	54%		20,000.00	
100-5350-500-5021	Salaries & Wages / Class A Drivers License	700.00	350.00	-	350.00	350.00	50%		700.00	
100-5350-500-5020	Salaries & Wages / Bilingual Compensation	-	-	-	-	-	0%		-	
	<b>Subtotal: Payroll Expenses</b>	<b>489,400.00</b>	<b>232,040.33</b>	<b>-</b>	<b>232,040.33</b>	<b>257,359.67</b>	<b>47%</b>	<b>(13,000.00)</b>	<b>476,400.00</b>	
100-5350-510-5101	Benefits / FICA	26,900.00	14,630.90	-	14,630.90	12,269.10	54%		26,900.00	
100-5350-510-5102	Benefits / Medicare	6,300.00	3,421.75	-	3,421.75	2,878.25	54%		6,300.00	
100-5350-510-5123	Benefits / Disability Insurance	1,500.00	808.15	-	808.15	691.85	54%		1,500.00	
100-5350-510-5125	Benefits / Life Insurance	1,700.00	914.50	-	914.50	785.50	54%		1,700.00	
100-5350-510-5121	Benefits / Dental	6,300.00	3,318.66	-	3,318.66	2,981.34	53%		6,300.00	
100-5350-510-5120	Benefits / Hosp / Med Insurance	98,200.00	52,267.75	-	52,267.75	45,932.25	53%		98,200.00	
100-5350-510-5122	Benefits / Vision Care Insurance	1,100.00	571.86	-	571.86	528.14	52%		1,100.00	
100-5350-510-5124	Benefits / EAP	100.00	64.26	-	64.26	35.74	64%		100.00	
100-5350-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	3,081.00	-	3,081.00	4,719.00	40%		7,800.00	
100-5350-510-5105	Expenses / PERS-Pension Classic	35,900.00	18,880.30	-	18,880.30	17,019.70	53%		35,900.00	
100-5350-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	5,600.00	2,636.02	-	2,636.02	2,963.98	47%		5,600.00	
100-5350-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	23,100.00	12,158.50	-	12,158.50	10,941.50	53%		23,100.00	
100-5350-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5350-510-5103	Expenses / Workers Comp Ins	21,000.00	11,611.87	-	11,611.87	9,388.13	55%		21,000.00	
	<b>Subtotal: Benefits Expenses</b>	<b>235,500.00</b>	<b>124,365.52</b>	<b>-</b>	<b>124,365.52</b>	<b>111,134.48</b>	<b>53%</b>	<b>-</b>	<b>235,500.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Subtotal: Payroll and Benefits Expenses</b>									
	<b>724,900.00</b>	<b>356,405.85</b>	<b>-</b>	<b>356,405.85</b>	<b>368,494.15</b>	<b>49%</b>	<b>(13,000.00)</b>	<b>711,900.00</b>	
	Treatment and Distribution Cert./Renewal. Training for staff of 4	1,725.00	613.75		613.75				New employee anticipated fees to obtain T3 certification and existing staff treatment/distribution renewals. Staff plan to use funds soon.
100-5350-515-5200	Expenses / Training	1,725.00	613.75	-	613.75	1,111.25	36%	-	1,725.00
	FBR Thermo, TOC Analyzer & Hach consumables and support. Collins Filters. FBR WELL 6 & 11: Air Conditioning service and VFD Maintenance. Annual fire sprinkler testing. FBR Calibration of flow meters and on-line analyzer's. Change out service for FBR air scrubber.	70,225.00	51,286.70	3,110.83	54,397.53				Cost of service increase due to Inflation factors 10%. Cost will be reimbursed by Raytheon. Contractors are now charging surcharge fees.
	FBR Components for online compressors and blowers parts. Kaeser Blowers. Tech support for SCADA for FBR.	25,850.00	620.00	2,312.92	2,932.92				Cost of service increase due to Inflation factors. Cost will be reimbursed by Raytheon.
	Annual water quality monitoring to comply with Geo Logic requirements.	9,900.00			-				Cost of service increase due to Inflation factors. Cost will be reimbursed by Raytheon.
100-5350-525-5340	Professional Services / Other Consultants	105,975.00	51,906.70	5,423.75	57,330.45	48,644.55	54%	-	105,975.00
	FBR treatment plant components - valves, flow meters, actuators, unexpected parts.				-				Consolidated into GL Account Repair & Maintenance for Structures & Facility.
100-5350-525-5315	Professional Services / Misc Studies	-	-	-	-	-	0%	-	-
	Uniforms and boots for 4 employees.	2,000.00	1,479.20		1,479.20				Uniforms and safety boots for 4 employees.
100-5350-536-5475	Operating Supplies / Uniforms	2,000.00	1,479.20	-	1,479.20	520.80	74%	-	2,000.00
	Electricity costs for FBR plant operations.	200,000.00	104,207.64		104,207.64				Paid up to Dec 2022. Raytheon will reimburse all cost associated with the plant . Average Monthly bill is \$16,667.
	Electricity costs for Well 6 & 11 operations.	250,000.00	127,339.13		127,339.13				Paid up to Dec 2022. Power costs for Wells 6 & 11. Monthly bill is \$20,833. on track
100-5350-550-5652	Utility Services / Electric	450,000.00	231,546.77	-	231,546.77	218,453.23	51%	-	450,000.00
	FBR: Valve positioners, VFD A/C, Miscellaneous tools and maintenance. Replacement parts and critical spare parts for Wells 11 and 6.		99.67		99.67				Consolidated into GL Account Repair & Maintenance for Structures & Facility.
100-5350-540-5600	Other Miscellaneous / District Cost	-	99.67	-	99.67	(99.67)	0%	-	-
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. FBR	30,000.00	29,986.71	3,220.00	33,206.71				Cost will be reimbursed by Raytheon.
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Wells 6 & 11	20,000.00	5,109.00	500.00	5,609.00				Cost will be reimbursed by Raytheon.
100-5350-525-5314	Professional Services / Lab Tests	50,000.00	35,095.71	3,720.00	38,815.71	11,184.29	78%	-	50,000.00
	FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.	40,000.00	30,061.40	9,938.60	40,000.00				Chemical cost fluctuates daily and has increased past months. cost reimbursed by Raytheon.
	FBR: Acetic Acid is delivered monthly	435,000.00	110,661.29	324,338.71	435,000.00		(100,000.00)		FBR was at a lower flow due to Perchlorate breakthrough discharging to the cactus basin. Used less chemicals 1st half of the year. Replenished GAC to bring FBR at Full capacity for 2nd half of the fiscal year.
	FBR Polymer cationic deliveries for DAF. 12 drums a year.	24,000.00		24,000.00	24,000.00				
	FBR: Chlorine.	42,000.00	9,847.42	32,152.58	42,000.00				
	FBR: Phosphoric Acid is delivered monthly.	48,000.00	5,446.34	42,553.66	48,000.00				
	Reagents countertop testing	5,000.00	419.40		419.40				
100-5350-530-5401	Operating Supplies / Chemicals	594,000.00	156,435.85	432,983.55	589,419.40	4,580.60	99%	(100,000.00)	494,000.00

West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Cactus Basin No. 2 Maintenance	50,000.00	25,646.00		25,646.00					Required maintenance, including disking and removing vegetation and spraying approved chemical to control weeds. Cost will be reimbursed by Raytheon.
	GAC Media for the FBR reactors and/or scrubbers.	40,000.00	69,978.78		69,978.78					FY2022 Media was for FBR reactors. In FY2023 Media is needed for scrubbers. Cost will be reimbursed by Raytheon.
	Repair and replacement of pumps and motors.	140,000.00	41,593.73	677.49	42,271.22					Repair 4 fluizied pumps. Purchase components, chain of flight, etc. Cost will be reimbursed by Raytheon.
100-5350-540-5614	Repair & Maintenance / Structures / Facility	230,000.00	137,218.51	677.49	137,896.00	92,104.00	60%	-	230,000.00	
	Chlorination equipment for FBR				-					Consolidated into GL Account Repair & Maintenance for Structures & Facility.
100-5350-540-5602	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	0%	-	-	
	Vector control for Cactus Basin No. 2	5,000.00	600.00	1,080.00	1,680.00					Cost will be reimbursed by Raytheon.
	Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.	10,000.00	11,658.00		11,658.00					Cost will be reimbursed by Raytheon.
	Rialto Discharge Fees Sludge	30,000.00	23,119.19		23,119.19					Cost will be reimbursed by Raytheon.
	Cactus Basin No. 2. 1-time mitigation cost.				-					
100-5350-536-5473	Miscellaneous / Permits & Fees	45,000.00	35,377.19	1,080.00	36,457.19	8,542.81	81%	-	45,000.00	
	Travel and meal training expenses	1,000.00			-					Travel and meal training expenses. Will use by end of year for training.
100-5350-515-5202	Miscellaneous / Trans/Meals/Lodging	1,000.00	-	-	-	1,000.00	-	-	1,000.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,479,700.00</b>	<b>649,773.35</b>	<b>443,884.79</b>	<b>1,093,658.14</b>	<b>386,041.86</b>	<b>74%</b>	<b>(100,000.00)</b>	<b>1,379,700.00</b>	
	<b>Total Expenses: Water Treatment - FBR/FXB - 5350</b>	<b>2,204,600.00</b>	<b>1,006,179.20</b>	<b>443,884.79</b>	<b>1,450,063.99</b>	<b>754,536.01</b>	<b>66%</b>	<b>(113,000.00)</b>	<b>2,091,600.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Water Treatment - Roemer/Arsenic - 5390</b>										
100-5390-500-5001	Salaries & Wages / Full Time	310,000.00	157,399.74	-	157,399.74	152,600.26	51%		310,000.00	
100-5390-500-5003	Salaries & Wages / Overtime	50,000.00	24,256.91	-	24,256.91	25,743.09	49%		50,000.00	
100-5390-500-5004	Salaries & Wages / On Call	23,000.00	12,961.44	-	12,961.44	10,038.56	56%		23,000.00	
100-5390-500-5021	Salaries & Wages / Class A Drivers License	700.00	252.00	-	252.00	448.00	36%		700.00	
100-5390-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	677.00	-	677.00	623.00	52%		1,300.00	
	<b>Subtotal: Payroll Expenses</b>	<b>385,000.00</b>	<b>195,547.09</b>	<b>-</b>	<b>195,547.09</b>	<b>189,452.91</b>	<b>51%</b>	<b>-</b>	<b>385,000.00</b>	
100-5390-510-5101	Benefits / FICA	19,700.00	12,361.48	-	12,361.48	7,338.52	63%		19,700.00	
100-5390-510-5102	Benefits / Medicare	4,600.00	2,890.96	-	2,890.96	1,709.04	63%		4,600.00	
100-5390-510-5123	Benefits / Disability Insurance	1,100.00	555.35	-	555.35	544.65	50%		1,100.00	
100-5390-510-5125	Benefits / Life Insurance	1,200.00	607.65	-	607.65	592.35	51%		1,200.00	
100-5390-510-5121	Benefits / Dental	4,600.00	2,986.85	-	2,986.85	1,613.15	65%		4,600.00	
100-5390-510-5120	Benefits / Hosp / Med Insurance	81,200.00	47,253.68	-	47,253.68	33,946.32	58%		81,200.00	
100-5390-510-5122	Benefits / Vision Care Insurance	800.00	464.51	-	464.51	335.49	58%		800.00	
100-5390-510-5124	Benefits / EAP	100.00	52.20	-	52.20	47.80	52%		100.00	
100-5390-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	2,995.95	-	2,995.95	2,904.05	51%		5,900.00	
100-5390-510-5105	Expenses / PERS-Pension Classic	31,900.00	16,563.66	-	16,563.66	15,336.34	52%		31,900.00	
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	20,500.00	10,666.61	-	10,666.61	9,833.39	52%		20,500.00	
100-5390-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5390-510-5103	Expenses / Workers Comp Ins	15,100.00	9,456.66	-	9,456.66	5,643.34	63%		15,100.00	
	<b>Subtotal: Benefits Expenses</b>	<b>186,700.00</b>	<b>106,855.56</b>	<b>-</b>	<b>106,855.56</b>	<b>79,844.44</b>	<b>57%</b>	<b>-</b>	<b>186,700.00</b>	



### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Subtotal: Payroll and Benefits Expenses</b>									
	<b>571,700.00</b>	<b>302,402.65</b>	-	<b>302,402.65</b>	<b>269,297.35</b>	<b>53%</b>	-	<b>571,700.00</b>	
	Treatment and Distribution Cert./Renewal. Training for staff of 4	2,350.00	233.75	-	233.75		(1,000.00)		Anticipated fees to obtain T/D certification and existing staff treatment/distribution renewals. Conference registration. Cert. renewal, new higher-level certs., and classes for contact hours.
100-5390-515-5200	Expenses / Training	2,350.00	233.75	-	233.75	2,116.25	10%	(1,000.00)	1,350.00
	Trident filter SCADA configation, equipment installation, etc.	25,000.00	23,437.56	4,412.79	27,850.35				Trident filter maintenance and repairs.
	PM contract for Total Organic Carbon and HACH analyzers.	31,500.00	8,255.55	27,988.25	36,243.80				Parts and services for Total Organic Carbon and HACH analyzers
	PM for Q air for compressors and blowers.	15,000.00			-		10,000.00		Add \$10K, UV services and parts for unexpected repairs.
100-5390-525-5340	Professional Services / Other Consultants	71,500.00	31,693.11	32,401.04	64,094.15	7,405.85	90%	10,000.00	81,500.00
	Filter survey for 2 Trident filters.	13,000.00			-				Trident Filter survey will be done by end of fiscal year. Did not complete one in FY2022
100-5390-525-5315	Professional Services / Misc Studies	13,000.00	-	-	-	13,000.00	0%	-	13,000.00
	Uniforms and safety boots for 4 employees	2,000.00	1,322.26		1,322.26				
100-5390-536-5475	Operating Supplies / Uniforms	2,000.00	1,322.26	-	1,322.26	677.74	66%	-	2,000.00
	ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.	550,000.00	367,389.60		367,389.60		100,000.00		Paid through 12/31/22. Electricity costs increased by 20-30%. Roemer water production reduced due to State Project Water restrictions.
100-5390-550-5652	Utility Services / Electric	550,000.00	367,389.60	-	367,389.60	182,610.40	67%	100,000.00	650,000.00
	Trash services.	3,200.00	1,577.16		1,577.16				Trash services.
100-5390-550-5654	Utility Services / Trash	3,200.00	1,577.16	-	1,577.16	1,622.84	49%	-	3,200.00
	ROEMER TREATMENT PLANT: Natural gas service by Southern California Gas Company	700.00	334.19		334.19				Natural gas service by Southern California Gas Company
100-5390-550-5653	Utility Services / Gas	700.00	334.19	-	334.19	365.81	48%	-	700.00
	Janitorial Services at Roemer Plant	9,000.00	5,705.58	2,100.00	7,805.58				Daily upkeep and housekeeping.
100-5390-525-5313	Professional Services / Janitorial	9,000.00	5,705.58	2,110.00	7,815.58	1,184.42	87%	-	9,000.00
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T	2,760.00	886.58		886.58				Decrease due to enrollment discount program. Avg \$230 per month.
100-5390-550-5650	Communication Services / Telephone	2,760.00	886.58	-	886.58	1,873.42	32%	-	2,760.00
	Hydroelectric Plant Operations and Maintenance Cost.	10,000.00	3,837.18		3,837.18				Hydroelectric Plant Maintenance Cost.
	Misc District Cost repair and replacement	30,000.00	663.28	1,370.00	2,033.28		(10,000.00)		Repair or replace VFDs and/or motors as needed.
100-5390-540-5600	Other Miscellaneous / District Cost	40,000.00	4,500.46	1,370.00	5,870.46	34,129.54	15%	(10,000.00)	30,000.00

West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	35,000.00	12,647.50	-	12,647.50					Lab Tests. More tests coming 2nd half of the year. Will use funds
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	5,000.00	547.09		547.09					Additional sampling will be required when blending plan is approved by SWRCB.
100-5390-525-5314	Professional Services / Lab Tests	40,000.00	13,194.59	-	13,194.59	26,805.41	33%	-	40,000.00	
	ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds	150,000.00	40,120.29		40,120.29			(50,000.00)		New required compliance orders to remove sludge disposal at Roemer plant
	ARSENIC: \$3,500 per removal	52,000.00	8,613.90		8,613.90					ARSENIC: \$3,500 per removal will be required when blending plan is approved by SWRCB and Arsenic plant will be online.
100-5390-525-5317	Professional Services / Sludge Disposal	202,000.00	48,734.19	-	48,734.19	153,265.81	24%	(50,000.00)	152,000.00	
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - Chlorine \$3,600/load for 36 loads.	90,000.00	68,170.54	21,829.46	90,000.00					Chemical cost fluctuates daily and has increased past months.
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant. \$18,500/month for 6 months.	140,000.00	29,720.60	110,279.40	140,000.00					Chemical cost fluctuates daily and has increased past months.
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - Earth Tec \$5,000/tote for 6 totes.				-					District no longer uses this chemical
	Reagents countertop testing	5,000.00	2,539.67	250.00	2,789.67					
100-5390-530-5401	Operating Supplies / Chemicals	235,000.00	100,430.81	132,358.86	232,789.67	2,210.33	99%	-	235,000.00	
100-5390-530-5400	Operating Supplies / Carbon Exchange	-	-	-	-	-	0%	-	-	
	Rehab effluent pump, chemical pump, blowers, etc. Consumable items.	100,000.00	34,161.00	14,183.49	48,344.49					Rehab effluent pump, chemical pump, blowers, exhaust fans, transducers, flow meters, flow switches, tools, gaskets, hardware parts, pipe, packing, hoses, conducts, tubes, etc.
	Repair and replacement of OPR Water facility	100,000.00	36,379.02	17,493.24	53,872.26					Repair and replace valves, actuators, compressor system pipe, air line, trident filter componenets, etc.
100-5390-540-5614	Repair & Maintenance / Structures / Facility	200,000.00	70,540.02	31,676.73	102,216.75	97,783.25	51%	-	200,000.00	
	Repair or replace chlorine pumps and parts.		-		-					
100-5390-540-5602	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	0%	-	-	
	Travel and meal training expenses	1,000.00			-					Travel and meal training expenses. Will use by end of year for training.
100-5390-515-5202	Miscellaneous / Trans/Meals/Lodging	1,000.00	-	-	-	1,000.00	0%	-	1,000.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,372,510.00</b>	<b>646,542.30</b>	<b>199,916.63</b>	<b>846,458.93</b>	<b>526,051.07</b>	<b>62%</b>	<b>49,000.00</b>	<b>1,421,510.00</b>	
	<b>Total Expenses: Water Treatment - Roemer/Arsenic - 5390</b>	<b>1,944,210.00</b>	<b>948,944.95</b>	<b>199,916.63</b>	<b>1,148,861.58</b>	<b>795,348.42</b>	<b>59%</b>	<b>49,000.00</b>	<b>1,993,210.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Maintenance - Transmission and Distribution - 5410</b>										
100-5410-500-5001	Salaries & Wages / Full Time	823,000.00	394,808.51	-	394,808.51	428,191.49	48%		823,000.00	Trending low due to vacancy
100-5410-500-5003	Salaries & Wages / Overtime	60,000.00	39,252.25	-	39,252.25	20,747.75	65%		60,000.00	
100-5410-500-5004	Salaries & Wages / On Call	20,000.00	5,345.35	-	5,345.35	14,654.65	27%		20,000.00	
100-5410-500-5021	Salaries & Wages / Class A Drivers License	3,300.00	1,354.00	-	1,354.00	1,946.00	41%		3,300.00	
100-5410-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,014.50	-	1,014.50	285.50	78%		1,300.00	
<b>Subtotal: Payroll Expenses</b>		<b>907,600.00</b>	<b>441,774.61</b>	<b>-</b>	<b>441,774.61</b>	<b>465,825.39</b>	<b>49%</b>	<b>-</b>	<b>907,600.00</b>	
100-5410-510-5101	Benefits / FICA	52,800.00	27,967.27	-	27,967.27	24,832.73	53%		52,800.00	
100-5410-510-5102	Benefits / Medicare	12,300.00	6,540.78	-	6,540.78	5,759.22	53%		12,300.00	
100-5410-510-5123	Benefits / Disability Insurance	3,900.00	1,366.23	-	1,366.23	2,533.77	35%		3,900.00	
100-5410-510-5125	Benefits / Life Insurance	5,200.00	2,184.99	-	2,184.99	3,015.01	42%		5,200.00	
100-5410-510-5121	Benefits / Dental	17,400.00	6,010.52	-	6,010.52	11,389.48	35%		17,400.00	
100-5410-510-5120	Benefits / Hosp / Med Insurance	221,500.00	82,519.79	-	82,519.79	138,980.21	37%		221,500.00	
100-5410-510-5122	Benefits / Vision Care Insurance	3,100.00	1,482.60	-	1,482.60	1,617.40	48%		3,100.00	
100-5410-510-5124	Benefits / EAP	400.00	166.60	-	166.60	233.40	42%		400.00	
100-5410-510-5100	Benefits / Deferred Comp-ER Match	23,400.00	7,447.00	-	7,447.00	15,953.00	32%		23,400.00	
100-5410-510-5105	Expenses / PERS-Pension Classic	32,400.00	16,866.55	-	16,866.55	15,533.45	52%		32,400.00	
100-5410-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	38,300.00	17,188.43	-	17,188.43	21,111.57	45%		38,300.00	
100-5410-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	20,900.00	10,861.64	-	10,861.64	10,038.36	52%		20,900.00	
100-5410-510-5103	Expenses / Workers Comp Ins	36,800.00	20,159.15	-	20,159.15	16,640.85	55%		36,800.00	
100-5410-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
<b>Subtotal: Benefits Expenses</b>		<b>468,400.00</b>	<b>200,761.55</b>	<b>-</b>	<b>200,761.55</b>	<b>267,638.45</b>	<b>43%</b>	<b>-</b>	<b>468,400.00</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>		<b>1,376,000.00</b>	<b>642,536.16</b>	<b>-</b>	<b>642,536.16</b>	<b>733,463.84</b>	<b>47%</b>	<b>-</b>	<b>1,376,000.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Required treatment/distribution certification and renewal. Certification for Class A preparing for new regulations. AWWA courses required by State Board.	8,100.00	904.99	6,540.75	7,445.74	654.26		1,000.00	9,100.00	Required treatment/distribution certification and renewal. Class A training for staff member. AWWA courses required by State Board. Staff plans to classes online or locally to obtain contact hours.
100-5410-515-5200	Expenses / Training	8,100.00	904.99	6,540.75	7,445.74	654.26	92%	1,000.00	9,100.00	
	Uniforms. This is the calculation for 12 staff members. There are new employees.	9,200.00	4,048.84		4,048.84	5,151.16			9,200.00	Trending low due to vacancies during the year.
100-5410-536-5475	Operating Supplies / Uniforms	9,200.00	4,048.84	-	4,048.84	5,151.16	44%	-	9,200.00	
	Travel and meal training expenses	1,000.00			-	1,000.00		(1,000.00)	-	Training costs such as meals, mileage, etc. Due to workload, would like to push back until next FY to attend conferences.
100-5410-515-5202	Miscellaneous / Trans/Meals/Lodging	1,000.00	-	-	-	1,000.00	0%	(1,000.00)	-	
	All materials in the inventory stock room. Water pipe, valves, clamps, flex couplings, meter boxes, etc.	440,000.00	206,902.16	646.50	207,548.66	232,451.34			440,000.00	All materials in the inventory stock room. Usage depends on service leaks, new connections from new development, and repair materials. Projected cost increase of 10%.
100-5410-540-5605	Repair & Maintenance / Domestic Mains	440,000.00	206,902.16	646.50	207,548.66	232,451.34	47%	-	440,000.00	
	Repair or replace damaged or hit hydrants.	66,000.00	63,824.02		63,824.02	2,175.98		20,000.00	86,000.00	Repair or replace damaged or hit hydrants. Projected cost increase of 10%. Anticipates 1 hit hydrant a month; costs about \$4K/each; need additional funds to purchase 5 new hydrants.
100-5410-540-5606	Repair & Maintenance / Fire Hydrants	66,000.00	63,824.02	-	63,824.02	2,175.98	97%	20,000.00	86,000.00	
	Shop Supplies- include now Sand, Type 2 Base and Temp. Asphalt.	31,250.00	7,044.02	-	7,044.02	24,205.98		(11,000.00)	20,250.00	Cost of materials increase pojection of 10% plus surcharge fees. Deduct \$11K; will have sufficient funds to complete the FY.
100-5410-530-5408	Operating Supplies / Shop Supplies	31,250.00	7,044.02	-	7,044.02	24,205.98	23%	(11,000.00)	20,250.00	
	Annual Repair/Replace - District Facilities. Building and grounds repairs,	28,200.00	15,209.06	9,200.91	24,409.97	3,790.03			28,200.00	Annual Repair/Replace - District Facilities. Building and grounds repairs, i.e., fencing, plumbing, roofing, graffiti abatement, etc.
100-5410-540-5616	Repair & Maintenance / Facilities Repairs	28,200.00	15,209.06	9,200.91	24,409.97	3,790.03	87%	-	28,200.00	
	Soil compaction testing and street pavement repairs after maintenance activities per agency's jurisdiction requirements.	450,000.00	195,835.82	312,322.18	508,158.00	(58,158.00)		130,000.00	580,000.00	More service leaks have been experienced. The trench work and excavation standards have gotten more stringent. Concrete sidewalk repairs. The budgeted amount covers routine steet patching, paving work. There have been a number of unexpected main breaks. Need additional funds to complete the FY.
100-5410-540-5612	Repair & Maintenance / Street Patching	450,000.00	195,835.82	312,322.18	508,158.00	(58,158.00)	113%	130,000.00	580,000.00	
	Tools and equipment to repair service line leaks, welding equipment, and miscellaneous tools.	12,000.00	3,579.77		3,579.77	8,420.23			12,000.00	Replace aging equipment to address more service line leaks. Funds will be used this FY to purchase new leak detection equipment and pumps.
100-5410-540-5615	Repair & Maintenance / Tools	12,000.00	3,579.77	-	3,579.77	8,420.23	30%	-	12,000.00	
					-	-			-	
100-5410-525-5319	Outside Labor / Contractors	-	-	-	-	-	0%	-	-	
	Personal Protective Equipment (PPE) and safety equipment for all District staff. Equipment Rental: shoring equipment, ventilator, etc.	15,000.00	4,353.82		4,353.82	10,646.18			15,000.00	Personal Protective Equipment (PPE) and safety equipment for all District staff, i.e., hard hats, gloves, goggles, vests, delineators, etc. Funds will be used this FY to purchase new safety cones, delineators, signs, etc.
100-5410-528-5381	Rentals / Equipment	15,000.00	4,353.82	-	4,353.82	10,646.18	29%	-	15,000.00	
	Repairs on waterlines, service laterals, irrigation lines and misc maintenance repairs.	93,500.00	63,191.67	11,500.35	74,692.02	18,807.98		11,000.00	104,500.00	Cost of goods and service are increasing and estimated a current 10% increase. Additional funds for Underground Service Alert, and landscape maintenance.
	Fees for DigAlert underground-utility locating.	15,000.00			-	15,000.00			15,000.00	This item moved from Water Quality to T&D Distribution - Maintenance
100-5410-540-5613	Repair & Maintenance / Structures & Improvements	108,500.00	63,191.67	11,500.35	74,692.02	33,807.98	69%	11,000.00	119,500.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,169,250.00</b>	<b>564,894.17</b>	<b>340,210.69</b>	<b>905,104.86</b>	<b>264,145.14</b>	<b>77%</b>	<b>150,000.00</b>	<b>1,319,250.00</b>	
	<b>Total Expenses: Maintenance - Transmission and Distribution - 5410</b>	<b>2,545,250.00</b>	<b>1,207,430.33</b>	<b>340,210.69</b>	<b>1,547,641.02</b>	<b>997,608.98</b>	<b>61%</b>	<b>150,000.00</b>	<b>2,695,250.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>Customer Service - 5510</b>										
100-5510-500-5001	Salaries & Wages / Full Time	563,300.00	260,533.28	-	260,533.28	302,766.72	46%		563,300.00	Trending low due to vacancy
100-5510-500-5003	Salaries & Wages / Overtime	10,000.00	6,262.54	-	6,262.54	3,737.46	63%		10,000.00	
100-5510-500-5004	Salaries & Wages / On Call	-	-	-	-	-	0%		-	
100-5510-500-5020	Salaries & Wages / Bilingual Compensation	2,000.00	1,015.50	-	1,015.50	984.50	51%		2,000.00	
	<b>Subtotal: Payroll Expenses</b>	<b>575,300.00</b>	<b>267,811.32</b>	<b>-</b>	<b>267,811.32</b>	<b>307,488.68</b>	<b>47%</b>	<b>-</b>	<b>575,300.00</b>	
100-5510-510-5101	Benefits / FICA	36,100.00	16,828.11	-	16,828.11	19,271.89	47%		36,100.00	
100-5510-510-5102	Benefits / Medicare	8,500.00	3,935.57	-	3,935.57	4,564.43	46%		8,500.00	
100-5510-510-5123	Benefits / Disability Insurance	2,500.00	959.28	-	959.28	1,540.72	38%		2,500.00	
100-5510-510-5125	Benefits / Life Insurance	3,700.00	1,728.61	-	1,728.61	1,971.39	47%		3,700.00	
100-5510-510-5121	Benefits / Dental	12,400.00	5,712.89	-	5,712.89	6,687.11	46%		12,400.00	
100-5510-510-5120	Benefits / Hosp / Med Insurance	200,900.00	95,394.33	-	95,394.33	105,505.67	47%		200,900.00	
100-5510-510-5122	Benefits / Vision Care Insurance	2,400.00	1,182.61	-	1,182.61	1,217.39	49%		2,400.00	
100-5510-510-5124	Benefits / EAP	300.00	132.89	-	132.89	167.11	44%		300.00	
100-5510-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	2,031.00	-	2,031.00	15,569.00	12%		17,600.00	
100-5510-510-5105	Expenses / PERS-Pension Classic	13,000.00	6,633.13	-	6,633.13	6,366.87	51%		13,000.00	
100-5510-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	32,400.00	14,439.26	-	14,439.26	17,960.74	45%		32,400.00	
100-5510-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	8,400.00	4,271.60	-	4,271.60	4,128.40	51%		8,400.00	
100-5510-510-5103	Expenses / Workers Comp Ins	3,200.00	3,810.59	-	3,810.59	(610.59)	119%		3,200.00	
100-5510-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
	<b>Subtotal: Benefits Expenses</b>	<b>341,400.00</b>	<b>157,059.87</b>	<b>-</b>	<b>157,059.87</b>	<b>184,340.13</b>	<b>46%</b>	<b>-</b>	<b>341,400.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>916,700.00</b>	<b>424,871.19</b>	<b>-</b>	<b>424,871.19</b>	<b>491,828.81</b>	<b>46%</b>	<b>-</b>	<b>916,700.00</b>	

West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Customer service (misc) training including water Distribution Operator Water Treatment, QWEL, and Water Use Efficiency Practitioner Certificates. New Tyler Incode system training	3,000.00	100.00	2,595.00	2,695.00	305.00			3,000.00	Customer service (misc) training including water Distribution Operator Water Treatment, QWEL, and Water Use Efficiency Practitioner Certificates. Staff plans to participate in recommended conferences and training. Projecting so send staff to Tyler conference in May 2023.
100-5510-515-5200	Expenses / Training	3,000.00	100.00	2,595.00	2,695.00	305.00	90%	-	3,000.00	
	Garda Services: Daily deposit pickup	7,500.00	2,298.57		2,298.57	5,201.43		(900.00)	6,600.00	Customer lobby is now open increasing amount of cash payments. In order to keep Garda fees low, Garda pick up was kept at once a week.
100-5510-525-5309	Professional Services / Armored Transport	7,500.00	2,298.57	-	2,298.57	5,201.43	31%	(900.00)	6,600.00	
	District Uniforms	1,000.00	1,340.06		1,340.06	(340.06)		400.00	1,400.00	District Uniforms for 9 staff members
100-5510-536-5475	Operating Supplies / Uniforms	1,000.00	1,340.06	-	1,340.06	(340.06)	134%	400.00	1,400.00	
	Miscellaneous items	1,400.00	1,826.81		1,826.81	(426.81)		500.00	1,900.00	Ex) Receipts for satellite locations, new lobby items, etc
100-5510-530-5403	Operating Supplies / Miscellaneous	1,400.00	1,826.81	-	1,826.81	(426.81)	130%	500.00	1,900.00	
	Mail Machine Lease	2,600.00	2,105.35		2,105.35	494.65			2,600.00	Mail Machine Lease \$204 per month. Paid through May 2023
100-5510-536-5412	Equipment	2,600.00	2,105.35	-	2,105.35	494.65	81%	-	2,600.00	
	Payment Locations - Pak N' Mail	2,700.00	1,215.00		1,215.00	1,485.00			2,700.00	Activity Paid through 12/31/22. Average 220 payments per month at \$1/Ea
	Payment Locations - J Check Cashing	3,200.00	1,423.00		1,423.00	1,777.00			3,200.00	Activity Paid through 12/31/22. Average 225 payments per month at \$1/Ea
	Payment Locations - Pay Near Me fees (7eleven)	20,000.00	5,806.94		5,806.94	14,193.06		(10,000.00)	10,000.00	Activity Paid through 1/24/23. Average 800 payments per month at \$1.99/Ea. Walmart, ApplePay, GooglePay will be another form of payment accepted and credit card will be accepted.
	Tyler Insite Online Payment convinenance fee	135,000.00	67,111.75		67,111.75	67,888.25			135,000.00	Activity Paid through 12/31/22. Online .85 per transaction and IVR 1.25 per transaction
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees	160,900.00	75,556.69	-	75,556.69	85,343.31	47%	(10,000.00)	150,900.00	
	Bank Merchant Charges	230,000.00	148,027.15		148,027.15	81,972.85		58,000.00	288,000.00	Credit Card fees have increased as more cstomers paying online via credit cards due to having lobby closed to the public. Activity Paid through 12/31/22. Averaging \$24K per month. Projected \$19K/mth. Increase of 1000 -1500 more payments /mth
100-5510-536-5320	Miscellaneous / Bank Card Expense	230,000.00	148,027.15	-	148,027.15	81,972.85	64%	58,000.00	288,000.00	
	Customer Service Training reimbursements	500.00	292.15		292.15	207.85			500.00	Field Training, Customer Service Training meals, mileage, etc
100-5510-515-5202	Miscellaneous / Trans/Meals/Lodging	500.00	292.15	-	292.15	207.85	58%	-	500.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>406,900.00</b>	<b>231,546.78</b>	<b>2,595.00</b>	<b>234,141.78</b>	<b>172,758.22</b>	<b>58%</b>	<b>48,000.00</b>	<b>454,900.00</b>	
	<b>Total Expenses: Customer Service - 5510</b>	<b>1,323,600.00</b>	<b>656,417.97</b>	<b>2,595.00</b>	<b>659,012.97</b>	<b>664,587.03</b>	<b>50%</b>	<b>48,000.00</b>	<b>1,371,600.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>Meter Reading - 5520</b>										
100-5520-500-5001	Salaries & Wages / Full Time	525,800.00	237,523.89	-	237,523.89	288,276.11	45%		525,800.00	Trending low due to vacancy
100-5520-500-5003	Salaries & Wages / Overtime	15,000.00	7,788.37	-	7,788.37	7,211.63	52%		15,000.00	
100-5520-500-5004	Salaries & Wages / On Call	7,500.00	3,105.38	-	3,105.38	4,394.62	41%		7,500.00	
100-5520-500-5020	Salaries & Wages / Bilingual Compensation	-	338.50	-	338.50	(338.50)	0%		-	
100-5520-500-5021	Labor / Class A Drivers License	-	-	-	-	-	0%		-	
	<b>Subtotal: Payroll Expenses</b>	<b>548,300.00</b>	<b>248,756.14</b>	<b>-</b>	<b>248,756.14</b>	<b>299,543.86</b>	<b>45%</b>	<b>-</b>	<b>548,300.00</b>	
100-5520-510-5101	Benefits / FICA	33,400.00	15,754.01	-	15,754.01	17,645.99	47%		33,400.00	
100-5520-510-5102	Benefits / Medicare	7,800.00	3,684.48	-	3,684.48	4,115.52	47%		7,800.00	
100-5520-510-5123	Benefits / Disability Insurance	2,300.00	851.90	-	851.90	1,448.10	37%		2,300.00	
100-5520-510-5125	Benefits / Life Insurance	2,900.00	1,314.79	-	1,314.79	1,585.21	45%		2,900.00	
100-5520-510-5121	Benefits / Dental	8,800.00	4,221.49	-	4,221.49	4,578.51	48%		8,800.00	
100-5520-510-5120	Benefits / Hosp / Med Insurance	147,700.00	59,630.48	-	59,630.48	88,069.52	40%		147,700.00	
100-5520-510-5122	Benefits / Vision Care Insurance	1,900.00	889.56	-	889.56	1,010.44	47%		1,900.00	
100-5520-510-5124	Benefits / EAP	200.00	99.96	-	99.96	100.04	50%		200.00	
100-5520-510-5100	Benefits / Deferred Comp-ER Match	13,700.00	3,046.50	-	3,046.50	10,653.50	22%		13,700.00	
100-5520-510-5105	Expenses / PERS-Pension Classic	14,300.00	7,350.52	-	7,350.52	6,949.48	51%		14,300.00	
100-5520-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	28,200.00	11,998.86	-	11,998.86	16,201.14	43%		28,200.00	
100-5520-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	9,200.00	4,733.60	-	4,733.60	4,466.40	51%		9,200.00	
100-5520-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5520-510-5103	Expenses / Workers Comp Ins	11,600.00	4,187.94	-	4,187.94	7,412.06	36%		11,600.00	
	<b>Subtotal: Benefits Expenses</b>	<b>282,000.00</b>	<b>117,764.09</b>	<b>-</b>	<b>117,764.09</b>	<b>164,235.91</b>	<b>42%</b>	<b>-</b>	<b>282,000.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>830,300.00</b>	<b>366,520.23</b>	<b>-</b>	<b>366,520.23</b>	<b>463,779.77</b>	<b>44%</b>	<b>-</b>	<b>830,300.00</b>	
	Water Treatment and Distribution Cert./Renewals. Conference registrations.	1,800.00	601.00		601.00	1,199.00			1,800.00	Tuition, registration and supplies for classes required by the State of California. Distribution, Treatment, Backflow, Cross- Connection, Water Supply Engineering etc. Staff anticipates to take water classes to obtain contact hours.
100-5520-515-5200	Expenses / Training	1,800.00	601.00	-	601.00	1,199.00	33%	-	1,800.00	
	Uniforms and safety boots	4,400.00	1,824.84		1,824.84	2,575.16			4,400.00	Uniforms and safety boots for 8 employees. Trending low due to vacancies throughout the year.
100-5520-536-5475	Operating Supplies / Uniforms	4,400.00	1,824.84	-	1,824.84	2,575.16	41%	-	4,400.00	
	Door tags, Tools and supplies:	6,000.00	1,688.74		1,688.74	4,311.26			6,000.00	Door tags for customer notifications.Miscellaneous tools and equipment.
100-5520-530-5407	Operating Supplies / Shop Supplies	6,000.00	1,688.74	-	1,688.74	4,311.26	28%	-	6,000.00	
	Annual large meter testing program of 3,4,6 and 8 inch meters. Repair or replacement of meters and meter components that fail prior to their scheduled replacement or are inaccurate.	290,000.00	143,255.87	17,056.10	160,311.97	129,688.03			290,000.00	Maintaining the accuracy of meters is crucial to ensuring water consumption is billed properly. Includes estimated cost increases for all meter replacement parts.
100-5520-540-5608	Repair & Maintenance / Meters & AMR's	290,000.00	143,255.87	17,056.10	160,311.97	129,688.03	55%	-	290,000.00	
	Conference and travel expenses.	2,000.00	601.87		601.87	1,398.13			2,000.00	Tri-State Conference. Registration, food and lodging for Meter Dept. In FY2022 conference opportunities were limited due to COVID-19. Staff plans to participate in recommended conferences and training.
100-5520-515-5202	Miscellaneous / Trans/Meals/Lodging	2,000.00	601.87	-	601.87	1,398.13	30%	-	2,000.00	
	AMR/AMI Equipment and parts	20,000.00	4,700.57		4,700.57	15,299.43			20,000.00	Meter reading AMR/AMI equipment and contingency.
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgram	20,000.00	4,700.57	-	4,700.57	15,299.43	24%	-	20,000.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>324,200.00</b>	<b>152,672.89</b>	<b>17,056.10</b>	<b>169,728.99</b>	<b>154,471.01</b>	<b>52%</b>	<b>-</b>	<b>324,200.00</b>	
	<b>Total Expenses: Meter Reading - 5520</b>	<b>1,154,500.00</b>	<b>519,193.12</b>	<b>17,056.10</b>	<b>536,249.22</b>	<b>618,250.78</b>	<b>46%</b>	<b>-</b>	<b>1,154,500.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>Billing - 5530</b>										
100-5530-500-5001	Salaries & Wages / Full Time	227,500.00	116,465.49	-	116,465.49	111,034.51	51%		227,500.00	
100-5530-500-5003	Salaries & Wages / Overtime	3,000.00	185.31	-	185.31	2,814.69	6%		3,000.00	
100-5530-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	677.00	-	677.00	623.00	52%		1,300.00	
	<b>Subtotal: Payroll Expenses</b>	<b>231,800.00</b>	<b>117,327.80</b>	<b>-</b>	<b>117,327.80</b>	<b>114,472.20</b>	<b>51%</b>	<b>-</b>	<b>231,800.00</b>	
100-5530-510-5101	Benefits / FICA	14,600.00	7,444.16	-	7,444.16	7,155.84	51%		14,600.00	
100-5530-510-5102	Benefits / Medicare	3,400.00	1,740.94	-	1,740.94	1,659.06	51%		3,400.00	
100-5530-510-5123	Benefits / Disability Insurance	800.00	428.83	-	428.83	371.17	54%		800.00	
100-5530-510-5125	Benefits / Life Insurance	1,200.00	624.19	-	624.19	575.81	52%		1,200.00	
100-5530-510-5121	Benefits / Dental	3,900.00	2,150.22	-	2,150.22	1,749.78	55%		3,900.00	
100-5530-510-5120	Benefits / Hosp / Med Insurance	57,900.00	31,950.13	-	31,950.13	25,949.87	55%		57,900.00	
100-5530-510-5122	Benefits / Vision Care Insurance	800.00	442.64	-	442.64	357.36	55%		800.00	
100-5530-510-5124	Benefits / EAP	100.00	49.74	-	49.74	50.26	50%		100.00	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	2,285.58	-	2,285.58	3,614.42	39%		5,900.00	
100-5530-510-5105	Expenses / PERS-Pension Classic	18,100.00	9,420.38	-	9,420.38	8,679.62	52%		18,100.00	
100-5530-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	4,100.00	2,155.01	-	2,155.01	194499%	53%		410000%	
100-5530-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	11,700.00	6,066.47	-	6,066.47	5,633.53	52%		11,700.00	
100-5530-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5530-510-5103	Expenses / Workers Comp Ins	1,300.00	1,942.09	-	1,942.09	(642.09)	149%		1,300.00	
	<b>Subtotal: Benefits Expenses</b>	<b>123,800.00</b>	<b>66,700.38</b>	<b>-</b>	<b>66,700.38</b>	<b>57,099.62</b>	<b>54%</b>	<b>-</b>	<b>123,800.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>355,600.00</b>	<b>184,028.18</b>	<b>-</b>	<b>184,028.18</b>	<b>171,571.82</b>	<b>52%</b>	<b>-</b>	<b>355,600.00</b>	
	Billing Dept training	4,000.00	-	2,495.00	2,495.00	1,505.00			4,000.00	Tyler system & Collection training is encumbered. AWWA Classes continued education credits for D2 certification. Conference registrations.
100-5530-515-5200	Expenses / Training	4,000.00	-	2,495.00	2,495.00	1,505.00	62%	-	4,000.00	
	Collection agency fees	500.00	-	-	-	500.00		(500.00)	-	Collection agency fees (kept by agency when debt is collected) Active once delinquency process is reinstated
100-5530-525-5340	Professional Services / Other Consultants	500.00	-	-	-	500.00	0%	(500.00)	-	
	District Shirts	600.00	-	585.00	585.00	15.00			600.00	District Shirts 3 Staff members
100-5530-536-5475	Operating Supplies / Uniforms	600.00	-	585.00	585.00	15.00	98%	-	600.00	
	County Recorder fee for lien releases	1,000.00	200.00	-	200.00	800.00			1,000.00	Projected more lien releases fees once delinquency process is reinstated
100-5530-530-5403	Operating Supplies / Miscellaneous	1,000.00	200.00	-	200.00	800.00	20%	-	1,000.00	
	InfoSend - printing for bills mailed, past due notices	42,000.00	23,383.71	18,616.29	42,000.00	-		6,000.00	48,000.00	Paid through 12/31/22. Averaging \$3900/mth. Projected \$3500/mth. Printing cost increases of 7.9%
100-5530-525-5304	Outside Labor / Contractors/Printing	42,000.00	23,383.71	18,616.29	42,000.00	-	100%	6,000.00	48,000.00	
	InfoSend - postage for bills and notices mailed to customers	132,000.00	70,380.83	61,619.17	132,000.00	-		8,000.00	140,000.00	Paid through 12/31/22. Averaging \$11,700/mth Projected \$11K/mth Postage cost increases of 10%.
100-5530-536-5471	Communication Services / Postage & Shipping	132,000.00	70,380.83	61,619.17	132,000.00	-	100%	8,000.00	140,000.00	
	Mileage to meetings, and training classes, Meal Reimbursement	2,000.00	-	1,450.00	1,450.00	550.00			2,000.00	Mileage to meetings, and conference travel and lodging expenses, Meal Reimbursement.
100-5530-515-5202	Miscellaneous / Trans/Meals/Lodging	2,000.00	-	1,450.00	1,450.00	550.00	73%	-	2,000.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>182,100.00</b>	<b>93,964.54</b>	<b>84,765.46</b>	<b>178,730.00</b>	<b>3,370.00</b>	<b>98%</b>	<b>13,500.00</b>	<b>195,600.00</b>	
	<b>Total Expenses: Billing - 5530</b>	<b>537,700.00</b>	<b>277,992.72</b>	<b>84,765.46</b>	<b>362,758.18</b>	<b>174,941.82</b>	<b>67%</b>	<b>13,500.00</b>	<b>551,200.00</b>	



### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>Administration - 5610</b>										
100-5610-500-5001	Salaries & Wages / Full Time	935,600.00	267,340.93	-	267,340.93	668,259.07	29%	(65,000.00)	870,600.00	Trending low due to GM, Executive Assistant, CFO, Board Secretary partial or full vacancies
100-5610-500-5003	Salaries & Wages / Overtime	3,000.00	-	-	3,000.00	0%	(3,000.00)	-		
100-5610-500-5020	Salaries & Wages / Bilingual Compensation	-	-	-	-	0%	-	-		
100-5610-510-5104	Salaries & Wages / Vehicle Allowance	14,400.00	3,762.00	-	3,762.00	10,638.00	26%	14,400.00		
<b>Subtotal: Payroll Expenses</b>		<b>953,000.00</b>	<b>271,102.93</b>	<b>-</b>	<b>271,102.93</b>	<b>681,897.07</b>	<b>28%</b>	<b>(68,000.00)</b>	<b>885,000.00</b>	
100-5610-510-5101	Benefits / FICA	40,900.00	9,789.73	-	9,789.73	31,110.27	24%	40,900.00		
100-5610-510-5102	Benefits / Medicare	14,100.00	3,947.80	-	3,947.80	10,152.20	28%	14,100.00		
100-5610-510-5123	Benefits / Disability Insurance	3,000.00	467.15	-	467.15	2,532.85	16%	3,000.00		
100-5610-510-5125	Benefits / Life Insurance	3,100.00	397.45	-	397.45	2,702.55	13%	3,100.00		
100-5610-510-5121	Benefits / Dental	6,700.00	1,327.92	-	1,327.92	5,372.08	20%	6,700.00		
100-5610-510-5120	Benefits / Hosp / Med Insurance	102,000.00	18,117.15	-	18,117.15	83,882.85	18%	102,000.00		
100-5610-510-5122	Benefits / Vision Care Insurance	1,300.00	190.62	-	190.62	1,109.38	15%	1,300.00		
100-5610-510-5124	Benefits / EAP	100.00	21.42	-	21.42	78.58	21%	100.00		
100-5610-510-5100	Benefits / Deferred Comp-ER Match	24,800.00	3,265.50	-	3,265.50	21,534.50	13%	24,800.00		
100-5610-510-5105	Expenses / PERS-Pension Classic	37,700.00	30,418.32	-	30,418.32	7,281.68	81%	37,700.00		
100-5610-510-5106	PERS-Pension / Employer PEPR-2nd Tier	39,400.00	3,153.22	-	3,153.22	36,246.78	8%	39,400.00		
100-5610-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	24,300.00	8,902.29	-	8,902.29	15,397.71	37%	24,300.00		
100-5610-510-5103	Expenses / Workers Comp Ins	5,400.00	1,017.42	-	1,017.42	4,382.58	19%	5,400.00		
100-5610-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%	-		
<b>Subtotal: Benefits Expenses</b>		<b>302,800.00</b>	<b>81,015.99</b>	<b>-</b>	<b>81,015.99</b>	<b>221,784.01</b>	<b>27%</b>	<b>-</b>	<b>302,800.00</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>		<b>1,255,800.00</b>	<b>352,118.92</b>	<b>-</b>	<b>352,118.92</b>	<b>903,681.08</b>	<b>28%</b>	<b>(68,000.00)</b>	<b>1,187,800.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
CSFMO/GFOA Conference - Registration Fees	900.00			-	900.00			900.00	CSFMO/GFOA Conference - Registration Fees
CSDA General Management Leadership Summit	1,350.00			-	1,350.00		(1,350.00)	-	CSDA General Management Leadership Summit
Misc. Seminars- CPE	5,200.00	125.00		125.00	5,075.00		(2,000.00)	3,200.00	Misc. Seminars- CPE
CSDA meeting/training	2,500.00	1,175.00		1,175.00	1,325.00			2,500.00	CSDA meeting/training
ACWA Conferences	10,500.00	620.00		620.00	9,880.00		(8,500.00)	2,000.00	ACWA Conference 7 participants/ 2 conferences at \$799ea
<b>100-5610-515-5200 Expenses / Training</b>	<b>20,450.00</b>	<b>1,920.00</b>	<b>-</b>	<b>1,920.00</b>	<b>18,530.00</b>	<b>9%</b>	<b>(11,850.00)</b>	<b>8,600.00</b>	
District Shirt and Emboidary. Uniforms	1,000.00	744.55		744.55	255.45		500.00	1,500.00	District Shirt and Emboidary for Admin staff
<b>100-5610-536-5475 Operating Supplies / Uniforms</b>	<b>1,000.00</b>	<b>744.55</b>	<b>-</b>	<b>744.55</b>	<b>255.45</b>	<b>74%</b>	<b>500.00</b>	<b>1,500.00</b>	
Promotional activities	1,100.00	190.84		190.84	909.16			1,100.00	Promotional activities publications, advertising
<b>100-5610-536-5500 Miscellaneous / Promotional Activities</b>	<b>1,100.00</b>	<b>190.84</b>	<b>-</b>	<b>190.84</b>	<b>909.16</b>	<b>17%</b>	<b>-</b>	<b>1,100.00</b>	
Outside printing of the annual Consumer Confidence Report.	2,000.00			-	2,000.00			2,000.00	Outside printing of the annual Consumer Confidence Report. Minimal printing required due to website posting. Printed end of fiscal year
Business cards and other misc. printing needs	6,000.00	5,207.17		5,207.17	792.83			6,000.00	Business cards and other misc. printing needs like Letterhead, etc
<b>100-5610-536-5411 Miscellaneous / Printing</b>	<b>8,000.00</b>	<b>5,207.17</b>	<b>-</b>	<b>5,207.17</b>	<b>2,792.83</b>	<b>65%</b>	<b>-</b>	<b>8,000.00</b>	
ACWA SPRING Travel expenses, hotel & food	11,000.00			-	11,000.00			11,000.00	ACWA SPRING Travel expenses, hotel & food
ACWA FALL Travel expenses, hotel & food	11,000.00	1,127.69		1,127.69	9,872.31		(7,000.00)	4,000.00	ACWA FALL Travel expenses, hotel & food
ASBCSD-CSDA - Monthly Meeting	1,260.00	42.00		42.00	1,218.00		(560.00)	700.00	ASBCSD-CSDA - Monthly Meeting
ACWA Legislative Symposium travel expenses, hotel & food	2,400.00			-	2,400.00			2,400.00	ACWA Legislative Symposium travel expenses, hotel & food
CSDA Government Affairs Day - Legislative Days	825.00			-	825.00			825.00	CSDA Government Affairs Day - Legislative Days
CSDA Government Affairs Day - Sacramento Travel Expenses, Hotel & Food	3,600.00			-	3,600.00			3,600.00	CSDA Government Affairs Day - Sacramento Travel Expenses, Hotel & Food
CSFMO / GFOA travel expenses	1,600.00			-	1,600.00			1,600.00	CSFMO / GFOA travel expenses
ACWA DC travel expenses, hotel & food	20,100.00	7,912.15		7,912.15	12,187.85			20,100.00	ACWA DC travel expenses, hotel & food
MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Safety Lunch, training meetings	8,000.00	2,106.25		2,106.25	5,893.75			8,000.00	MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Safety Lunch, training meetings
CSDA Annual Conference - Travel Expenses, hotel & food	6,000.00			-	6,000.00		(3,000.00)	3,000.00	CSDA Annual Conference - Travel Expenses, hotel & food
Employee Seminar - Venue/Awards etc	15,000.00	1,869.51		1,869.51	13,130.49			15,000.00	Employee Seminar - Venue/Awards etc
CSDA Board Secretary/Clerk Conference - Travel Expenses, Hotel & Food	4,000.00			-	4,000.00			4,000.00	CSDA Board Secretary/Clerk Conference - Travel Expenses, Hotel & Food
Board/Committee Meals	10,000.00	3,705.58		3,705.58	6,294.42			10,000.00	Board/Committee Meals
WaterSmart Lodging and travel	6,500.00			-	6,500.00		(6,500.00)	-	WaterSmart Lodging and travel
Fontana Mayor's Gala (1 table)	450.00			-	450.00			450.00	Fontana Mayor's Gala (1 table)
Misc	7,000.00	30.00		30.00	6,970.00		(5,000.00)	2,000.00	Misc. Special District meeting, etc.
<b>100-5610-515-5202 Miscellaneous / Trans/Meals/Lodging</b>	<b>108,735.00</b>	<b>16,793.18</b>	<b>-</b>	<b>16,793.18</b>	<b>91,941.82</b>	<b>15%</b>	<b>(22,060.00)</b>	<b>86,675.00</b>	

West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Association of California Water Agencies Membership dues	28,676.00	26,800.00		26,800.00	1,876.00			28,676.00	Association of California Water Agencies Membership dues
	California Special Districts Assocaiton	9,000.00	8,810.00		8,810.00	190.00			9,000.00	California Special Districts Assocaiton
	CostcoMembership	400.00			-	400.00			400.00	CostcoMembership
	California Society of Municipal Finance Officers	120.00			-	120.00			120.00	California Society of Municipal Finance Officers
	California Municipal Tax Association	100.00			-	100.00		(100.00)	-	California Municipal Tax Association
	Subscriptions	195.00			-	195.00			195.00	Subscriptions
	American Water Works Association	5,000.00	4,660.00		4,660.00	340.00			5,000.00	American Water Works Association
	Government Finance Officers Association	150.00	160.00		160.00	(10.00)			150.00	Government Finance Officers Association
	Association of San Bernardino County Special Districts	375.00			-	375.00			375.00	Association of San Bernardino County Special Districts
	Misc Membership	500.00			-	500.00		1,000.00	1,500.00	Misc Membership. Records Retention, ARMA, International Institute of Municipal Clerks, Cal Assoc of Clerks and Election Officials
100-5610-515-5201	Miscellaneous / Subscriptions & Memberships	44,516.00	40,430.00	-	40,430.00	4,086.00	91%	900.00	45,416.00	
	Misc office supplies	1,200.00	173.77		173.77	1,026.23			1,200.00	Misc office supplies for the District
100-5610-536-5454	Miscellaneous / Office Supplies	1,200.00	173.77	-	173.77	1,026.23	14%	-	1,200.00	
	Recruitment costs	1,500.00			-	1,500.00		(1,500.00)	-	Recruitment costs publications such as Daily Journal, Rialto record, ACWA, etc.
100-5610-536-5474	Miscellaneous / Recruitment	1,500.00	-	-	-	1,500.00	0%	(1,500.00)	-	
	General Legal Counsel-Tafoya Law Group	400,000.00	74,612.00		74,612.00	325,388.00		(100,000.00)	300,000.00	General Legal Counsel
	All Other Legal Matters	200,000.00	9,655.14		9,655.14	190,344.86			200,000.00	All Other Legal Matters
	All Other Legal Matters-Ivie McNeill & Wyatt		46,420.37		46,420.37	(46,420.37)			-	
	All Other Legal Matters-Julia Sylva		10,456.50		10,456.50	(10,456.50)			-	
	All Other Legal Matters-Carpenter Rothans & Dumont		5,672.50		5,672.50	(5,672.50)			-	
	All Other Legal Matters-Albright, Yee & Schmit		63,136.50		-	-			-	
	All Other Legal Matters-LCW		17,982.50		17,982.50	(17,982.50)			-	
	All Other Legal Matters-Leal Trejo		54,912.28		54,912.28	(54,912.28)			-	
100-5610-526-5330	Professional Services / Legal	600,000.00	282,847.79	-	282,847.79	317,152.21	47%	(100,000.00)	500,000.00	
	Strategic Planning	15,000.00		12,800.00	12,800.00	2,200.00			15,000.00	Strategic Planning - Greg Larson
	Redistricting Services				-	-			-	
			48,901.00	16,099.00		-		65,000.00	65,000.00	Munitemps staffing - Board Secretary
			3,080.40			-			-	Other prof services, Magnify Prod Board photos
				7,000.00		-			-	Records Inventory & Destruction - Board Clerk
	Cost of Service Study	95,000.00		49,650.00	49,650.00	45,350.00			95,000.00	Cost of Services Study
100-5610-525-5340	Professional Services / Other Consultants	110,000.00	51,981.40	85,549.00	137,530.40	(27,530.40)	125%	65,000.00	175,000.00	
	Election Expense	320,000.00	-		-	320,000.00			320,000.00	Election Expense November 2022
100-5610-536-5452	Miscellaneous / Election Expense	320,000.00	-	-	-	320,000.00	0%	-	320,000.00	
	SBVMWD - Habitat Conservation Plan	40,000.00			-	40,000.00			40,000.00	SBVMWD - Habitat Conservation Plan
100-5610-537-5505	Programs / Regional Programs	40,000.00	-	-	-	40,000.00	0%	-	40,000.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,256,501.00</b>	<b>400,288.70</b>	<b>85,549.00</b>	<b>485,837.70</b>	<b>770,663.30</b>	<b>39%</b>	<b>(69,010.00)</b>	<b>1,187,491.00</b>	
	<b>Total Expenses: Administration - 5610</b>	<b>2,512,301.00</b>	<b>752,407.62</b>	<b>85,549.00</b>	<b>837,956.62</b>	<b>1,674,344.38</b>	<b>33%</b>	<b>(137,010.00)</b>	<b>2,375,291.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>General Operations - 5615</b>										
	Amount per CalPERS payment	615,843.00	615,843.00		615,843.00	-			615,843.00	Amount per CalPERS Actuarial - Unfunded Liability lump sum payment paid in July 2022
100-5615-510-5108	Expenses / PERS-Pension	615,843.00	615,843.00	-	615,843.00	-	100%	-	615,843.00	
	Unemployment Insurance Expense	15,000.00	5,347.00		5,347.00	9,653.00			15,000.00	
100-5615-510-5145	Expense / State Unemployment Ins	15,000.00	5,347.00	-	5,347.00	9,653.00	36%	-	15,000.00	
	OPEB Liability Payment	1,236,044.00	726,660.00		726,660.00	509,384.00			1,236,044.00	OPEB Liability for FY2023 is \$1,236,044 based on actuarial report
100-5615-510-5135	Post Employment OPEB	1,236,044.00	726,660.00	-	726,660.00	509,384.00	59%	-	1,236,044.00	
	Inland Desert Security Answering Services	10,000.00	4,563.00		4,563.00	5,437.00		(1,000.00)	9,000.00	Inland Desert Security Answering Services Paid through 1/31/2023.
100-5615-525-5318	Professional Services / Telephone Answering Svc	10,000.00	4,563.00	-	4,563.00	5,437.00	46%	(1,000.00)	9,000.00	
	Alarm services and repairs	43,000.00	17,272.27	20,272.45	37,544.72	5,455.28			43,000.00	Alarm services and repairs
100-5615-525-5308	Professional Services / Alarm	43,000.00	17,272.27	20,272.45	37,544.72	5,455.28	87%	-	43,000.00	
	Office Supplies for the District	28,000.00	15,377.07	754.25	16,131.32	11,868.68			28,000.00	Office and Kitchen Supplies for the District
100-5615-530-5409	Operating Supplies / Stationery & Office	28,000.00	15,377.07	754.25	16,131.32	11,868.68	58%	-	28,000.00	
	Gasoline and Diesel Fuel for Fleet	150,000.00	64,149.29	85,850.71	150,000.00	-			150,000.00	Gasoline and Diesel Fuel for the Fleet. Blanket PO
100-5615-530-5402	Operating Supplies / Gasoline & Oil	150,000.00	64,149.29	85,850.71	150,000.00	-	100%	-	150,000.00	
	Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities supplies)	40,000.00	20,858.45	11,321.15	32,179.60	7,820.40		5,000.00	45,000.00	Waiting on Large Order of PadLocks (~10K) shown as encumbrance. Facilities Maintenance Tech may need shop supplies
100-5615-530-5408	Operating Supplies / Shop Supplies	40,000.00	20,858.45	11,321.15	32,179.60	7,820.40	80%	5,000.00	45,000.00	
	Furniture and Equipment for District	15,000.00	2,508.92	-	2,508.92	12,491.08			15,000.00	Furniture and Equipment for the District. Board Secretary
100-5615-536-5413	Other Expenses / Furniture & Equipment	15,000.00	2,508.92	-	2,508.92	12,491.08	17%	-	15,000.00	
	Electricity for District Headquarters	55,000.00	27,534.79		27,534.79	27,465.21		(5,000.00)	50,000.00	Paid through 12/31/2022.
100-5615-550-5652	Utility Services / Electric	55,000.00	27,534.79	-	27,534.79	27,465.21	50%	(5,000.00)	50,000.00	
	Agua Mansa Properties Inc & Burrtec Waste Industries & Solid Waste Management	25,000.00	6,526.64	-	6,526.64	18,473.36		(5,000.00)	20,000.00	Waste Hauling Service with Burrtec and Disposal of Excavated Materials Solid Waste Management and RAMCO Recycled Aggregate
100-5615-550-5654	Utility Services / Trash	25,000.00	6,526.64	-	6,526.64	18,473.36	26%	(5,000.00)	20,000.00	
	Rialto Water Services	3,000.00	1,253.68		1,253.68	1,746.32			3,000.00	Paid actuals through 12/31/2022
100-5615-550-5656	Utility Services / Water	3,000.00	1,253.68	-	1,253.68	1,746.32	42%	-	3,000.00	
	Gas Co. Services	2,000.00	1,241.21		1,241.21	758.79			2,000.00	Paid actuals through 12/31/2022
100-5615-550-5653	Utility Services / Gas	2,000.00	1,241.21	-	1,241.21	758.79	62%	-	2,000.00	
	Janitorial Services	80,000.00	37,030.08	26,451.81	63,481.89	16,518.11		(5,000.00)	75,000.00	Janitorial Services (Reg Daily Janitorial, Deep Cleaning of Restrooms, Janitorial Supplies, Mats Cleaning, Window Cleaning)
100-5615-525-5313	Professional Services / Janitorial	80,000.00	37,030.08	26,451.81	63,481.89	16,518.11	79%	(5,000.00)	75,000.00	
	Copier Maintenance and Supplies	20,000.00	3,159.50		3,159.50	16,840.50		(7,500.00)	12,500.00	Cost savings in Printing and Copying due to new Accounting Copier. Waiting for Konica invoice for Admin printer
100-5615-540-5610	Repair & Maintenance / Office Equipment	20,000.00	3,159.50	-	3,159.50	16,840.50	16%	(7,500.00)	12,500.00	
	Communication Equipment for District	5,000.00				5,000.00			5,000.00	Communication Equipment for District (Truck Radios, Walkie Talkies, Repairs and Maintenance for Comm Equipment) waiting for new trucks
100-5615-540-5603	Repair & Maintenance / Communication Equipment	5,000.00				5,000.00	0%		5,000.00	
	Fleet Repair Maint. Costs	120,000.00	63,518.90	54,025.05	117,543.95	2,456.05			120,000.00	Fleet Repair and Maintenance Costs trending 53% actuals
100-5615-540-5617	Repair & Maintenance / Vehicle	120,000.00	63,518.90	54,025.05	117,543.95	2,456.05	98%	-	120,000.00	

West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	ACWA/JPIA Auto & General Liability Program	282,335.35	95,590.56		95,590.56	186,744.79			282,335.35	ACWA/JPIA Auto & General Liability Program Forecast 15% increase
			9,862.95			-		10,000.00	10,000.00	Cyber Security Liability Insurance
	ACWA/JPIA Property Liability Program	149,500.00	87,503.24		87,503.24	61,996.76			149,500.00	ACWA/JPIA Property Liability Program Forecast 15% increase
100-5615-536-5303	Miscellaneous / Insurance-Auto / Gen	431,835.00	192,956.75	-	192,956.75	238,878.25	45%	10,000.00	441,835.00	
	AT&T		(814.46)		(814.46)	814.46			-	Note: FY 2022 Actuals include closing credits
	AT&T Telemetry Line & SRFax	1,250.00	482.87		482.87	767.13			1,250.00	1 line for telemetry @ about \$70 per month. eFax service (replaced analog fax lines)
	Verizon Wireless	57,600.00	27,777.62		27,777.62	29,822.38			57,600.00	Monthly cellular phone plan charges for District issued cell phones
	Spectrum	26,000.00	6,644.54		6,644.54	19,355.46		(12,000.00)	14,000.00	Telephone services. Internet services budgeted in 100-5640-550-5651
100-5615-550-5650	Communication Services / Telephone	84,850.00	34,090.57	-	34,090.57	50,759.43	40%	(12,000.00)	72,850.00	
	Postage check to Quadient for postage and Escheat process	8,000.00	1,375.76	-	1,375.76	6,624.24			8,000.00	Postage check to Quadient for postage, Escheat process, and Water Quality Report
100-5615-536-5471	Communication Services / Postage & Shipping	8,000.00	1,375.76	-	1,375.76	6,624.24	17%	-	8,000.00	
	Various Project Closings - expensed amount, not capitalized upon closing	50,000.00	-	-	-	50,000.00			50,000.00	Various Project Closings - expensed amount, not capitalized upon closing
100-5615-540-5470	Improvements Projects / Cap Improvement Proj Exp	50,000.00	-	-	-	50,000.00	0%	-	50,000.00	
	Equipment Rental	5,000.00	1,819.30		1,819.30	3,180.70			5,000.00	Renting Equipment for Events will happen in next Quarter
100-5615-528-5381	Rentals / Equipment	5,000.00	1,819.30	-	1,819.30	3,180.70	36%	-	5,000.00	
	Building and Facility Maintenance Costs	47,000.00	33,183.61	13,194.00	46,377.61	622.39		7,500.00	54,500.00	Building and Facility Maintenance Costs (Garden Maintenance, AC Maintenance, Pest Exterminator, unexpected Roof Repairs, Plumbing, Gate Repairs, Painting and other Facilities repairs)
100-5615-540-5613	Repair & Maintenance / Structures & Improvements	47,000.00	33,183.61	13,194.00	46,377.61	622.39	99%	7,500.00	54,500.00	
	Repair and maintenance for forklifts, 4 backhoes, emergency generators, etc.	15,000.00	16,852.73	-	16,852.73	(1,852.73)		10,000.00	25,000.00	Repair and Maintenance for forklifts, 4 backhoes, emergency generators, trailers, and heavy duty equipment
100-5615-540-5607	Repair & Maintenance / Major Equip & Gen Plant	15,000.00	16,852.73	-	16,852.73	(1,852.73)	112%	10,000.00	25,000.00	
	State Water Resources Control Board	105,000.00	117,377.13		117,377.13	(12,377.13)			105,000.00	State Water Resources Control Board annual fees increased \$13K
	City of Rialto - Encroachment Permit Fees	75,000.00	30,954.41		30,954.41	44,045.59			75,000.00	City of Rialto will be invoicing close to Fiscal Year End
	South Coast AQMD	8,000.00	4,933.81		4,933.81	3,066.19			8,000.00	South Coast AQMD
	County Treasurer / County of SB LAFCO	20,000.00	20,000.00		20,000.00	-			20,000.00	County Treasurer / County of SB LAFCO
	USPS - PO Box Rental	500.00			-	500.00			500.00	USPS - PO Box annual Rental
	SB County Fire Protection	10,000.00	9,415.00		9,415.00	585.00			10,000.00	SB County Fire Protection
	City of Fontana - Encroachment Permit Fees	1,000.00			-	1,000.00			1,000.00	City of Fontana - Encroachment Permit Fees
	Annual San Bernardino County Street Permit Fees	500.00			-	500.00			500.00	Annual San Bernardino County Street Permit Fees
	SB County Flood Control District	1,300.00	15,071.77		15,071.77	(13,771.77)			1,300.00	SB County Flood Control District \$13K Cactus basin #2 permit
	Other Permits	2,500.00	92.21		92.21	2,407.79			2,500.00	Other Permits
100-5615-536-5473	Miscellaneous / Permits & Fees	223,800.00	197,844.33	-	197,844.33	25,955.67	88%	-	223,800.00	
100-5615-536-5455	Bad Debt Expense / Water Related	50,000.00	(230.52)	-	(230.52)	50,230.52	0%		50,000.00	
100-6800-614-6080	LITIGATION LOSS / LITIGATION LOSS	-	300,000.00	-	300,000.00	(300,000.00)	0%		-	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>3,378,372.00</b>	<b>2,390,728.86</b>	<b>211,869.42</b>	<b>2,602,598.28</b>	<b>775,773.72</b>	<b>77%</b>	<b>(3,000.00)</b>	<b>3,375,372.00</b>	
	<b>Total Expenses: General Operations - 5615</b>	<b>3,378,372.00</b>	<b>2,404,080.26</b>	<b>211,869.42</b>	<b>2,615,949.68</b>	<b>762,422.32</b>	<b>77%</b>	<b>(3,000.00)</b>	<b>3,375,372.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Accounting - 5620</b>										
100-5620-500-5001	Salaries & Wages / Full Time	520,000.00	237,466.03	-	237,466.03	282,533.97	46%	(2,000.00)	518,000.00	Trending low due to vacancy Accounting Specialist Payroll
100-5620-500-5003	Salaries & Wages / Overtime	7,500.00	8,437.96	-	8,437.96	(937.96)	113%	2,000.00	9,500.00	Audit prep
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	1,015.50	-	1,015.50	1,584.50	39%		2,600.00	
<b>Subtotal: Payroll Expenses</b>		<b>530,100.00</b>	<b>246,919.49</b>	<b>-</b>	<b>246,919.49</b>	<b>283,180.51</b>	<b>47%</b>	<b>-</b>	<b>530,100.00</b>	
100-5620-510-5101	Benefits / FICA	30,400.00	13,983.13	-	13,983.13	16,416.87	46%		30,400.00	
100-5620-510-5102	Benefits / Medicare	7,700.00	3,638.88	-	3,638.88	4,061.12	47%		7,700.00	
100-5620-510-5123	Benefits / Disability Insurance	1,800.00	800.30	-	800.30	999.70	44%		1,800.00	
100-5620-510-5125	Benefits / Life Insurance	2,300.00	976.47	-	976.47	1,323.53	42%		2,300.00	
100-5620-510-5121	Benefits / Dental	9,100.00	3,859.89	-	3,859.89	5,240.11	42%		9,100.00	
100-5620-510-5120	Benefits / Hosp / Med Insurance	116,600.00	50,095.91	-	50,095.91	66,504.09	43%		116,600.00	
100-5620-510-5122	Benefits / Vision Care Insurance	1,300.00	587.92	-	587.92	712.08	45%		1,300.00	
100-5620-510-5124	Benefits / EAP	100.00	66.07	-	66.07	33.93	66%		100.00	
100-5620-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	3,024.94	-	3,024.94	6,775.06	31%		9,800.00	
100-5620-510-5105	Expenses / PERS-Pension Classic	37,500.00	19,391.58	-	19,391.58	18,108.42	52%		37,500.00	
100-5620-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	11,300.00	3,471.16	-	3,471.16	7,828.84	31%		11,300.00	
100-5620-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	24,200.00	12,487.64	-	12,487.64	11,712.36	52%		24,200.00	
100-5620-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5620-510-5103	Expenses / Workers Comp Ins	2,900.00	1,267.57	-	1,267.57	1,632.43	44%		2,900.00	
<b>Subtotal: Benefits Expenses</b>		<b>255,000.00</b>	<b>113,651.46</b>	<b>-</b>	<b>113,651.46</b>	<b>141,348.54</b>	<b>45%</b>	<b>-</b>	<b>255,000.00</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>		<b>785,100.00</b>	<b>360,570.95</b>	<b>-</b>	<b>360,570.95</b>	<b>424,529.05</b>	<b>46%</b>	<b>-</b>	<b>785,100.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Government Finance Officers Association Accounting training. This would be for seven employees. California Society of Municipal Finance Officers (CSMFO) training.	3,615.00	444.87	3,095.00	3,539.87	75.13			3,615.00	GFOA, CSMFO, CalPERS, CPC, AGA Conferences registration fees encumbered for 5 staff. For FY 2022, 3 staff members were awarded 1st attendee scholarships for conference registrations resulting in budget savings.
100-5620-515-5200 Expenses / Training	3,615.00	444.87	3,095.00	3,539.87	75.13	98%	-	3,615.00	
District Shirts	1,200.00	208.99	915.00	1,123.99	76.01			1,200.00	District Shirts 5 staff members. Encumbered funds
100-5620-536-5475 Operating Supplies / Uniforms	1,200.00	208.99	915.00	1,123.99	76.01	94%	-	1,200.00	
Conference & Travel expenses. Mileage to meetings,	5,913.42	19.00	4,599.00	4,618.00	1,295.42			5,913.42	GFOA, CSMFO, CalERS, CPC, AGA Conferences/training cost for lodging, travel, meals for 5 staff members. This training is needed to keep up with federal and state regulations, payroll laws and GAAP/GASB pronouncements. Encumbered funds.
100-5620-515-5202 Miscellaneous / Trans/Meals/Lodging	5,913.00	19.00	4,599.00	4,618.00	1,295.00	78%	-	5,913.00	
Supplies Specific for Department. Ex: Checks -	500.00	-	259.00	259.00	241.00			500.00	Ordered for W-2's and 1099's, will order checks 2nd half of fiscal year
100-5620-530-5403 Operating Supplies / Miscellaneous	500.00	-	259.00	259.00	241.00	52%	-	500.00	
Chase Bank Fees includes analysis fees, lockbock, elockbock fees, etc.	78,000.00	32,917.88		32,917.88	45,082.12		(12,000.00)	66,000.00	Paid through 1/31/23. Averaging \$5533/mth. Projected \$6500/mth. Lockbox and elockbox fees.
100-5620-536-5302 Miscellaneous / Bank Account Analysis	78,000.00	32,917.88	-	32,917.88	45,082.12	42%	(12,000.00)	66,000.00	
California Society Municipal Finance Officers Membership (CSMFO)	330.00	280.00		280.00	50.00			330.00	CSMFO Membership - 3 members
American Payroll Association (APA) Membership	590.00	292.00	250.00	542.00	48.00			590.00	APA - Accountant & Payroll Specialist
Government Finance Officers Association (GFOA) Membership	480.00	495.00		495.00	(15.00)			480.00	GFOA - 3 members
California Municipal Treasury Association (CMTA)	95.00		95.00	95.00	-			95.00	CMTA - 1 member
Association of Governmental Accountants (AGA)	265.00			-	265.00			265.00	AGA - 3 members
100-5620-515-5201 Miscellaneous / Subscriptions & Memberships	1,760.00	1,067.00	345.00	1,412.00	348.00	80%	-	1,760.00	
Annual Audit Fee including State Controllers Financial Rpt	51,000.00	20,000.00	31,000.00	51,000.00	-			51,000.00	Annual Audit Fee including State Controllers Financial Rpt & Single Audit. Increase due to Single Audit for federal funds received.
GFOA - CAFR Award fee \$460, PAFR Award fee \$250, Budget Award fee \$345	1,055.00		1,055.00	1,055.00	-			1,055.00	GFOA - CAFR Award fee \$460, PAFR Award fee \$250, Budget Award fee \$345
100-5620-525-5310 Professional Services / Auditing	52,055.00	20,000.00	32,055.00	52,055.00	-	100%	-	52,055.00	
Fees for US Bank 2016A Bond account and Investment account	9,000.00	3,734.64		3,734.64	5,265.36		(1,500.00)	7,500.00	Fees for US Bank 2016A Bond account and Investment account custody fees. Paid through 12/31/22
100-5620-525-5312 Professional Services / Fiscal Agent	9,000.00	3,734.64	-	3,734.64	5,265.36	41%	(1,500.00)	7,500.00	
Chandler Asset Management	24,600.00	12,627.42		12,627.42	11,972.58			24,600.00	Investment Management Services .00100 Annual Rate .0008 over \$25M. Paid through 12/31/22
Actuary - GASB 75 OPEB & GASB 68 PERS Pension	10,000.00	1,450.00		1,450.00	8,550.00			10,000.00	Actuary costs - GASB 75 OPEB & GASB 68 PERS Pension. Actuary OPEB report needed for FY 2023.
DAC - Filings Fees for Bonds	2,500.00	2,750.00		2,750.00	(250.00)			2,500.00	Filings Fees for Bonds (EMMA)
100-5620-525-5340 Professional Services / Consultants	37,100.00	16,827.42	-	16,827.42	20,272.58	45%	-	37,100.00	
County Tax Collection fee for lien payments	200.00			-	200.00			200.00	
100-5620-536-5476 Other Miscellaneous / County Collection Fee	200.00	-	-	-	200.00	0%	-	200.00	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>189,343.00</b>	<b>75,219.80</b>	<b>41,268.00</b>	<b>116,487.80</b>	<b>72,855.20</b>	<b>62%</b>	<b>(13,500.00)</b>	<b>175,843.00</b>	
<b>Total Expenses: Accounting - 5620</b>	<b>974,443.00</b>	<b>435,790.75</b>	<b>41,268.00</b>	<b>477,058.75</b>	<b>497,384.25</b>	<b>49%</b>	<b>(13,500.00)</b>	<b>960,943.00</b>	

West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Engineering - 5630</b>										
100-5630-500-5001	Salaries & Wages / Full Time	1,200,400.00	599,492.58	-	599,492.58	600,907.42	50%		1,200,400.00	
100-5630-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	0%		-	
100-5630-500-5003	Salaries & Wages / Overtime	3,000.00	638.30	-	638.30	2,361.70	21%		3,000.00	
100-5630-500-5004	Salaries & Wages / On Call	-	-	-	-	-	0%		-	
100-5630-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	1,354.00	-	1,354.00	1,246.00	52%		2,600.00	
	<b>Subtotal: Payroll Expenses</b>	<b>1,206,000.00</b>	<b>601,484.88</b>	<b>-</b>	<b>601,484.88</b>	<b>604,515.12</b>	<b>50%</b>	<b>-</b>	<b>1,206,000.00</b>	
100-5630-510-5101	Benefits / FICA	69,100.00	33,646.39	-	33,646.39	35,453.61	49%		69,100.00	
100-5630-510-5102	Benefits / Medicare	17,700.00	8,902.24	-	8,902.24	8,797.76	50%		17,700.00	
100-5630-510-5123	Benefits / Disability Insurance	4,200.00	1,964.02	-	1,964.02	2,235.98	47%		4,200.00	
100-5630-510-5125	Benefits / Life Insurance	4,500.00	2,565.35	-	2,565.35	1,934.65	57%		4,500.00	
100-5630-510-5121	Benefits / Dental	12,900.00	8,030.82	-	8,030.82	4,869.18	62%		12,900.00	
100-5630-510-5120	Benefits / Hosp / Med Insurance	218,000.00	114,612.47	-	114,612.47	103,387.53	53%		218,000.00	
100-5630-510-5122	Benefits / Vision Care Insurance	2,700.00	1,482.60	-	1,482.60	1,217.40	55%		2,700.00	
100-5630-510-5124	Benefits / EAP	300.00	166.60	-	166.60	133.40	56%		300.00	
100-5630-510-5100	Benefits / Deferred Comp-ER Match	19,500.00	9,103.00	-	9,103.00	10,397.00	47%		19,500.00	
100-5630-510-5105	Expenses / PERS-Pension Classic	51,000.00	25,900.34	-	25,900.34	25,099.66	51%		51,000.00	
100-5630-510-5106	PERS-Pension / Employer PEPR-2nd Tier	51,000.00	23,902.14	-	23,902.14	27,097.86	47%		51,000.00	
100-5630-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	32,900.00	16,679.13	-	16,679.13	16,220.87	51%		32,900.00	
100-5630-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5630-510-5103	Expenses / Workers Comp Ins	18,100.00	7,692.35	-	7,692.35	10,407.65	42%		18,100.00	
	<b>Subtotal: Benefits Expenses</b>	<b>501,900.00</b>	<b>254,647.45</b>	<b>-</b>	<b>254,647.45</b>	<b>247,252.55</b>	<b>51%</b>	<b>-</b>	<b>501,900.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,707,900.00</b>	<b>856,132.33</b>	<b>-</b>	<b>856,132.33</b>	<b>851,767.67</b>	<b>50%</b>	<b>-</b>	<b>1,707,900.00</b>	



### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
InfoWater Pro & AutoCAD training	4,800.00			-	4,800.00		(4,800.00)	-	1 on 1 Training for InfoWater Pro & AutoCAD - 6 people
AWWA Water Education Seminar	2,500.00	50.00		50.00	2,450.00			2,500.00	AWWA Water Education Seminar and Contact hour webinars
Management & Supervisory Leadership Training Program	3,100.00	998.00		998.00	2,102.00		(1,000.00)	2,100.00	Management & Supervisory Leadership Training Program - (2) staff. Skillpath Courses - (8) staff
Distribution and Treatment Renewals	760.00			-	760.00			760.00	Distribution and Treatment Renewals - 3 people
PE License Fee Renewal, PE Exam, survey, seismic	2,360.00	180.00		180.00	2,180.00		(1,100.00)	1,260.00	PE License Fee Renewal - 2 staff members & 1 PE Exam, survey, seismic
<b>100-5630-515-5200 Expenses / Training</b>	<b>13,520.00</b>	<b>1,228.00</b>	<b>-</b>	<b>1,228.00</b>	<b>12,292.00</b>	<b>9%</b>	<b>(6,900.00)</b>	<b>6,620.00</b>	
Professional Memberships	1,200.00	-		-	1,200.00		(600.00)	600.00	Professional Memberships (AWWA/ASCE)
<b>100-5630-515-5201 Miscellaneous / Subscriptions &amp; Memberships</b>	<b>1,200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200.00</b>	<b>0%</b>	<b>(600.00)</b>	<b>600.00</b>	
Uniforms and Boots	2,500.00	1,122.07		1,122.07	1,377.93			2,500.00	Uniforms staff of 10 members
<b>100-5630-536-5475 Operating Supplies / Uniforms</b>	<b>2,500.00</b>	<b>1,122.07</b>	<b>-</b>	<b>1,122.07</b>	<b>1,377.93</b>	<b>45%</b>	<b>-</b>	<b>2,500.00</b>	
Misc. Tools & Office Supplies	500.00			-	500.00			500.00	Misc. Tools & Office Supplies
<b>100-5630-530-5403 Operating Supplies / Miscellaneous</b>	<b>500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500.00</b>	<b>0%</b>	<b>-</b>	<b>500.00</b>	
Transportation/meals/parking for training and conferences/Lodgings	1,500.00	409.51		409.51	1,090.49		(500.00)	1,000.00	Transportation/meals/parking for training/conferences/lodgings
<b>100-5630-515-5202 Miscellaneous / Trans/Meals/Lodging</b>	<b>1,500.00</b>	<b>409.51</b>	<b>-</b>	<b>409.51</b>	<b>1,090.49</b>	<b>27%</b>	<b>(500.00)</b>	<b>1,000.00</b>	
Maintenance for Engineering Department Plotter, Scanner, etc.	1,000.00	373.59		373.59	626.41			1,000.00	Maintenance for Engineering Department Plotter, Scanner, etc.
<b>100-5630-540-5610 Repair &amp; Maintenance / Office Equipment</b>	<b>1,000.00</b>	<b>373.59</b>	<b>-</b>	<b>373.59</b>	<b>626.41</b>	<b>37%</b>	<b>-</b>	<b>1,000.00</b>	
RBGCA Water Management Plan. Development of Basin Management Plan per Fontana Settlement	45,000.00	22,514.44	23,764.81	46,279.25	(1,279.25)			45,000.00	RBGC Water Management Plan. Development of Basin Management Plan per Fontana Settlement
Professional services not associated with a CIP	20,000.00	18,555.00	695.00	19,250.00	750.00			20,000.00	Professional services not associated with a CIP such as appraisals and surveys, AWWA water audit
Development Fee Study.				-	-			-	
<b>100-5630-525-5340 Professional Services / Other Consultants</b>	<b>65,000.00</b>	<b>41,069.44</b>	<b>24,459.81</b>	<b>65,529.25</b>	<b>(529.25)</b>	<b>101%</b>	<b>-</b>	<b>65,000.00</b>	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>85,220.00</b>	<b>44,202.61</b>	<b>24,459.81</b>	<b>68,662.42</b>	<b>16,557.58</b>	<b>81%</b>	<b>(8,000.00)</b>	<b>77,220.00</b>	
<b>Total Expenses: Engineering - 5630</b>	<b>1,793,120.00</b>	<b>900,334.94</b>	<b>24,459.81</b>	<b>924,794.75</b>	<b>868,325.25</b>	<b>52%</b>	<b>(8,000.00)</b>	<b>1,785,120.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Information Technology - 5640</b>										
100-5640-500-5001	Salaries & Wages / Full Time	615,100.00	326,570.31	-	326,570.31	288,529.69	53%	(650.00)	614,450.00	
100-5640-500-5003	Salaries & Wages / Overtime	10,000.00	8,054.60	-	8,054.60	1,945.40	81%	5,000.00	15,000.00	Budgeted too low compared to historical actuals.
100-5640-500-5020	Salaries & Wages / Bilingual Compensation		338.50	-	338.50	(338.50)	0%	650.00	650.00	
	<b>Subtotal: Payroll Expenses</b>	<b>625,100.00</b>	<b>334,963.41</b>	<b>-</b>	<b>334,963.41</b>	<b>290,136.59</b>	<b>54%</b>	<b>5,000.00</b>	<b>630,100.00</b>	
100-5640-510-5101	Benefits / FICA	31,400.00	14,607.73	-	14,607.73	16,792.27	47%		31,400.00	
100-5640-510-5102	Benefits / Medicare	9,000.00	4,928.97	-	4,928.97	4,071.03	55%		9,000.00	
100-5640-510-5123	Benefits / Disability Insurance	1,800.00	931.29	-	931.29	868.71	52%		1,800.00	
100-5640-510-5125	Benefits / Life Insurance	2,200.00	1,125.78	-	1,125.78	1,074.22	51%		2,200.00	
100-5640-510-5121	Benefits / Dental	6,700.00	3,699.64	-	3,699.64	3,000.36	55%		6,700.00	
100-5640-510-5120	Benefits / Hosp / Med Insurance	91,100.00	50,637.86	-	50,637.86	40,462.14	56%		91,100.00	
100-5640-510-5122	Benefits / Vision Care Insurance	1,100.00	593.04	-	593.04	506.96	54%		1,100.00	
100-5640-510-5124	Benefits / EAP	100.00	66.64	-	66.64	33.36	67%		100.00	
100-5640-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	4,062.00	-	4,062.00	3,738.00	52%		7,800.00	
100-5640-510-5105	Expenses / PERS-Pension Classic	53,100.00	31,467.38	-	31,467.38	21,632.62	59%		53,100.00	
100-5640-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	6,000.00	-	-	-	6,000.00	0%		6,000.00	
100-5640-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	34,200.00	20,264.13	-	20,264.13	13,935.87	59%		34,200.00	
100-5640-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5640-510-5103	Expenses / Workers Comp Ins	3,300.00	1,727.80	-	1,727.80	1,572.20	52%		3,300.00	
	<b>Subtotal: Benefits Expenses</b>	<b>247,800.00</b>	<b>134,112.26</b>	<b>-</b>	<b>134,112.26</b>	<b>113,687.74</b>	<b>54%</b>	<b>-</b>	<b>247,800.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>872,900.00</b>	<b>469,075.67</b>	<b>-</b>	<b>469,075.67</b>	<b>403,824.33</b>	<b>54%</b>	<b>5,000.00</b>	<b>877,900.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	I.T. technical trainings	2,400.00	2,316.00		2,316.00	84.00			2,400.00	Transitioned from single extended length courses on specific topics to subscription based training services offering a wide variety of IT courses. 4 users at \$600/user/year.
100-5640-515-5200	Expenses / Training	2,400.00	2,316.00	-	2,316.00	84.00	97%	-	2,400.00	
	Travel & Meal reimbursements	380.00	-		-	380.00			380.00	CSDA meetings and estimated mileage reimbursements for when District vehicles are unavailable and employees drive their own vehicles while
100-5640-515-5202	Miscellaneous / Trans/Meals/Lodging	380.00	-	-	-	380.00	0%	-	380.00	
	Municipal Information Systems Assoc. (MISAC) membership	130.00	130.00		130.00	-			130.00	Provides access to a forum for professional networking and development. (Note: previously budgeted in 100-5640-515-5202).
100-5640-515-5201	Miscellaneous / Subscriptions & Memberships	130.00	130.00	-	130.00	-	100%	-	130.00	
	Smart phones	4,800.00			-	4,800.00			4,800.00	Estimate 15 Samsung S22 smartphones @ \$320 each to support communications and telecommuting.
	Printers	7,000.00	267.81		267.81	6,732.19			7,000.00	5 workgroup printers @ \$1K each and 5 desktop printers @ \$400 each
	PC's (new positions and replacements)	61,700.00	8,843.87	16,994.10	25,837.97	35,862.03			61,700.00	Estimating 12 Surfaces @ \$1,600, 5 laptops for training @ \$1,000, and 15 ruggedized SCADA laptops @ \$2,500 each (to support the SCADA upgrades in CIP).
	General Computer Supplies	31,900.00	12,243.89	2,395.22	14,639.11	17,260.89			31,900.00	General supplies need to support District operations. Anticipate roughly the same types and quantities as FY 2022.
	Contingency	10,000.00			-	10,000.00			10,000.00	
100-5640-530-5410	Miscellaneous / Computer Supplies & Maint	115,400.00	21,355.57	19,389.32	40,744.89	74,655.11	35%	-	115,400.00	
	Spectrum basic cable TV & Internet service	1,600.00	10,051.46		10,051.46	(8,451.46)		12,000.00	13,600.00	Lobby, breakrooms, and EOC locations. Internet Connection at HQs. Budget transfer from 100-5615-550-5650
	Verizon Wireless	25,200.00	10,548.76		10,548.76	14,651.24			25,200.00	Cellular service for existing iPads, 2 additional iPads, 2 Cradlepoint routers, and 4 AMI cell services.
	AT&T Business Uverse	1,300.00	731.53		731.53	568.47			1,300.00	Existing SCADA VPN connection.
	Contingency	1,000.00			-	1,000.00			1,000.00	
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	29,100.00	21,331.75	-	21,331.75	7,768.25	73%	12,000.00	41,100.00	
	Cybersecurity assessments and services.	20,000.00			-	20,000.00			20,000.00	Have not expended any funds yet because we focused on free services from CISA and other agencies.
	Contingency	4,620.00		3,500.00	3,500.00	1,120.00			4,620.00	
	Tyler intregation with Tokay for backflow testing	5,000.00			-	5,000.00		(5,000.00)	-	Integration is not feasible. Anticipate an upgrade to Tokay SQL. Funding moved to 100-5640-540-5604.
	Programming services - phone system, access control system, ERP.	5,000.00			-	5,000.00			5,000.00	Programming to assist with integrating APACs at HQ and Roemer (access control system)
100-5640-525-5316	Professional Services / Programmer	34,620.00	-	3,500.00	3,500.00	31,120.00	10%	(5,000.00)	29,620.00	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Adobe Creative Cloud subscription	1,200.00			-	1,200.00			1,200.00	Two subscriptions for Government and Legislative Affairs staff at \$600 each.
Agenda & Minutes software	15,000.00			-	15,000.00			15,000.00	Current annual rate with a slight increase.
AutoCAD software	3,500.00			-	3,500.00			3,500.00	3D - 2 users @ \$950 each and Lite - 4 users @ \$400 each.
Backflow testing and reporting system	900.00			-	900.00		15,000.00	15,900.00	Compliance - Tokay Backflow Testing Administration. Upgrade from legacy database to SQL.
ERP software	52,000.00	50,227.46	3,000.00	53,227.46	(1,227.46)			52,000.00	The District's ERP system includes payroll, accounts payable, financial reporting and utility billing.
File storage and sharing system, and electronic signature system	4,500.00	4,500.00		4,500.00	-			4,500.00	Box.com Business Plus plan - used for storage and sharing of large files generated for PRA responses. New in FY 2023 - integration of Box Sign API with the new District website to support electronic signatures.
GPS fleet tracking system	8,200.00	4,079.88		4,079.88	4,120.12			8,200.00	Allows for tracking and reporting of fleet performance and enables participation in smog compliance program.
Hardware support for specialized equipment	4,100.00	973.00		973.00	3,127.00			4,100.00	Hardware support for MICR printer, (A/P and Payroll), and the AS400 mainframe, (no longer our primary ERP, but maintained for historical data).
HR software suite	19,500.00	17,132.76		17,132.76	2,367.24			19,500.00	6 NeoGov modules: Governmentjobs.com, Insight, Onboard, Perform, eForms, and Background Check, (Note: FY 2022 included implementation fees).
Offsite data storage services and licensing	15,600.00	6,311.13		6,311.13	9,288.87			15,600.00	Offsite data backup at AWS. Trending at \$1,200. Budgeting a slight increase to \$1,300 per month.
Phone system support and licensing	27,500.00			-	27,500.00			27,500.00	ConvergeOne - Cisco SmartNet annual rate.
Procurement and bid management system	13,200.00			-	13,200.00			13,200.00	Planetbids.com annual rate for Year 3 of a 5 year contract.
Software and licenses: Microsoft	42,500.00	22,224.45	25,489.88	47,714.33	(5,214.33)			42,500.00	Server operating system licenses, and access to the suite of Microsoft Office applications and email service, (G1 and G3 licensing).
Software and licenses: Non-Microsoft, (i.e. Acrobat acrobat, etc.)	5,000.00	1,780.93		1,780.93	3,219.07			5,000.00	Projecting 10 Acrobat licenses. Annual cost for Jitbit and Lansweeper, (IT ticketing system and network management solution).
SSL certificates	1,000.00			-	1,000.00			1,000.00	Existing SSL certificates with a slight increase. Provides encryption for the District's web based services.
Video conferencing/meeting service	7,200.00	2,127.12		2,127.12	5,072.88			7,200.00	Zoom meetings and toll free audio service to support remote public attendance for Board and Committee meetings.
Water meter reading software	2,600.00			-	2,600.00			2,600.00	Software support for Sensus AutoRead and AutoVu (AMR reading). Aqua-Metrics existing annual rate with a 3% increase.
Water modeling software	7,200.00	6,820.00		6,820.00	380.00			7,200.00	Increased because H2ONet was replaced with InfoWater Pro.
Water quality test reporting system	14,400.00			-	14,400.00			14,400.00	Compliance - Watertrax existing annual maintenance with a 4% increase.
Web hosting service	9,000.00	319.96		319.96	8,680.04			9,000.00	\$750 per month estimate based on 360 Civic RFP for the website redesign project, which is anticipated to be completed in June 2022.
Contingency	5,000.00	300.00	2,000.00	2,300.00	2,700.00			5,000.00	Used to offset "Email Service and Archiving"
Customer Alert/Notification System	10,500.00			-	10,500.00		(10,500.00)	-	Estimated implementation and annual subscription
UCaaS (Cloud based phone system).				-	-		10,500.00	10,500.00	ROI analysis in progress.
Sensus Analytics Enhanced -Water	21,000.00			-	21,000.00			21,000.00	AMI application bundle (Admin, Billing Access, Device Access, Meter Insight and Report Access, Alert Manager and Alarm Insight)
Sensus RNI Saas Fee	24,100.00			-	24,100.00			24,100.00	Communication network for AMI
100-5640-540-5604 Repair & Maintenance / Contracts And Licensing	314,700.00	116,796.69	30,489.88	147,286.57	167,413.43	47%	15,000.00	329,700.00	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>496,730.00</b>	<b>161,930.01</b>	<b>53,379.20</b>	<b>215,309.21</b>	<b>281,420.79</b>	<b>43%</b>	<b>22,000.00</b>	<b>518,730.00</b>	
<b>Total Expenses: Information Technology - 5640</b>	<b>1,369,630.00</b>	<b>631,005.68</b>	<b>53,379.20</b>	<b>684,384.88</b>	<b>685,245.12</b>	<b>50%</b>	<b>27,000.00</b>	<b>1,396,630.00</b>	

# West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget  Justification
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### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>GIS - 5645</b>										
100-5645-500-5001	Salaries & Wages / Full Time	110,900.00	56,829.27	-	56,829.27	54,070.73	51%		110,900.00	
100-5645-500-5002	Salaries & Wages / Part Time	40,000.00	9,962.43	-	9,962.43	30,037.57	25%	(20,500.00)	19,500.00	
100-5645-500-5003	Salaries & Wages / Overtime	-	301.86	-	301.86	(301.86)	0%	500.00	500.00	
	<b>Subtotal: Payroll Expenses</b>	<b>150,900.00</b>	<b>67,093.56</b>	<b>-</b>	<b>67,093.56</b>	<b>83,806.44</b>	<b>44%</b>	<b>(20,000.00)</b>	<b>130,900.00</b>	
100-5645-510-5101	Benefits / FICA	9,500.00	4,249.41	-	4,249.41	5,250.59	45%		9,500.00	
100-5645-510-5102	Benefits / Medicare	2,200.00	993.83	-	993.83	1,206.17	45%		2,200.00	
100-5645-510-5123	Benefits / Disability Insurance	400.00	207.97	-	207.97	192.03	52%		400.00	
100-5645-510-5125	Benefits / Life Insurance	400.00	209.54	-	209.54	190.46	52%		400.00	
100-5645-510-5121	Benefits / Dental	1,200.00	664.72	-	664.72	535.28	55%		1,200.00	
100-5645-510-5120	Benefits / Hosp / Med Insurance	17,000.00	9,426.48	-	9,426.48	7,573.52	55%		17,000.00	
100-5645-510-5122	Benefits / Vision Care Insurance	300.00	148.26	-	148.26	151.74	49%		300.00	
100-5645-510-5124	Benefits / EAP	-	16.66	-	16.66	(16.66)	0%		-	
100-5645-510-5100	Benefits / Deferred Comp-ER Match	2,000.00	1,015.50	-	1,015.50	984.50	51%		2,000.00	
100-5645-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	8,000.00	4,079.42	-	4,079.42	3,920.58	51%		8,000.00	
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5645-510-5103	Expenses / Workers Comp Ins	900.00	365.45	-	365.45	534.55	41%		900.00	
	<b>Subtotal: Benefits Expenses</b>	<b>41,900.00</b>	<b>21,377.24</b>	<b>-</b>	<b>21,377.24</b>	<b>20,522.76</b>	<b>51%</b>	<b>-</b>	<b>41,900.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>192,800.00</b>	<b>88,470.80</b>	<b>-</b>	<b>88,470.80</b>	<b>104,329.20</b>	<b>46%</b>	<b>(20,000.00)</b>	<b>172,800.00</b>	
	ESRI's GIS Training	3,280.00	-	-	3,280.00	-	-	(780.00)	2,500.00	ESRI GIS Training registrations are in progress
100-5645-515-5200	Expenses / Training	3,280.00	-	-	3,280.00	-	0%	(780.00)	2,500.00	
	Esri User Conference	1,750.00	987.18	-	987.18	762.82	-	-	1,750.00	Annual Esri User Conference - San Diego
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	1,750.00	987.18	-	987.18	762.82	56%	-	1,750.00	
	ESRI GIS (SUELA)License Renewal	25,000.00	25,000.00	-	25,000.00	-	-	-	25,000.00	ESRI GIS License Renewal has been paid
	NearMap License Renewal	17,500.00	17,500.00	-	17,500.00	-	-	-	17,500.00	Near Map Aerial Imagery License Renewal fee and High Resolutions Elevation Data (DEM) were paid
	ESRI Advantage Program	-	-	-	-	-	-	-	-	
	Computer Supplies iPad Pro	-	-	-	-	-	-	-	-	
100-5645-530-5410	Miscellaneous / Computer Supplies & Maint	42,500.00	42,500.00	-	42,500.00	-	100%	-	42,500.00	
	Fire Flow Test Application	3,000.00	-	-	3,000.00	-	-	-	3,000.00	RFPs are out to Vendors
	Sampling Location Application	3,000.00	-	-	3,000.00	-	-	-	3,000.00	RFPs are out to Vendors
	Construction Metering Application	3,000.00	-	-	3,000.00	-	-	-	3,000.00	Funds have been reallocated to other applications
	Utility Network Creation for ArcGIS Pro	10,000.00	-	-	10,000.00	-	-	-	10,000.00	Quote gathering is in progress
	Integrating ERP Pro 10 Meter data with GIS	6,000.00	-	-	6,000.00	-	-	(6,000.00)	-	Once AMI project is up and running for both service areas, I will resume working on this project next fiscal year
	ArcGIS Enterprise Portal Installation	12,500.00	-	-	12,500.00	-	-	-	12,500.00	RFPs are out to Vendors
	As needed consultant services	8,000.00	-	-	8,000.00	-	-	-	8,000.00	As needed consultant services
	Switching from cloud-based data storage that was provided by ESRI to on-premise data storage on the GIS server due to security enhancements.	-	-	-	-	-	-	-	-	
100-5645-525-5316	Professional Services / Programmer	45,500.00	-	-	-	45,500.00	0%	(6,000.00)	39,500.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>93,030.00</b>	<b>43,487.18</b>	<b>-</b>	<b>43,487.18</b>	<b>49,542.82</b>	<b>47%</b>	<b>(6,780.00)</b>	<b>86,250.00</b>	
	<b>Total Expenses: GIS - 5645</b>	<b>285,830.00</b>	<b>131,957.98</b>	<b>-</b>	<b>131,957.98</b>	<b>153,872.02</b>	<b>46%</b>	<b>(26,780.00)</b>	<b>259,050.00</b>	

West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Board of Directors - 5650</b>										
100-5650-500-5002	Salaries & Wages / Part Time	116,500.00	48,791.13	-	48,791.13	67,708.87	42%		116,500.00	
<b>Subtotal: Payroll Expenses</b>		<b>116,500.00</b>	<b>48,791.13</b>	<b>-</b>	<b>48,791.13</b>	<b>67,708.87</b>	<b>42%</b>	<b>-</b>	<b>116,500.00</b>	
100-5650-510-5123	Benefits / Disability Insurance	300.00	129.18	-	129.18	170.82	43%		300.00	
100-5650-510-5125	Benefits / Life Insurance	3,400.00	1,566.87	-	1,566.87	1,833.13	46%		3,400.00	
100-5650-510-5101	Benefits / FICA	7,200.00	3,135.16	-	3,135.16	4,064.84	44%		7,200.00	
100-5650-510-5102	Benefits / Medicare	1,700.00	733.22	-	733.22	966.78	43%		1,700.00	
100-5650-510-5121	Benefits / Dental	8,200.00	4,641.86	-	4,641.86	3,558.14	57%		8,200.00	
100-5650-510-5120	Benefits / Hosp / Med Insurance	110,300.00	56,808.80	-	56,808.80	53,491.20	52%		110,300.00	
100-5650-510-5122	Benefits / Vision Care Insurance	1,300.00	677.76	-	677.76	622.24	52%		1,300.00	
100-5650-510-5103	Expenses / Workers Comp Ins	700.00	287.87	-	287.87	412.13	41%		700.00	
<b>Subtotal: Benefits Expenses</b>		<b>133,100.00</b>	<b>67,980.72</b>	<b>-</b>	<b>67,980.72</b>	<b>65,119.28</b>	<b>51%</b>	<b>-</b>	<b>133,100.00</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>		<b>249,600.00</b>	<b>116,771.85</b>	<b>-</b>	<b>116,771.85</b>	<b>132,828.15</b>	<b>47%</b>	<b>-</b>	<b>249,600.00</b>	
	Treasurer Services - Clifton Larson Allen	31,800.00	10,500.00	21,300.00	31,800.00	-			31,800.00	Treasurer Services - Clifton Larson Allen \$2650/mth
100-5650-525-5340	Professional Services / Other Consultants	31,800.00	10,500.00	21,300.00	31,800.00	-	100%	-	31,800.00	
	Miscellaneous Training. Executive Education	6,500.00	5,870.00		5,870.00	630.00			6,500.00	
100-5650-515-5200	Expenses / Training	6,500.00	5,870.00	-	5,870.00	630.00	90%	-	6,500.00	
	Miscellaneous. Contingency	2,000.00	-		-	2,000.00			2,000.00	
100-5650-530-5403	Operating Supplies / Miscellaneous	2,000.00	-	-	-	2,000.00	0%	-	2,000.00	
	Expense Reimbursements - Meals/Mileage/lodging/transportation i.e. science fairs, community service participation. Not on Schedule of Ordinance 86.	15,000.00	2,545.00		2,545.00	12,455.00			15,000.00	Expense Reimbursements - Meals/Mileage/lodging/transportation i.e. science fairs, community service participation. Not on Schedule of Ordinance 86.
100-5650-515-5202	Miscellaneous / Trans/Meals/Lodging	15,000.00	2,545.00	-	2,545.00	12,455.00	17%	-	15,000.00	
<b>Subtotal: Non Payroll and Benefits Expenses</b>		<b>55,300.00</b>	<b>18,915.00</b>	<b>21,300.00</b>	<b>40,215.00</b>	<b>15,085.00</b>	<b>73%</b>	<b>-</b>	<b>55,300.00</b>	
<b>Total Expenses: Board of Directors - 5650</b>		<b>304,900.00</b>	<b>135,686.85</b>	<b>21,300.00</b>	<b>156,986.85</b>	<b>147,913.15</b>	<b>51%</b>	<b>-</b>	<b>304,900.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>Human Resources/Risk Management - 5660</b>										
100-5660-500-5001	Salaries & Wages / Full Time	383,900.00	153,595.90	-	153,595.90	230,304.10	40%		383,900.00	Trending low due to HR Analyst vaancy
100-5660-500-5003	Salaries & Wages / Overtime	3,000.00	-	-	3,000.00	0%		3,000.00		
100-5660-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	677.00	-	677.00	623.00	52%		1,300.00	
100-5660-510-5104	Salaries & Wages / Vehicle Allowance	4,800.00	108.00	-	108.00	4,692.00	2%	(4,692.00)	108.00	
	<b>Subtotal: Payroll Expenses</b>	<b>393,000.00</b>	<b>154,380.90</b>	<b>-</b>	<b>154,380.90</b>	<b>238,619.10</b>	<b>39%</b>	<b>(4,692.00)</b>	<b>388,308.00</b>	
100-5660-510-5101	Benefits / FICA	21,600.00	7,131.63	-	7,131.63	14,468.37	33%		21,600.00	
100-5660-510-5102	Benefits / Medicare	5,800.00	2,286.82	-	2,286.82	3,513.18	39%		5,800.00	
100-5660-510-5123	Benefits / Disability Insurance	1,500.00	546.87	-	546.87	953.13	36%		1,500.00	
100-5660-510-5125	Benefits / Life Insurance	1,700.00	620.44	-	620.44	1,079.56	36%		1,700.00	
100-5660-510-5121	Benefits / Dental	5,500.00	1,849.82	-	1,849.82	3,650.18	34%		5,500.00	
100-5660-510-5120	Benefits / Hosp / Med Insurance	69,500.00	25,339.16	-	25,339.16	44,160.84	36%		69,500.00	
100-5660-510-5122	Benefits / Vision Care Insurance	800.00	296.52	-	296.52	503.48	37%		800.00	
100-5660-510-5124	Benefits / EAP	100.00	33.32	-	33.32	66.68	33%		100.00	
100-5660-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	2,031.00	-	2,031.00	3,869.00	34%		5,900.00	
100-5660-510-5105	Expenses / PERS-Pension Classic	31,600.00	16,175.30	-	16,175.30	15,424.70	51%		31,600.00	
100-5660-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	6,300.00	-	-	6,300.00	0%		6,300.00		
100-5660-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	20,300.00	10,416.48	-	10,416.48	9,883.52	51%		20,300.00	
100-5660-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	0%		-		
100-5660-510-5103	Expenses / Workers Comp Ins	2,200.00	802.83	-	802.83	1,397.17	36%		2,200.00	
	<b>Subtotal: Benefits Expenses</b>	<b>172,800.00</b>	<b>67,530.19</b>	<b>-</b>	<b>67,530.19</b>	<b>105,269.81</b>	<b>39%</b>	<b>-</b>	<b>172,800.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>565,800.00</b>	<b>221,911.09</b>	<b>-</b>	<b>221,911.09</b>	<b>343,888.91</b>	<b>39%</b>	<b>(4,692.00)</b>	<b>561,108.00</b>	



### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Required safety training for District Field & Office Staff (Safety Compliance)	8,700.00	2,800.00		2,800.00	5,900.00			8,700.00	
PARMA Conference registration only	600.00			-	600.00			600.00	Risk management training. Did not participate in prior years due to COVID
Training materials and expenses for Human Resources and Supervisors	3,780.00	1,430.00		1,430.00	2,350.00			3,780.00	Legal requirement training for Supervisors and Managers
CalPERs Education Forum Conference registration only	900.00			-	900.00			900.00	Retirement training, changes and updates
Educational Assistance Program - College degrees, training and certifications	20,000.00	5,000.00		5,000.00	15,000.00			20,000.00	Encourage employees to higher education
Neogov Training Conference registration only	3,000.00	(1,294.03)		(1,294.03)	4,294.03			3,000.00	Recruitment and application tracking
IEEAC Trainings	600.00			-	600.00			600.00	Inland Empire chapter for HR staff
Harassment Training	3,500.00	3,700.00		3,700.00	(200.00)			3,500.00	Required training. Not completed in FY2022. Will do FY2023.
JPIA Training Conference registration only	1,600.00			-	1,600.00			1,600.00	JPIA HR Training
CALPELRA Conference registration only	1,000.00			-	1,000.00		(1,000.00)	-	HR & Administrative Training
LCW Conference - Law Updates and training	1,100.00			-	1,100.00			1,100.00	Employment Law Updates and HR training
Other Training - Greg Larson				-	-			-	For FY 2023 moved to Admin Budget for Strategic Planning
Confined Space Entry/Trench Safety Training - Field staff	2,800.00			-	2,800.00		(2,800.00)	-	Bi-Annual safety training required by CalOSHA
Rigging Training - Field staff	2,750.00			-	2,750.00		(2,750.00)	-	Bi-Annual safety training required by CalOSHA
NCCO Crane Training - Field staff	3,500.00			-	3,500.00			3,500.00	Annual safety training required by CalOSHA - working on
Traffic Safety/Flagger Training - Field staff	3,000.00			-	3,000.00		(3,000.00)	-	Bi-Annual safety training required by CalOSHA
CPR Training. Required every three years. Added in this years budget.	2,000.00	1,170.00		1,170.00	830.00			2,000.00	partial funding for staff needing the training
<b>100-5660-515-5200 Expenses / Training</b>	<b>58,830.00</b>	<b>12,805.97</b>	<b>-</b>	<b>12,805.97</b>	<b>46,024.03</b>	<b>22%</b>	<b>(9,550.00)</b>	<b>49,280.00</b>	
CalPELRA Conference Travel lodging & Meal Expenses	1,600.00			-	1,600.00			1,600.00	LCW Legal Update Conference Travel lodging & Meal Expenses
CalPERs Education Forum Conference Travel lodging & Meal Expenses	1,600.00			-	1,600.00		(1,000.00)	600.00	CalPERs Education Forum Conference Travel lodging & Meal Expenses
PARMA Conference Travel lodging & Meal Expenses	500.00			-	500.00			500.00	PARMA Conference Travel lodging & Meal Expenses
Neogov Conference Travel lodging & Meal Expenses	1,500.00	2,503.28		2,503.28	(1,003.28)		1,000.00	2,500.00	Neogov Conference Travel lodging & Meal Expenses
<b>100-5660-515-5202 Miscellaneous / Trans/Meals/Lodging</b>	<b>5,200.00</b>	<b>2,503.28</b>	<b>-</b>	<b>2,503.28</b>	<b>2,696.72</b>	<b>48%</b>	<b>-</b>	<b>5,200.00</b>	
Quarterly celebration for milestones with safety program	20,000.00	11,866.10		11,866.10	8,133.90			20,000.00	Safety incentive for no loss time at work. GC
Safety Luncheons Recognition Program	10,200.00	4,150.50		4,150.50	6,049.50			10,200.00	Employee appreciation for safety program
Milestone Safety Celebration	9,000.00	1,384.84		1,384.84	7,615.16			9,000.00	Retirement luncheon and expenses for retiring staff
<b>100-5660-530-5406 Operating Supplies / Recognition Supply</b>	<b>39,200.00</b>	<b>17,401.44</b>	<b>-</b>	<b>17,401.44</b>	<b>21,798.56</b>	<b>44%</b>	<b>-</b>	<b>39,200.00</b>	
Safety Related Items - Fire Extinguishers, etc	3,000.00	1,820.49		1,820.49	1,179.51			3,000.00	Fire Extinguishers to be recertified in intervals
Safety Committee photos/shirts	1,650.00			-	1,650.00			1,650.00	Safety Committee expenses for committee members
Safety supplies	3,000.00			-	3,000.00			3,000.00	Safety supplies, ex) First aid kits, AED will be ordered
<b>100-5660-530-5405 Operating Supplies / Safety</b>	<b>7,650.00</b>	<b>1,820.49</b>	<b>-</b>	<b>1,820.49</b>	<b>5,829.51</b>	<b>24%</b>	<b>-</b>	<b>7,650.00</b>	
Supplies and promotional Items	600.00	143.78		143.78	456.22			600.00	Misc Lanyards and supplies for access cards
WVWD jackets for Field & Office Staff	9,000.00		5,910.74	5,910.74	3,089.26		(2,000.00)	7,000.00	WVWD jackets for Field & Office Staff were ordered in Dec FY2023. No funds were used in FY2022.
<b>100-5660-530-5403 Operating Supplies / Miscellaneous</b>	<b>9,600.00</b>	<b>143.78</b>	<b>5,910.74</b>	<b>6,054.52</b>	<b>3,545.48</b>	<b>63%</b>	<b>(2,000.00)</b>	<b>7,600.00</b>	

West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Samba Holdings - HR Services	1,400.00	759.40		759.40	640.60			1,400.00	DMV pull notices
	EVWD Safety Membership	400.00			-	400.00			400.00	Emergency Safety partnership with local agencies
	IEPMA	450.00			-	450.00			450.00	public management for Human resources
	Other subscriptions -FMLA, EEO, etc.	2,000.00	993.00		993.00	1,007.00			2,000.00	FMLA, EEO, etc.
	hope newsletter	500.00	376.00		376.00	124.00			500.00	Wellness Newsletter
	Cal-Chamber HR Membership	800.00			-	800.00			800.00	Provides Labor Law helpline, Legislative Advocacy, HRCalifornia Alert newsletter
	LCW Membership	7,500.00	5,170.00		5,170.00	2,330.00		(2,000.00)	5,500.00	Provides HR law library
	Wienhoff Drug Testing - Random testing for Class A Drivers	1,000.00	595.00		595.00	405.00			1,000.00	DOT requirement Random testing for Class A Drivers
100-5660-515-5201	Miscellaneous / Subscription & Memberships	14,050.00	7,893.40	-	7,893.40	6,156.60	56%	(2,000.00)	12,050.00	
	Recruiting activities	12,750.00	1,647.05		1,647.05	11,102.95		(5,250.00)	7,500.00	advertising in various sources, interviewing process
	US Healthworks & Pre-Employment Physicals (Occupational Health)	7,000.00	2,333.00		2,333.00	4,667.00			7,000.00	Required Doctor and clinic Expenses for Class A physicals, plus WC cases, other physicals included random drug test for accident related testing
	Employee Relations (Background checks)		1,870.56		1,870.56	(1,870.56)			-	Savings by Using Neogov Platform
			34,320.00	12,500.00	46,820.00	(46,820.00)		46,862.00	46,862.00	recruitment costs for CFO & GM
	Pre-Employment Testing	3,500.00			-	3,500.00			3,500.00	testing materials for recruitments like excel tests. CSR I,II
100-5660-536-5474	Miscellaneous / Recruitment	23,250.00	40,170.61	12,500.00	52,670.61	(29,420.61)	227%	41,612.00	64,862.00	
	Employee Wellness	16,000.00	579.50		579.50	15,420.50			16,000.00	Employee Wellness activities & luncheon. Plan to use second half of the Year.
100-5660-536-5453	Miscellaneous / Employee Wellness Program	16,000.00	579.50	-	579.50	15,420.50	4%	-	16,000.00	
	Legal services	40,000.00	-		-	40,000.00		(40,000.00)	-	Coding to Admin Legal account
100-5660-526-5330	Professional Services / Legal	40,000.00	-	-	-	40,000.00	0%	(40,000.00)	-	
	Executive Coaching & Strategic Planning				-	-			-	FY2023 Budget moved to Admin Dept.
	HR Consulting	40,000.00	2,005.00	2,400.00	4,405.00	35,595.00		(15,000.00)	25,000.00	Interactive and Accommodations process. Shaw
	Class and Compensation Study	70,000.00		119,330.00	119,330.00	(49,330.00)		50,000.00	120,000.00	To ensure classifications are aligned with duties performed and with industry standards.
	investigative services	25,000.00			-	25,000.00		(25,000.00)	-	
	Internship Hr Program	50,000.00	10,957.00		10,957.00	39,043.00		(20,000.00)	30,000.00	IEWorks Internship program
100-5660-525-5340	Professional Services / Other Consultants	185,000.00	12,962.00	121,730.00	134,692.00	50,308.00	73%	(10,000.00)	175,000.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>398,780.00</b>	<b>96,280.47</b>	<b>140,140.74</b>	<b>236,421.21</b>	<b>162,358.79</b>	<b>59%</b>	<b>(21,938.00)</b>	<b>376,842.00</b>	
	<b>Total Expenses: Human Resources/Risk Mgmt - 5660</b>	<b>964,580.00</b>	<b>318,191.56</b>	<b>140,140.74</b>	<b>458,332.30</b>	<b>506,247.70</b>	<b>48%</b>	<b>(26,630.00)</b>	<b>937,950.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>Purchasing - 5680</b>										
100-5680-500-5001	Salaries & Wages / Full Time	427,400.00	187,006.46	-	187,006.46	240,393.54	44%		427,400.00	Trending low due to Facilities Tech Vacancy
100-5680-500-5003	Salaries & Wages / Overtime	3,000.00	842.58	-	842.58	2,157.42	28%		3,000.00	
100-5680-500-5021	Salaries & Wages / Class A Drivers License	700.00	338.50	-	338.50	361.50	48%		700.00	
100-5680-500-5020	Salaries & Wages / Bilingual Compensation	700.00	338.50	-	338.50	361.50	48%		700.00	
	<b>Subtotal: Payroll Expenses</b>	<b>431,800.00</b>	<b>188,526.04</b>	<b>-</b>	<b>188,526.04</b>	<b>243,273.96</b>	<b>44%</b>	<b>-</b>	<b>431,800.00</b>	
100-5680-510-5101	Benefits / FICA	27,200.00	11,898.11	-	11,898.11	15,301.89	44%		27,200.00	
100-5680-510-5102	Benefits / Medicare	6,400.00	2,782.55	-	2,782.55	3,617.45	43%		6,400.00	
100-5680-510-5123	Benefits / Disability Insurance	2,100.00	690.20	-	690.20	1,409.80	33%		2,100.00	
100-5680-510-5125	Benefits / Life Insurance	2,400.00	878.05	-	878.05	1,521.95	37%		2,400.00	
100-5680-510-5121	Benefits / Dental	9,700.00	4,122.19	-	4,122.19	5,577.81	42%		9,700.00	
100-5680-510-5120	Benefits / Hosp / Med Insurance	122,100.00	50,758.36	-	50,758.36	71,341.64	42%		122,100.00	
100-5680-510-5122	Benefits / Vision Care Insurance	1,300.00	579.72	-	579.72	720.28	45%		1,300.00	
100-5680-510-5124	Benefits / EAP	100.00	65.13	-	65.13	34.87	65%		100.00	
100-5680-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	2,669.54	-	2,669.54	7,130.46	27%		9,800.00	
100-5680-510-5105	Expenses / PERS-Pension Classic	8,700.00	4,469.46	-	4,469.46	4,230.54	51%		8,700.00	
100-5680-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	25,400.00	10,382.64	-	10,382.64	15,017.36	41%		25,400.00	
100-5680-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	5,600.00	2,878.15	-	2,878.15	2,721.85	51%		5,600.00	
100-5680-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5680-510-5103	Expenses / Workers Comp Ins	5,400.00	1,005.77	-	1,005.77	4,394.23	19%		5,400.00	
	<b>Subtotal: Benefits Expenses</b>	<b>226,200.00</b>	<b>93,179.87</b>	<b>-</b>	<b>93,179.87</b>	<b>133,020.13</b>	<b>41%</b>	<b>-</b>	<b>226,200.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>658,000.00</b>	<b>281,705.91</b>	<b>-</b>	<b>281,705.91</b>	<b>376,294.09</b>	<b>43%</b>	<b>-</b>	<b>658,000.00</b>	
	Training for 4 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification	3,000.00	1,204.00		1,204.00	1,796.00			3,000.00	Training for 4 Department Staff members in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification, and Inventory management. Will need funds for training for new Facilities Maintenance Tech.
100-5680-515-5200	Expenses / Training	3,000.00	1,204.00	-	1,204.00	1,796.00	40%	-	3,000.00	
	Uniforms and Boots Expenses for 4 Purchasing Department Staff	1,600.00	737.05		737.05	862.95		500.00	2,100.00	Uniforms and Boots Expenses for 4 Purchasing Department Staff. Adding 1x Facilities Maintenance Tech that will be needing uniforms and boots
100-5680-536-5475	Operating Supplies / Uniforms	1,600.00	737.05	-	737.05	862.95	46%	500.00	2,100.00	
	Conference and Travel Expenses for 2 Department Staff for 2021 CAPPO Conference in Monterey, CA for seminars, workshops, training and networking with other CA Public Agencies.	2,200.00	1,112.83	915.00	2,027.83	172.17			2,200.00	2 Department Staff to attend the CAPPO (California Association of Procurement Officials) Conference or the Tri State Seminar. Waiting on Hotel charge for CAPPO (~\$900) on next CC statement.
100-5680-515-5202	Miscellaneous / Trans/Meals/Lodging	2,200.00	1,112.83	915.00	2,027.83	172.17	92%	-	2,200.00	
	Miscellaneous Department operating supplies	1,000.00				1,000.00		(500.00)	500.00	Miscellaneous Department operating supplies. Would like to leave rest for tools and equipment for Facilities Maintenance Technician
100-5680-530-5403	Operating Supplies / Miscellaneous	1,000.00	-	-	-	1,000.00	0%	(500.00)	500.00	
	Memberships and Subscriptions for 4 Department Staff for CAPPO, ICWA, AWWA	1,500.00	75.00		75.00	1,425.00			1,500.00	Memberships and Subscriptions for CAPPO, NIGP, and NPI. Just paid the CAPPO membership (\$560) & NIGP membership (\$480) for the Department end of January.
100-5680-515-5201	Miscellaneous / Subscriptions & Memberships	1,500.00	75.00	-	75.00	1,425.00	5%	-	1,500.00	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>9,300.00</b>	<b>3,128.88</b>	<b>915.00</b>	<b>4,043.88</b>	<b>5,256.12</b>	<b>43%</b>	<b>-</b>	<b>9,300.00</b>	
	<b>Total Expenses: Purchasing - 5680</b>	<b>667,300.00</b>	<b>284,834.79</b>	<b>915.00</b>	<b>285,749.79</b>	<b>381,550.21</b>	<b>43%</b>	<b>-</b>	<b>667,300.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification	
<b>Government / Public Affairs - 5710</b>										
100-5710-500-5001	Salaries & Wages / Full Time	449,800.00	138,452.13	-	138,452.13	311,347.87	31%	(15,000.00)	434,800.00	Trending low due to Public Affairs Manager & Community Affairs Rep Vacancies
100-5710-500-5003	Salaries & Wages / Overtime	14,000.00	10,783.92	-	10,783.92	3,216.08	77%	10,000.00	24,000.00	
100-5710-500-5002	Salaries & Wages / Part Time		1,815.77	-	1,815.77	(1,815.77)	0%	5,000.00	5,000.00	
100-5710-500-5020	Salaries & Wages / Bilingual Compensation	700.00	338.50	-	338.50	361.50	48%		700.00	
	<b>Subtotal: Payroll Expenses</b>	<b>464,500.00</b>	<b>151,390.32</b>	<b>-</b>	<b>151,390.32</b>	<b>313,109.68</b>	<b>33%</b>	<b>-</b>	<b>464,500.00</b>	
100-5710-510-5101	Benefits / FICA	25,900.00	7,706.21	-	7,706.21	18,193.79	30%		25,900.00	
100-5710-510-5102	Benefits / Medicare	6,600.00	2,225.63	-	2,225.63	4,374.37	34%		6,600.00	
100-5710-510-5123	Benefits / Disability Insurance	1,800.00	508.38	-	508.38	1,291.62	28%		1,800.00	
100-5710-510-5125	Benefits / Life Insurance	2,000.00	592.68	-	592.68	1,407.32	30%		2,000.00	
100-5710-510-5121	Benefits / Dental	6,000.00	1,431.45	-	1,431.45	4,568.55	24%		6,000.00	
100-5710-510-5120	Benefits / Hosp / Med Insurance	95,300.00	23,229.00	-	23,229.00	72,071.00	24%		95,300.00	
100-5710-510-5122	Benefits / Vision Care Insurance	1,100.00	320.57	-	320.57	779.43	29%		1,100.00	
100-5710-510-5124	Benefits / EAP	100.00	36.03	-	36.03	63.97	36%		100.00	
100-5710-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	1,082.44	-	1,082.44	6,717.56	14%		7,800.00	
100-5710-510-5105	Expenses / PERS-Pension Classic	-	35.71	-	35.71	(35.71)	0%		-	
100-5710-510-5106	PERS-Pension / Employer PEPR-2nd Tier	32,900.00	9,300.06	-	9,300.06	23,599.94	28%		32,900.00	
100-5710-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	23.00	-	23.00	(23.00)	0%		-	
100-5710-510-5103	Expenses / Workers Comp Ins	2,700.00	3,136.54	-	3,136.54	(436.54)	116%		2,700.00	
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
	<b>Subtotal: Benefits Expenses</b>	<b>182,200.00</b>	<b>49,627.70</b>	<b>-</b>	<b>49,627.70</b>	<b>132,572.30</b>	<b>27%</b>	<b>-</b>	<b>182,200.00</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>646,700.00</b>	<b>201,018.02</b>	<b>-</b>	<b>201,018.02</b>	<b>445,681.98</b>	<b>31%</b>	<b>-</b>	<b>646,700.00</b>	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts		FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	PIO Training	2,000.00	1,680.00		1,680.00	320.00			2,000.00	Association Training (CSDA, ACWA, AWWA, WELL, PRSA, CMUA)
	Personalized Professional Media Training	600.00			-	600.00		(600.00)	-	
	Online Compliance and Transparency Made Easy	1,196.00			-	1,196.00		(1,196.00)	-	
	Social Media Marketing Workshop	1,196.00			-	1,196.00			1,196.00	Social Media Marketing Workshop
	ACWA Legislative Symposium	2,000.00			-	2,000.00			2,000.00	ACWA Legislative Symposium
	Water Use Efficiency/Conservation	1,500.00	970.00		970.00	530.00			1,500.00	Water Use Efficiency/Conservation
	Water Quality Workshop	780.00			-	780.00		(780.00)	-	
	Misc. Other Trainings				-	-			-	
100-5710-515-5200	Expenses / Training	9,272.00	2,650.00	-	2,650.00	6,622.00	29%	(2,576.00)	6,696.00	
	WVWD Logo Apparel -	2,000.00	92.92		92.92	1,907.08		(500.00)	1,500.00	
100-5710-536-5475	Operating Supplies / Uniforms	2,000.00	92.92	-	92.92	1,907.08	5%	(500.00)	1,500.00	
	Misc. Postage for various mailers (event invitations, state quality report, important information, etc.)	19,500.00	4,270.50	15,229.50	19,500.00	-			19,500.00	Postage for various mailers including drought notification mailers, conservation education, state quality report, etc.
100-5710-536-5471	Postage & Shipping	19,500.00	4,270.50	15,229.50	19,500.00	-	100%	-	19,500.00	
	Annual Poster/Calendar Contest. Printing and contest awards.	10,000.00	4,570.67		4,570.67	5,429.33			10,000.00	Annual Poster/Calendar Contest. Printing and contest awards.
	Monthly Newsletter distributed by mail and electronically to service and billing addresses	18,000.00	10,121.96		10,121.96	7,878.04			18,000.00	Monthly Newsletter distributed by mail and electronically to service and billing addresses
	misc. printing of district materials	3,000.00	2,977.44		2,977.44	22.56			3,000.00	Bill Inserts
	Outreach Events	20,000.00	3,006.42	18,576.53	21,582.95	(1,582.95)			20,000.00	This was not budgeted last Fiscal Year FY2022. Increase community engagement by regularly attending community events and meetings. New events for Conservation. Bloomington Alley groundbreaking, Roemer Expansion project groundbreaking, customer service week, and water professional week, etc.
100-5710-536-5411	Miscellaneous / Printing	51,000.00	20,676.49	18,576.53	39,253.02	11,746.98	77%	-	51,000.00	
	Advocacy Travel (Washington, D.C. & Sacramento)	10,000.00			-	10,000.00		(10,000.00)	-	
	Association Travel (CSDA, ACWA, AWWA, PRSA,)	8,000.00	3,117.64		3,117.64	4,882.36		2,000.00	10,000.00	Association Travel (CSDA, ACWA, AWWA, WELL, PRSA, CMUA)
	CAPIO & CalEOS Conferences travel expenses	4,500.00			-	4,500.00			4,500.00	CAPIO & CalEOS Conferences travel expenses
	Other Misc	2,500.00	310.26		310.26	2,189.74		(2,200.00)	300.00	
100-5710-515-5202	Miscellaneous / Trans/Meals/Lodging	25,000.00	3,427.90	-	3,427.90	21,572.10	14%	(10,200.00)	14,800.00	
	Canva For Work Subscription	140.00			-	140.00			140.00	Canva For Work Subscription
	Constant Contact and Archive Social	7,500.00	1,017.97		1,017.97	6,482.03		(4,500.00)	3,000.00	Constant Contact and Archive Social PRA's
	CAPIO Membership	1,000.00			-	1,000.00			1,000.00	CAPIO Membership
	Various Publications	1,600.00	889.43		889.43	710.57			1,600.00	Various Publications
			1,500.00			-		1,500.00	1,500.00	WEWAC Membership
	Colton Chamber of Commerce Membership	300.00			-	300.00			300.00	Colton Chamber of Commerce Membership
	Rialto Chamber of Commerce Membership	300.00			-	300.00			300.00	Rialto Chamber of Commerce Membership
	Fontana Chamber of Commerce Membership	600.00			-	600.00			600.00	Fontana Chamber of Commerce Membership
100-5710-515-5201	Miscellaneous / Subscriptions & Memberships	11,440.00	3,407.40	-	3,407.40	8,032.60	30%	(3,000.00)	8,440.00	

### West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Federal Lobbyist	150,000.00	50,000.00	100,000.00	150,000.00	-			150,000.00	Federal Lobbyist
State Lobbyist	144,000.00	37,727.50	52,500.00	90,227.50	53,772.50		(54,000.00)	90,000.00	State Lobbyist contract amendment needed
Outreach and Education	25,000.00			-	25,000.00			25,000.00	Conservation Classes and Workshops will start soon
Communications Consultant	150,000.00	30,000.00	60,000.00	90,000.00	60,000.00		(60,000.00)	90,000.00	Communications Consultant
On-call graphic design	25,000.00	6,765.62	18,234.38	25,000.00	-			25,000.00	On-call graphic design (Budget Book, Newsletters, monthly reports, etc)
<b>100-5710-525-5340 Professional Services / Other Consultants</b>	<b>494,000.00</b>	<b>124,493.12</b>	<b>344,734.38</b>	<b>469,227.50</b>	<b>24,772.50</b>	<b>95%</b>	<b>(114,000.00)</b>	<b>380,000.00</b>	
Solar Challenge Sponsorship - Rialto High School	10,000.00	3,500.00		3,500.00	6,500.00		(4,000.00)	6,000.00	Inland Solar Challenge Sponsorship for Rialto High School
Community Event Sponsorships	15,000.00	3,500.00		3,500.00	11,500.00			15,000.00	Community Event Sponsorships
<b>100-5710-537-5506 Sponsorships</b>	<b>25,000.00</b>	<b>7,000.00</b>	<b>-</b>	<b>7,000.00</b>	<b>18,000.00</b>	<b>28%</b>	<b>(4,000.00)</b>	<b>21,000.00</b>	
Water Education Workshops/Education Video	20,000.00	1,610.00		1,610.00	18,390.00		(12,000.00)	8,000.00	Water Education Workshops/Education Video. Conservation messaging
Conservation Materials/Kits	20,000.00	16,280.00	995.00	17,275.00	2,725.00			20,000.00	Drought Education Kits to Reduce water consumption and waste
Increase engagement with WVWD social media accounts.	7,500.00	3,118.49		3,118.49	4,381.51			7,500.00	Increase education and awareness to community within social media platform. Social presence in media. Boosting posts, social media mgmt platforms, interagency collaboration, nextdoor app.
Misc. Conservation event supplies, water bottles	3,000.00	3,030.31		3,030.31	(30.31)			3,000.00	Misc. event supplies, water bottles
Earth Day event	25,000.00	860.00		860.00	24,140.00		20,000.00	45,000.00	Earth Day event
<b>100-5710-537-5502 Outreach Programs</b>	<b>75,500.00</b>	<b>24,898.80</b>	<b>995.00</b>	<b>25,893.80</b>	<b>49,606.20</b>	<b>34%</b>	<b>8,000.00</b>	<b>83,500.00</b>	
Public Affairs specific materials and supplies	3,500.00	318.29		318.29	3,181.71			3,500.00	Misc materials for Roemer ground breaking ribbon cutting and ceremonies to celebrate
<b>100-5710-530-5403 Materials &amp; Supplies / Miscellaneous</b>	<b>3,500.00</b>	<b>318.29</b>	<b>-</b>	<b>318.29</b>	<b>3,181.71</b>	<b>9%</b>	<b>-</b>	<b>3,500.00</b>	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>716,212.00</b>	<b>191,235.42</b>	<b>379,535.41</b>	<b>570,770.83</b>	<b>145,441.17</b>	<b>80%</b>	<b>(126,276.00)</b>	<b>589,936.00</b>	
<b>Total Expenses: Public Affairs - 5710</b>	<b>1,362,912.00</b>	<b>392,253.44</b>	<b>379,535.41</b>	<b>771,788.85</b>	<b>591,123.15</b>	<b>57%</b>	<b>(126,276.00)</b>	<b>1,236,636.00</b>	
<b>Grants &amp; Rebates - 5720</b>									
Grant Writing Consultant	20,000.00			-	20,000.00		(20,000.00)	-	
<b>100-5720-525-5340 Professional Services / Other Consultants</b>	<b>20,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000.00</b>	<b>0%</b>	<b>(20,000.00)</b>	<b>-</b>	
High-Efficiency Toilets	2,000.00	450.00		450.00	1,550.00			2,000.00	Rebates. Valley District reimburses 25%.
High-Efficiency Washing Machines	2,000.00	900.00		900.00	1,100.00			2,000.00	Rebates. Valley District reimburses 25%.
Weather-Based Smart Irrigation Controllers	1,000.00	500.98		500.98	499.02			1,000.00	Rebates. Valley District reimburses 25%.
High-Efficiency Sprinkler Nozzles	500.00			-	500.00			500.00	Rebates. Valley District reimburses 25%.
Turf Replacement (Residential, Commerical, Industrial, Institutional)	54,500.00	12,424.48		12,424.48	42,075.52		(30,000.00)	24,500.00	Rebates. Pursuant to drought guidelines and decrease water use efficiency. Valley District reimburses turf rebates
<b>100-5720-537-5503 Programs / Rebate</b>	<b>60,000.00</b>	<b>14,275.46</b>	<b>-</b>	<b>14,275.46</b>	<b>45,724.54</b>	<b>24%</b>	<b>(30,000.00)</b>	<b>30,000.00</b>	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>80,000.00</b>	<b>14,275.46</b>	<b>-</b>	<b>14,275.46</b>	<b>65,724.54</b>	<b>18%</b>	<b>(50,000.00)</b>	<b>30,000.00</b>	
<b>Total Expenses: Grants &amp; Rebates - 5720</b>	<b>80,000.00</b>	<b>14,275.46</b>	<b>-</b>	<b>14,275.46</b>	<b>65,724.54</b>	<b>18%</b>	<b>(50,000.00)</b>	<b>30,000.00</b>	
<b>Total Operating Expenses</b>	<b>31,659,962.00</b>	<b>15,142,440.78</b>	<b>2,187,889.91</b>	<b>17,330,330.69</b>	<b>14,329,631.31</b>	<b>55%</b>	<b>-</b>	<b>31,659,962.00</b>	
<b>Operating Surplus(Deficit) Before Depreciation/Amortization</b>	<b>177,869.00</b>	<b>2,748,719.59</b>	<b>(2,187,889.91)</b>	<b>560,829.68</b>	<b>(382,960.68)</b>	<b>315%</b>	<b>-</b>	<b>177,869.00</b>	

## West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Non-Operating Revenues</b>									
<b>Property Taxes</b>									
100-4030-420-4201	Taxes & Assessments / County Of San Bernardino	-	661.82	-	661.82	(661.82)	0%	-	
100-4030-420-4215	Redevelopment Passthrough (RPPTF)	1,063,061.00	809,579.62	-	809,579.62	253,481.38	76%	1,063,061.00	
100-4030-420-4214	Prop Taxes-Redevelopment Deferred Pymt Oblig.	-	-	-	-	-	0%	-	
100-4030-420-4202	Homeowners Exemption	13,322.00	2,009.00	-	2,009.00	11,313.00	15%	13,322.00	
100-4030-420-4208	Supplemental Secured	1,833,243.00	1,126,383.99	-	1,126,383.99	706,859.01	61%	1,833,243.00	
100-4030-420-4209	Supplemental Unsecured	67,045.00	72,997.93	-	72,997.93	(5,952.93)	109%	67,045.00	
100-4030-420-4206	Property Tax Secured	27.00	7.05	-	7.05	19.95	26%	27.00	
100-4030-420-4207	Property Tax Unsecured	2.00	0.61	-	0.61	1.39	31%	2.00	
100-4030-420-4204	Mobile Home Interest	20,439.00	12,836.44	-	12,836.44	7,602.56	63%	20,439.00	
100-4030-420-4210	Utility Secured	71,537.00	6,076.95	-	6,076.95	65,460.05	8%	71,537.00	
100-4030-420-4205	Prior Year Secured	452.00	0.02	-	0.02	451.98	0%	452.00	
100-4030-420-4450	County Tax Collection Fee	5.00	1.20	-	1.20	3.80	24%	5.00	
100-4030-420-4211	Penalty	433.00	-	-	-	433.00	0%	433.00	
<b>Subtotal: Property Taxes</b>		<b>3,069,566.00</b>	<b>2,030,554.63</b>	<b>-</b>	<b>2,030,554.63</b>	<b>1,039,011.37</b>	<b>66%</b>	<b>-</b>	<b>3,069,566.00</b>
<b>Grants and Reimbursements</b>									
100-4060-425-4250	Grant Revenue / Grant	-	-	-	-	-	0%	-	
100-4060-425-4251	Expense Reimbursements	127,892.00	6,571.09	-	6,571.09	121,320.91	5%	127,892.00	
<b>Subtotal: Grants and Reimbursements</b>		<b>127,892.00</b>	<b>6,571.09</b>	<b>-</b>	<b>6,571.09</b>	<b>121,320.91</b>	<b>5%</b>	<b>-</b>	<b>127,892.00</b>
<b>Interest and Investment Earnings</b>									
100-4040-426-4300	Interest Income On Investments	350,000.00	584,124.78	-	584,124.78	(234,124.78)	167%	350,000.00	
100-4040-426-4301	Revenue / Unrealized Gain On Invest	-	340,614.03	-	340,614.03	(340,614.03)	0%	-	
<b>Subtotal: Interest and Investment Earnings</b>		<b>350,000.00</b>	<b>924,738.81</b>	<b>-</b>	<b>924,738.81</b>	<b>(574,738.81)</b>	<b>264%</b>	<b>-</b>	<b>350,000.00</b>
<b>Rental Income - Cellular Anntenas</b>									
100-4050-427-4350	Rental & Leasing of Property	36,303.00	22,183.56	-	22,183.56	14,119.44	61%	36,303.00	
<b>Subtotal: Rental Income - Cellular Anntenas</b>		<b>36,303.00</b>	<b>22,183.56</b>	<b>-</b>	<b>22,183.56</b>	<b>14,119.44</b>	<b>61%</b>	<b>-</b>	<b>36,303.00</b>
<b>Other Non-Operating Revenues</b>									
100-4080-435-4453	Other Income / Settlement	-	10,398,699.14	-	10,398,699.14	(10,398,699.14)	0%	-	One-time TCP Settlement
100-4080-435-4454	Other Income / Misc (Contingent)	-	200.00	-	200.00	(200.00)	0%	-	
100-4080-435-4452	Recycling Materials Sold	14,016.00	6,687.43	-	6,687.43	7,328.57	48%	14,016.00	
100-4080-435-4451	Other Income / Employee Wellness Program	1,767.00	1,700.00	-	1,700.00	67.00	96%	1,767.00	
<b>Subtotal: Other Non-Operating Revenues</b>		<b>15,783.00</b>	<b>10,407,286.57</b>	<b>-</b>	<b>10,407,286.57</b>	<b>(10,391,503.57)</b>	<b>65940%</b>	<b>-</b>	<b>15,783.00</b>
<b>Gain On Sale/Disposition Of Capital Assets</b>									
100-4070-430-4400	Gain-Asset Sale/Retirement	-	735,493.68	-	735,493.68	(735,493.68)	0%	-	One-time monies from Fontana for 24" pipeline
<b>Subtotal: Gain On Sale/Disposition Of Capital Assets</b>		<b>-</b>	<b>735,493.68</b>	<b>-</b>	<b>735,493.68</b>	<b>(735,493.68)</b>	<b>0%</b>	<b>-</b>	<b>-</b>
<b>Total Non-Operating Revenues</b>		<b>3,599,544.00</b>	<b>14,126,828.34</b>	<b>-</b>	<b>14,126,828.34</b>	<b>(10,527,284.34)</b>	<b>392%</b>	<b>-</b>	<b>3,599,544.00</b>

## West Valley Water District - Fiscal Year 2022-2023 Mid-Year Operating Budget Detail

GL Accounts	FY 2022-23 Current Budget	YTD Actual As of 1/31/23	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
<b>Non-Operating Expenses</b>									
<b>Loss On Sale/Disposition Of Capital Assets</b>									
100-6800-609-6041	Miscellaneous / Loss-Asset Sale / Retrmt	-	-	-	-	0%		-	
100-6800-615-6040	Miscellaneous / Impairment Loss	-	-	-	-	0%		-	
<b>Subtotal: Loss On Sale/Disposition Of Capital Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	
<b>Interest Expense - Long-Term Debt</b>									
100-6200-610-6010	Long Term Debt / Interest	863,300.00	434,950.00	-	434,950.00	50%		863,300.00	
100-6200-610-6009	Long Term Debt / Interest Hydro Station	25,000.00	10,677.00	-	10,677.00	43%		25,000.00	
100-6200-610-6011	Miscellaneous / Premium Amortization Bond	-	-	-	-	0%		-	
100-6300-613-6051	Amort-Bond Issue Costs	6,615.00	6,615.00	-	6,615.00	100%		6,615.00	
<b>Subtotal: Interest Expense - Long-Term Debt</b>		<b>894,915.00</b>	<b>452,242.00</b>	<b>-</b>	<b>452,242.00</b>	<b>0.51</b>	<b>-</b>	<b>894,915.00</b>	
<b>Total Non-Operating Expenses</b>		<b>894,915.00</b>	<b>452,242.00</b>	<b>-</b>	<b>452,242.00</b>	<b>51%</b>	<b>-</b>	<b>894,915.00</b>	

<b>Non-Operating Surplus(Deficit)</b>	<b>2,704,629.00</b>	<b>13,674,586.34</b>	<b>-</b>	<b>13,674,586.34</b>	<b>(10,969,957.34)</b>	<b>506%</b>	<b>-</b>	<b>2,704,629.00</b>
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OPERATING BUDGET SUMMARY									
<b>Grand Total Revenues</b>		35,437,375	32,017,989	-	32,017,989	3,419,386	90%	35,437,375	
<b>Grand Total Expenses</b>		32,554,877	15,594,683	2,187,890	17,782,573	14,772,304	55%	32,554,877	
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>		1,092,629	931,865	160,764	1,092,629	(0)	100%	1,092,629	
<b>Net Surplus(Deficit)</b>		<b>1,789,869</b>	<b>15,491,441</b>	<b>(2,348,654)</b>	<b>13,142,787</b>	<b>(11,352,918)</b>	<b>-</b>	<b>1,789,869</b>	

DEBT SERVICE										
<b>Debt Covenance Ratio Calculation:</b>										
<b>Debt Service</b>										
Net Revenue		3,777,413								3,777,413
Series 2016A Bond Debt Service		1,306,350								1,306,350
<b>Debt Covenance Ratio (Minimum 1.20)</b>		<b>2.89</b>								<b>2.89</b>
Calculation: Net Revenue ÷ Total Debt Service										



# Exhibit D

Revenue Trending Comparison - Water Consumption Sales and Service Charges

Account Name	Period Month	1 Jul	2 Aug	3 Sep	4 Oct	5 Nov	6 Dec	Mid-Year Totals	7 Jan	8 Feb	9 Mar	10 Apr	11 May	12 Jun	Year-End Total
<b>FY 2020</b>															
Water Domestic / Tier 1		426,076.52	430,341.51	381,740.75	399,868.12	428,062.36	339,170.09	2,405,259.35	506,198.73	348,711.56	365,074.38	389,197.74	416,454.29	472,757.46	4,903,653.51
Water Domestic / Tier 2		696,332.93	809,323.48	695,510.40	578,439.07	651,954.14	393,361.26	3,824,921.28	394,446.37	321,984.77	348,966.00	319,356.60	456,214.98	737,230.46	6,403,120.46
Water Domestic / Tier 3		554,977.26	684,544.49	616,959.02	535,449.65	580,177.88	374,890.44	3,346,998.74	311,627.49	306,557.82	314,698.35	288,897.46	314,427.24	564,641.99	5,447,849.09
Revenue / Water Domestic		-	(418.81)	50.00	(49.56)	(49.21)	(536.96)	(1,004.54)	(89.18)	-	860.36	(43.51)	-	-	(276.87)
Revenue / Water-Pressure Irr		3,644.42	4,828.91	4,530.38	3,519.23	3,054.85	1,449.85	21,027.64	353.10	1,243.34	1,378.16	629.16	1,886.41	3,496.76	30,014.57
Revenue / Water-Hydrant		35,668.71	37,558.20	40,330.62	70,950.51	61,038.20	14,959.77	260,506.01	10,216.41	18,837.66	31,165.68	12,574.38	17,645.16	18,431.04	369,376.34
Revenue / Water-Unauth Use Fir Ser		15,790.90	16,950.90	12,686.90	11,354.90	9,627.90	10,355.90	76,767.40	18,638.40	16,950.05	14,802.50	14,455.63	10,371.00	10,381.00	162,365.98
Revenue / Wholesale Water Sales		3,378.40	-	-	-	-	-	3,378.40	-	584.40	6,658.00	12,589.60	11,208.40	11,099.20	45,518.00
Revenue / Domestic Mo Ser Chg		592,803.91	593,747.60	521,107.77	543,117.04	598,899.63	505,409.59	3,355,085.54	828,287.19	530,977.01	503,329.24	597,128.68	609,508.47	665,470.85	7,089,786.98
Revenue / Fire Service Mo Ser Chg		26,365.81	26,399.54	25,996.21	26,842.91	28,917.91	26,614.58	161,136.96	30,336.37	27,503.78	22,338.12	32,016.66	27,598.99	27,977.02	328,907.90
Revenue / Hydrants Mo Ser Chg		4,143.87	3,831.67	4,070.69	4,363.37	4,521.91	4,397.52	25,329.03	4,370.70	4,117.03	2,141.92	2,153.51	1,474.26	1,049.74	40,636.19
Revenue / Backflowdevice Mo Ser Chg		3,588.56	3,592.45	3,519.25	3,501.55	3,760.37	3,350.51	21,312.69	4,249.72	3,657.39	3,021.75	4,201.88	3,754.48	3,857.38	44,055.29
<b>Grand Total</b>		<b>2,362,771.29</b>	<b>2,610,699.94</b>	<b>2,306,501.99</b>	<b>2,177,356.79</b>	<b>2,369,965.94</b>	<b>1,673,422.55</b>	<b>13,500,718.50</b>	<b>2,108,635.30</b>	<b>1,581,124.81</b>	<b>1,614,434.46</b>	<b>1,673,157.79</b>	<b>1,870,543.68</b>	<b>2,516,392.90</b>	<b>24,865,007.44</b>
<b>FY 2021</b>															
Water Domestic / Tier 1		476,769.34	368,142.81	521,193.35	406,932.94	362,724.97	456,535.77	2,592,299.18	429,342.06	403,703.25	480,564.45	352,556.00	436,889.29	523,993.51	5,219,347.74
Water Domestic / Tier 2		856,595.78	748,496.78	990,362.22	766,267.08	546,092.83	533,867.48	4,441,682.17	525,740.88	376,622.56	414,669.20	432,074.90	593,440.56	774,308.46	7,558,538.73
Water Domestic / Tier 3		673,697.35	640,161.95	787,932.35	700,620.45	489,027.16	514,781.07	3,806,220.33	487,723.18	316,242.18	343,119.76	406,277.60	472,150.65	566,279.62	6,398,013.32
Revenue / Water Domestic		(71.83)	-	-	-	-	-	(71.83)	-	-	-	-	-	(312.77)	(384.60)
Revenue / Water-Pressure Irr		3,745.00	5,146.70	4,530.38	4,975.50	3,464.66	1,914.23	23,776.47	1,815.79	953.37	1,099.96	1,564.34	1,972.01	2,263.05	33,444.99
Revenue / Water-Hydrant		27,086.80	86,495.63	50,421.07	4,323.85	27,961.87	10,317.71	206,606.93	14,515.84	16,059.27	9,730.66	21,893.38	33,197.28	95,411.78	397,415.14
Revenue / Water-Unauth Use Fir Ser		16,120.63	21,984.00	14,264.61	13,780.50	27,443.50	4,080.50	97,673.74	25,443.00	43,587.00	33,791.50	14,091.50	17,486.00	16,468.00	248,540.74
Revenue / Wholesale Water Sales		13,674.40	-	-	-	-	-	13,674.40	44.80	11,463.60	12,144.80	15,252.80	12,758.80	10,085.20	75,424.40
Revenue / Domestic Mo Ser Chg		679,554.44	491,666.68	741,758.83	549,909.13	516,025.45	674,765.12	3,653,679.65	625,845.70	627,520.01	768,354.88	500,579.41	631,540.70	768,017.50	7,575,537.85
Revenue / Fire Service Mo Ser Chg		28,466.09	26,622.28	28,809.68	26,817.63	22,701.40	32,837.37	166,254.45	27,909.93	27,844.91	28,508.25	26,585.40	28,097.19	29,664.83	334,864.96
Revenue / Hydrants Mo Ser Chg		16,062.89	810.46	957.11	1,478.12	856.77	1,458.83	21,624.18	1,856.34	1,454.97	1,343.05	1,277.45	3,939.99	3,960.06	35,456.04
Revenue / Backflowdevice Mo Ser Chg		3,992.55	3,511.00	4,109.67	3,607.28	3,193.02	4,409.96	22,823.48	3,848.38	3,865.63	4,197.50	3,574.01	3,877.09	4,254.98	46,441.07
<b>Grand Total</b>		<b>2,795,693.44</b>	<b>2,393,038.29</b>	<b>3,144,339.27</b>	<b>2,478,712.48</b>	<b>1,999,491.63</b>	<b>2,234,968.04</b>	<b>15,046,243.15</b>	<b>2,144,085.90</b>	<b>1,829,316.75</b>	<b>2,097,524.01</b>	<b>1,775,726.79</b>	<b>2,235,349.56</b>	<b>2,794,394.22</b>	<b>27,922,640.38</b>
<b>FY 2022</b>															
Water Domestic / Tier 1		408,703.14	449,898.37	494,214.29	364,645.56	471,002.30	515,058.98	2,703,522.64	280,048.90	416,476.86	552,095.41	309,609.82	438,749.95	451,608.87	5,152,112.45
Water Domestic / Tier 2		794,299.28	853,684.93	868,811.29	596,459.60	565,595.30	522,719.46	4,201,569.86	237,301.66	415,683.50	536,254.82	435,241.26	557,839.00	708,991.10	7,092,881.20
Water Domestic / Tier 3		676,394.55	732,110.76	738,822.28	589,352.57	471,825.57	432,407.26	3,640,912.99	244,544.79	358,657.91	468,427.83	455,283.62	454,621.72	756,831.79	6,379,280.65
Revenue / Water Domestic		(25.00)	-	-	-	(75.00)	-	(100.00)	-	-	(25.00)	-	-	-	(125.00)
Revenue / Water-Pressure Irr		3,150.08	3,248.52	3,277.41	2,507.01	1,520.47	1,932.42	15,635.91	363.80	826.04	1,378.16	1,944.19	2,116.46	2,267.33	24,531.89
Revenue / Water-Hydrant		109,881.64	105,845.96	102,492.60	147,414.36	138,463.68	103,698.72	707,796.96	125,121.84	109,213.20	47,284.32	87,290.52	71,238.36	65,701.80	1,213,647.00
Revenue / Water-Unauth Use Fir Ser		14,010.50	11,118.50	20,451.00	9,108.00	10,219.50	19,236.50	84,144.00	9,342.00	18,417.00	17,831.00	8,324.00	11,791.00	15,957.00	165,806.00
Revenue / Wholesale Water Sales		-	-	-	-	-	17,993.51	17,993.51	29,034.95	19,433.20	16,094.47	19,884.24	15,593.49	15,681.70	133,715.56
Revenue / Domestic Mo Ser Chg		557,392.42	635,854.40	717,546.13	500,867.25	698,128.92	798,074.71	3,907,863.83	426,263.28	640,442.35	861,684.05	424,556.36	643,608.67	644,969.94	7,549,388.48
Revenue / Fire Service Mo Ser Chg		27,972.10	29,510.24	30,101.18	28,826.55	30,734.29	31,457.33	178,601.69	28,941.79	30,456.73	32,296.31	29,397.12	30,548.08	30,570.57	360,812.29
Revenue / Hydrants Mo Ser Chg		5,094.29	4,415.84	5,083.85	4,721.05	5,135.77	5,898.72	30,349.52	6,644.65	5,445.15	6,061.21	6,563.52	6,086.12	5,987.98	67,138.15
Revenue / Backflowdevice Mo Ser Chg		3,655.94	3,926.68	4,193.92	3,590.71	4,034.50	4,264.44	23,666.19	3,514.88	3,931.70	4,398.51	3,548.84	3,948.84	3,956.92	46,965.88
<b>Grand Total</b>		<b>2,600,528.94</b>	<b>2,829,614.20</b>	<b>2,984,993.95</b>	<b>2,247,492.66</b>	<b>2,396,585.30</b>	<b>2,452,742.05</b>	<b>15,511,957.10</b>	<b>1,391,122.54</b>	<b>2,018,983.64</b>	<b>2,543,781.09</b>	<b>1,781,643.49</b>	<b>2,236,141.69</b>	<b>2,702,525.00</b>	<b>28,186,154.55</b>
<b>FY 2023</b>															
Water Domestic / Tier 1		448,615.68	535,527.73	366,557.30	442,996.12	547,898.62	325,217.63	2,666,813.08	402,411.12						3,069,224.20
Water Domestic / Tier 2		714,518.80	827,528.32	658,730.02	629,355.86	510,898.94	310,649.48	3,651,681.42	314,854.66						3,966,536.08
Water Domestic / Tier 3		541,864.62	764,418.30	708,349.40	601,086.61	473,761.88	353,172.01	3,442,652.82	288,301.95						3,730,954.77
Revenue / Water Domestic		-	-	-	-	4,453.17	15,074.74	19,527.91	38,260.20						57,788.11
Revenue / Water-Pressure Irr		2,187.08	2,647.18	3,147.94	2,001.97	1,549.36	-	11,533.53	-						11,533.53
Revenue / Water-Hydrant		63,155.73	61,050.79	53,915.99	50,989.98	50,857.72	18,308.82	298,279.03	9,450.18						307,729.21
Revenue / Water-Unauth Use Fir Ser		9,116.00	11,591.00	9,469.50	8,319.50	12,562.00	13,082.04	64,140.04	19,509.20						83,649.24
Revenue / Wholesale Water Sales		4,753.44	-	32,658.00	16,650.00	17,220.00	17,796.25	89,077.69	26,194.25						115,271.94
Revenue / Domestic Mo Ser Chg		644,749.28	789,938.05	503,039.68	647,419.69	872,363.51	486,673.37	3,944,183.58	652,214.00						4,596,397.58
Revenue / Fire Service Mo Ser Chg		30,623.97	32,075.68	29,409.76	30,921.90	33,076.97	30,022.49	186,130.77	31,701.16						217,831.93
Revenue / Hydrants Mo Ser Chg		5,692.49	5,977.64	5,989.56	6,213.01	7,360.44	7,564.33	38,797.47	10,001.75						48,799.22
Revenue / Backflowdevice Mo Ser Chg		3,987.75	4,373.89	3,620.16	3,991.63	4,462.67	3,679.50	24,115.60	4,070.16						28,185.76
<b>Grand Total</b>		<b>2,469,264.84</b>	<b>3,035,128.58</b>	<b>2,374,887.31</b>	<b>2,439,946.27</b>	<b>2,536,465.28</b>	<b>1,581,240.66</b>	<b>14,436,932.94</b>	<b>1,796,968.63</b>						<b>16,233,901.57</b>

# Exhibit E

Capital Improvement Plan - Fiscal Year 2022-23 Mid-Year Budget

Project Number	CIP Project Description	Current Budget	Mid-Year Adjustments	Amended Budget	1/31/2023		% Activity	Status/Comments
					YTD Activity & Encumb	Remaining Balance		
<b>REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>								
<b>WELLS AND PUMPING EQUIPMENT REHABILITATION</b>								
W22001	Asbestos Abatement and Roof Replacement - Reservoir 2-1	365,135	(181,733)	183,402	183,402	181,733	50%	100% complete. Transfer \$17K VFD Well 41
W23001	Reservoir R2-3 Re-coating and Modifications	2,025,000		2,025,000	-	2,025,000	0%	Work to be completed during tank shutdown for developer project. Budget request shown represents the District's portion of the modifications.
New	VFD for Well 41		17,000	17,000				Need VFD for Well 41 in order to bring online
W23009	Well 54 Rehab	18,074		18,074	18,074	0	100%	Emergency repair; 100% complete.
<b>WATER MAIN REPLACEMENT</b>								
W17012-3B	Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	800,000		800,000	-	800,000	0%	Waiting for Appropriation Grant Funding
W17012-3B	Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	2,000,000		2,000,000	-	2,000,000	0%	Appropriation Grant Funding in progress
W17034	Zone 3 Distribution Pipeline Replacement - 8" in Valley/Pomona	27,216		27,216	2,217	24,999	8%	Design under review based SBCTA project
W19055	I-10 Cedar Avenue Interchange improvement project	2,619,425		2,619,425	204,464	2,414,961	8%	SBCTA to pay for main construction costs. Construction schedule per SBCTA.
W22030	City of Rialto Riverside Ave Street Improvement - replace service laterals	407,111	(270,000)	137,111	115,442	291,669	28%	Project required due to the City of Rialto's Street Reconstruction Project.
W23002	Three Fire Hydrant's on Eucalyptus	50,000		50,000	-	50,000	0%	Fire hydrants required for fire protection in the area.
<b>SYSTEM APPURTENANCES REHABILITATION &amp; REPLACEMENT</b>								
W20010	Connect Flush-to-Waste Pipe from Well 54 to Storm Drain or Sewage Line in Fontana	44,351		44,351	31,471	12,880	71%	Roll over funds. Design complete.
W23003	Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2023	30,000		30,000	-	30,000	0%	completed this FY.
W23004	Annual R/R - Meters and MXU's (QTY 700) FY2023	210,000		210,000	-	210,000	0%	700 Meters and MXUs @ \$300 for a full unit residential stuff.
<b>FACILITIES AND PLANTS REHABILITATION &amp; REPLACEMENT</b>								
W22004	Roemer Booster Pumps Rehab (QTY 2)	37,299		37,299	-	37,299	0%	Will Rebuild Roemer HydroPlant Turbine motor
W22006	Building "C" Improvements	75,000		75,000	24,775	50,225	33%	Engineering Consulting firm encumbered funds
W22007	Roemer GAC Vessel Media replacement (QTY 5)	414,000		414,000	414,000	-	100%	100% complete.
W22032	Iron Fencing at Well 42 site	60,000	20,000	80,000	-	60,000	0%	RFB has been released. Due to demand/cost of iron, need \$20K more, bringing the total to \$80K.
W23005	Water Conservation Garden at Headquarters	45,000		45,000	-	45,000	0%	RFP submitted to Purchasing and about to be released
W23006	Wrought iron security fence at Linden Material Supply Yard	95,000	70,000	165,000	-	95,000	0%	RFB has been released. Due to demand/cost of iron, need \$70K more, bringing the total to \$165K.
W23007	Roemer Filter #6 Rehabilitation & Media Replacement	509,275		509,275	509,275	-	100%	Executed agreement. Initiates project in Feb. 2023. Anticipates to be completed in May 2023.
W23008	Roemer Filter #1 Clarifier Media Replacement	313,855		313,855	313,855	-	100%	Executed agreement. Initiates project in Feb. 2023. Anticipates to be completed in May 2023.
New	Minor Building renovation		20,000		-	-	0%	
New	Fencing for Battery Pack sites (3)		55,000	55,000	-	-	0%	
<b>SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>		<b>10,145,741</b>	<b>(269,733)</b>	<b>9,856,008</b>	<b>1,816,974</b>	<b>8,328,767</b>	<b>18%</b>	

Capital Improvement Plan - Fiscal Year 2022-23 Mid-Year Budget

Project Number	CIP Project Description	Current Budget	Mid-Year Adjustments	Amended Budget	1/31/2023		% Activity	Status/Comments
					YTD Activity & Encumb	Remaining Balance		
<b>NEW SYSTEM ASSETS</b>								
<b>SOURCE OF SUPPLY</b>								
W19041	OPR WFF - 7.2 mgd Treatment Plant Expansion	31,751,028		31,751,028	1,547,006	30,204,022	5%	legal, misc.
W20001	Property Investigation for Bunker Hill Wells and Pump Station	177,026		177,026	32,567	144,459	18%	Phase 2 Study in progress. Remaining Funds to be used for property purchase.
W22009	Construct new IEUA area well #56	1,649,500		1,649,500	3,000	1,646,500	0%	Groundwater Basin.
<b>PUMPS AND BOOSTER PLANTS</b>								
W15004	Lord Ranch Pump Station 4-3	5,345,997		5,345,997	5,838	5,340,159	0%	SCE design approved. Reviewing additional CEQA requirements.
W18021	Pump Station 7-2 - Design & Construction	4,076,111		4,076,111	21,006	4,055,105	1%	90% design ongoing and pending review/SCE preliminary design ongoing.
W22010	Emergency Generators Zone 5 PS 5-2	641,020		641,020	-	641,020	0%	Seeking Grant funding
<b>RESERVOIRS</b>								
W15003	Lord Ranch 1.0 MG Aeration Tank	2,484,197		2,484,197	-	2,484,197	0%	SCE design approved. Reviewing additional CEQA requirements.
W19008	Zone 8 - Reservoir 8-3 (2.0MG)	4,865,927		4,865,927	128,797	4,737,130	3%	SBNF fees pending/CEQA Update pending SBNF/Grading and Modifications Pending SBNF permit.
<b>WATER MAINS</b>								
W15008	Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Construction	1,170,065		1,170,065	24,997	1,145,068	2%	comments to finalize.
W17035	Zone 2 & 3 Transmission Main - 12", 16" and 20" in Santa Ana Avenue	2,172,673		2,172,673	1,652,199	520,474	76%	Phase II based on construction bid price, CMIS and contingency. Construction to start Feb 2023.
W20024	Zone #4 30" Transmission Line @ El Rancho Verde (Completed waiting on Invoice)	2,600,000		2,600,000	-	2,600,000	0%	Developer driven schedule. Construction complete. Developer will invoice the District.
W21007	Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd	52,296		52,296	48,077	4,219	92%	100% design completed, working on obtaining construction easement. Construction FY2023-2024.
W22011	Zone 3A - 10" pipeline in Cactus Ave	34,946		34,946	18,101	16,845	52%	12-inch pipeline design in-house. Construct FY2023-2024.
W22025	Mango Ave. Water Line Extension (Completed waiting on Invoice)	85,000		85,000	77,258	7,742	91%	Review pavement costs. District to fund 1/2 of the construction cost.
<b>FACILITIES AND PLANTS</b>								
W15006	Lord Ranch facility - Grading and Site Work - Design & Construction	869,807		869,807	2	869,805	0%	100% design complete. Ready for RFB
W23010	Property acquisition for Reservoir R3-4	20,000		20,000	-	20,000	0%	For an appraisal of property in FY 2022-23
<b>SUBTOTAL FOR NEW SYSTEM ASSETS</b>		<b>57,995,593</b>	<b>-</b>	<b>57,995,593</b>	<b>3,558,849</b>	<b>54,436,744</b>	<b>6%</b>	

Capital Improvement Plan - Fiscal Year 2022-23 Mid-Year Budget

Project Number	CIP Project Description	Current Budget	Mid-Year Adjustments	Amended Budget	1/31/2023		% Activity	Status/Comments
					YTD Activity & Encumb	Remaining Balance		
<b>CAPITAL OUTLAY - FLEET/EQUIPMENT</b>								
W19050	Electrical panel upgrade	15,000	(3,500)	11,500	11,500	3,500	77%	Completed
W22014	Website Redesign	16,995		16,995	16,335	660	96%	Project almost completed.
W22016	Cisco VOIP Phone System Physical Sever Replacement	36,000	(36,000)	-	-	36,000	0%	Project no longer necessary. Will be implementing cloudbased phone solution. Costs shift to O&M.
W22020	Advanced Metering Infrastructure AMI - Data Collection Network	200,000		200,000	155,811	44,189	78%	The AMI equipment had been installed on all 4 of WVWD's communication towers.
W22021	1 New Truck for Cross-Connection Staff - Super cab with an extended bed, loading ramp	52,800		52,800	52,587	213	100%	New truck to arrive in March 2023.
W22022	1 Hydro Excavator Vac Truck	412,200		412,200	412,148	52	100%	New truck to arrive in March 2023.
W22033	Road paving improvement - Alder Road	82,456	40,000	122,456	83,544	(1,088)	101%	Paving complete. Additional catch basin/riprap design required.
W23011	Cisco ASA and Voice Router Upgrade	90,000	(60,000)	30,000	-	90,000	0%	RFP in progress. Alternate solution identified. Some costs will shift to O&M.
W23012	Data Domain Backup System Replacement	80,000	(56,000)	24,000	-	80,000	0%	RFB completed. Bid review in progress. Some costs will shift to O&M.
W23013	Security Camera System for the District Headquarters Site	50,000	152,000	202,000	-	50,000	0%	ban on certain companies.
W23014	1 New 5-yard Dump Truck	150,000		150,000	138,436	11,564	92%	90% complete. Released RFB. Purchasing Dept. placed the purchase. Awaiting the new truck.
W23015	SCADA Upgrade	185,000		185,000	182,740	2,260	99%	90% complete. Released RFB. Executed agreement and issued PO to vendor. Vendor is waiting for some parts due to supply chain issues to complete the project.
W23016	Fleet Replacements 5 Work Trucks	180,000		180,000	157,681	22,319	88%	New trucks are to arrive in April 2023.
W23017	Education Structure	190,500	(190,500)	-	-	190,500	0%	
<b>SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT</b>		<b>1,740,951</b>	<b>(154,000)</b>	<b>1,586,951</b>	<b>1,210,783</b>	<b>530,168</b>	<b>70%</b>	
<b>GRAND TOTAL</b>		<b>69,882,285</b>	<b>(423,733)</b>	<b>69,438,552</b>	<b>6,586,606</b>	<b>63,295,680</b>		

CONT CONTINGENCY OF 5%

589,399

CIP Budget Summary

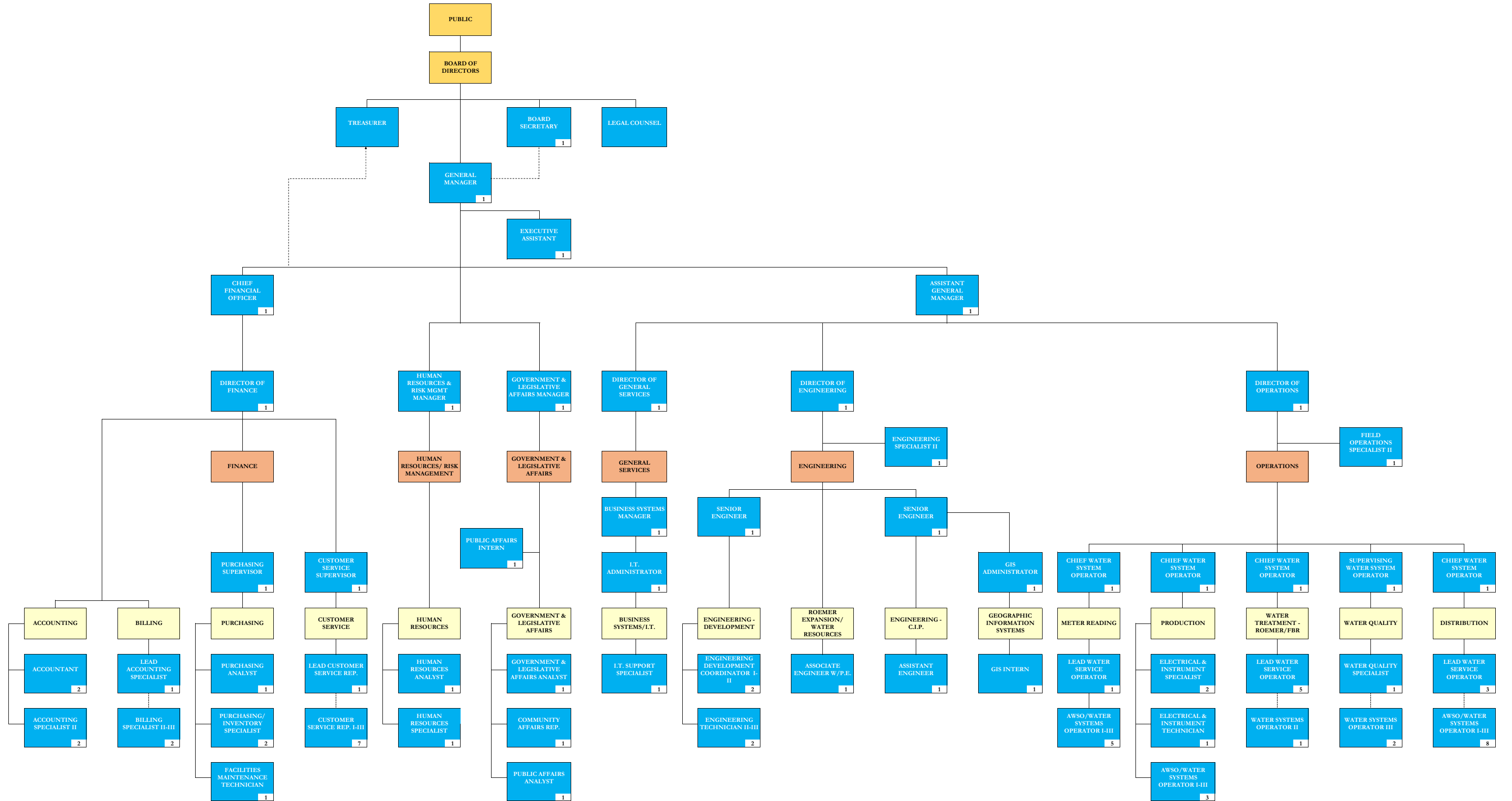
<b>Subtotal Replacement Assets:</b>	10,145,741	(269,733)	9,856,008	1,816,974	8,328,767	18%
<b>Subtotal New Assets:</b>	57,995,593	-	57,995,593	3,558,849	54,436,744	6%
<b>Subtotal Capital Outlay:</b>	1,740,951	(154,000)	1,586,951	1,210,783	530,168	70%
<b>Totals:</b>	<b>69,882,285</b>	<b>(423,733)</b>	<b>69,438,552</b>	<b>6,586,606</b>	<b>63,295,680</b>	<b>0</b>

CIP District Funding Source Summary

<b>Operating Revenue (Transfer from O&amp;M Surplus)</b>	3,936,847	(97,733)	3,839,114	2,033,937	1,902,910	52%
<b>Capital Project Fund</b>	3,821,386	(326,000)	3,495,386	624,717	3,196,669	16%
<b>Restricted Capacity Charges Fund</b>	25,753,599	-	25,753,599	2,176,481	23,577,118	8%
<b>Reimbursement Agreement (SBCTA)</b>	2,619,425	-	2,619,425	204,464	2,414,961	8%
<b>Federal Community Project Funding</b>	2,000,000	-	2,000,000	-	2,000,000	0%
<b>SRF Funding</b>	31,751,028	-	31,751,028	1,547,006	30,204,022	5%
<b>Totals:</b>	<b>69,882,285</b>	<b>(423,733)</b>	<b>69,438,552</b>	<b>6,586,606</b>	<b>63,295,680</b>	<b>9%</b>

# Exhibit F

WEST VALLEY WATER DISTRICT  
FISCAL YEAR 2022-2023 MID-YEAR BUDGET  
ORGANIZATIONAL CHART



Total Number of Employees = 89



# Exhibit G

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 07/15/2022**

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes N = No
GIS STUDENT INTERN (LIMITED TERM <1000 HOURS)	22	\$ 19.42		N
STUDENT INTERN (LIMITED TERM <1000 HOURS)	22	\$ 19.42		N
CUSTOMER SERVICE REP I	24	\$ 42,411	\$ 59,717	N
ASSISTANT WATER SYSTEMS OPERATOR	26	\$ 44,574	\$ 62,691	N
CUSTOMER SERVICE REP II	28	\$ 46,800	\$ 65,811	N
PURCHASING / INVENTORY SPECIALIST I	28	\$ 46,800	\$ 65,811	N
* PURCHASING / INVENTORY SPECIALIST I	Y		\$ 78,090	N
WATER SYSTEMS OPERATOR I	30	\$ 49,130	\$ 69,098	N
ACCOUNTING SPECIALIST II	32	\$ 51,563	\$ 72,571	N
CUSTOMER SERVICE REP III	32	\$ 51,563	\$ 72,571	N
ENGINEERING SPECIALIST II	32	\$ 51,563	\$ 72,571	N
FIELD OPERATIONS SPECIALIST II	32	\$ 51,563	\$ 72,571	N
FACILITIES MAINTENANCE TECHNICIAN	33	\$ 52,874	\$ 74,381	N
ACCOUNTING SPECIALIST III	34	\$ 54,142	\$ 76,211	N
CUSTOMER SERVICE LEAD	36	\$ 56,867	\$ 80,018	N
WATER SYSTEMS OPERATOR II	36	\$ 56,867	\$ 80,018	N
ENGINEERING TECHNICIAN II	38	\$ 59,717	\$ 83,990	N
ELECTRICAL & INSTRUMENT TECHNICIAN	40	\$ 62,691	\$ 88,171	N
WATER SYSTEMS OPERATOR III	40	\$ 62,691	\$ 88,171	N
ACCOUNTING SPECIALIST LEAD	42	\$ 65,811	\$ 92,602	N
COMMUNITY AFFAIRS REPRESENTATIVE	42	\$ 65,811	\$ 92,602	N
ENGINEERING TECHNICIAN III	42	\$ 65,811	\$ 92,602	N
ASSISTANT ENGINEER	42	\$ 65,811	\$ 92,602	N
LEAD WATER SYSTEMS OPERATOR	44	\$ 69,098	\$ 97,198	N
WATER QUALITY SPECIALIST	44	\$ 69,098	\$ 97,198	N
ACCOUNTANT	46	\$ 72,571	\$ 102,107	N
DEVELOPMENT COORDINATOR I	46	\$ 72,571	\$ 102,107	N
ELECTRICAL & INSTRUMENT SPECIALIST	46	\$ 72,571	\$ 102,107	N
INFO TECH. SUPPORT SPECIALIST	46	\$ 72,571	\$ 102,107	N
PUBLIC AFFAIRS ANALYST	46	\$ 72,571	\$ 102,107	N
PURCHASING ANALYST	46	\$ 72,571	\$ 102,107	N
DEVELOPMENT COORDINATOR II	52	\$ 83,990	\$ 118,206	Y
GIS ADMINISTRATOR	54	\$ 88,171	\$ 124,114	N
INFO TECHNOLOGY ADMINISTRATOR	54	\$ 88,171	\$ 124,114	N
HUMAN RESOURCES ANALYST	113	\$ 64,563	\$ 105,934	N
HUMAN RESOURCES SPECIALIST/CONFIDENTIAL	113	\$ 64,563	\$ 105,934	N
GOVERNMENT AND LEGISLATIVE AFFAIRS ANALYST	114	\$ 67,808	\$ 111,238	N
EXECUTIVE ASSISTANT/CONFIDENTIAL	114	\$ 67,808	\$ 111,238	N
CUSTOMER SERVICE SUPERVISOR	115	\$ 71,198	\$ 116,813	N
PURCHASING SUPERVISOR	115	\$ 71,198	\$ 116,813	Y
SUPERVISING WATER SYSTEM OPERATOR	115	\$ 71,198	\$ 116,813	Y
ASSOCIATE ENGINEER W/ P.E.	117	\$ 78,499	\$ 128,773	Y
CHIEF WATER SYSTEMS OPERATOR	117	\$ 78,499	\$ 128,773	Y
BOARD SECRETARY	119	\$ 84,011	\$ 137,842	Y

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 07/15/2022**

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes N = No
GOVERNMENT AND LEGISLATIVE AFFAIRS MANAGER	123	\$ 102,128	\$ 167,565	Y
BUSINESS SYSTEMS MANAGER	124	\$ 107,224	\$ 175,906	Y
SENIOR ENGINEER	124	\$ 107,224	\$ 175,906	Y
HUMAN RESOURCES & RISK MANAGER	125	\$ 112,590	\$ 184,725	Y
DIRECTOR OF ENGINEERING	126	\$ 118,227	\$ 193,981	Y
DIRECTOR OF FINANCE	126	\$ 118,227	\$ 193,981	Y
DIRECTOR OF GENERAL SERVICES	126	\$ 118,227	\$ 193,981	Y
DIRECTOR OF OPERATIONS	126	\$ 118,227	\$ 193,981	Y
CHIEF FINANCIAL OFFICER	130	\$ 143,686	\$ 235,768	Y
ASSISTANT GENERAL MANAGER	130	\$ 143,686	\$ 235,768	Y
GENERAL MANAGER	GM	\$ 235,768	\$ 259,345	Y
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/05/2021			\$ 187.19	
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/05/2022			\$ 196.55	

\*=Y-Rate (base salary is set above the maximum for the range assigned, due to elimination of prior position effective 7/1/2020)



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** February 22, 2023  
**TO:** Finance Committee  
**FROM:** Van Jew, Acting General Manager  
**SUBJECT:** BUDGET PREPARATION CALENDAR FISCAL YEAR 2023-24

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**DISCUSSION:**

The Finance Department has identified the following calendar of budget preparation activities to complete the FY 2023-24 budget, targeting the June 15, 2023 Board of Directors meeting as the date for budget adoption.

- March 2, 2023 - FY 2022-23 Mid-Year Budget Review at Board Meeting
- March 8, 2023 - FY 2023-24 Budget Introduction Meeting to Distribute Worksheets to Management Staff
- March 13, 2023 - FY2023-24 Capital Outlay and Capital Improvement Program Planning Meeting
- March 20, 2023 - FY2023-24 Capital Outlay and Capital Improvement Project Requests Due to Finance
- April 3, 2023 - FY2023-24 Operating Departmental Budget Requests Due to Finance
- April 14, 2023 - FY2023-24 Proposed Goals, Objectives, and Accomplishments Due to GM
- April 19, 2023 - FY2023-24 Operating and Capital Improvement Program Budget Review with Managers and General Manager
- May 24, 2023 - Meet with Committees to present FY2023-24 Budget. Discuss proposed Departmental Goals, Accomplishments and Revenue Projections.
- May 27, 2023 - FY 2023-24 Budget Workshop at Public Board Meeting

- June 1, 2023 - FY 2023-24 Budget Complete with all Revisions
- June 15, 2023 - FY 2023-24 Budget Adoption at Public Board Meeting

**STAFF RECOMMENDATION:**

This item is for information only.

Respectfully Submitted,

*Van Jew*

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Van Jew, Acting General Manager

VJ:jv



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** February 22, 2023  
**TO:** Finance Committee  
**FROM:** Van Jew, Acting General Manager  
**SUBJECT:** PURCHASE ORDER REPORT - JANUARY 2023

---

**BACKGROUND:**

The West Valley Water District (“District”) generated nineteen (19) Purchase Orders (“PO”) in the month of January 2023 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of January 2023 was **\$1,102,927.55**. A table listing all PO’s for January 2023 is shown in **Exhibit A**.

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Van Jew*

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Van Jew, Acting General Manager

VJ;ar

**ATTACHMENT(S):**

1. Exhibit A - January 2023 PO Report

# Exhibit A





West Valley Water District, CA

# Purchase Order Summary Report

## Purchase Order Detail

Issued Date Range 01/01/2023 - 01/31/2023

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
23-0259	Anthracite for Filter # 3 01249 - WESTECH ENGINEERING INC	Outstanding West Valley Water District	1/4/2023 1/18/2023	0.00	5,209.15
23-0260	TOC Analyzer Preventative maintenance contract 00986 - SUEZ WTS ANALYTICAL INSTRUMENTS INC	Outstanding West Valley Water District	1/5/2023 1/19/2023	0.00	17,924.00
23-0262	Copper Order 01/12/23 00748 - YO FIRE	Outstanding West Valley Water District	1/12/2023 1/12/2023	0.00	14,054.40
23-0263	Hydrant Parts 01/12/23 00748 - YO FIRE	Outstanding West Valley Water District	1/12/2023 1/12/2023	0.00	37,705.00
23-0264	Brass Parts 01/12/23 00748 - YO FIRE	Outstanding West Valley Water District	1/12/2023 1/12/2023	0.00	27,749.00
23-0266	Iseries Repair Services and parts 02529 - MAINTENANCE GLOBAL SERVICES LLC	Received West Valley Water District	1/17/2023 1/31/2023	0.00	3,500.00
23-0267	ADA Study 02565 - MARTIN BROTHERS CONSTRUCTION SERVICES	Outstanding West Valley Water District	1/17/2023 1/31/2023	0.00	2,400.00
23-0274	Financial Plan and Water Rate Structure Study 2023 02568 - RAFTELIS FINANCIAL CONSULTANTS INC	Outstanding West Valley Water District	1/24/2023 2/7/2023	0.00	49,650.00
23-0275	Meter Boxes 01/26/23 00941 - OLDCASTLE INFRASTRUCTURE INC	Received West Valley Water District	1/26/2023 1/26/2023	0.00	20,687.90
23-0276	GAC Filter's 00739 - EVOQUA WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	1/26/2023 2/9/2023	0.00	6,809.62
23-0277	Filter #1 & #6 Media Replacement & Recoating Proj 00467 - ERS INDUSTRIAL SERVICES INC.	Outstanding West Valley Water District	1/26/2023 2/9/2023	0.00	804,580.00
23-0278	2023 Watershed Lytle Creek Sanitary Survey 00839 - PALENCIA CONSULTING ENGINEERS	Outstanding West Valley Water District	1/26/2023 2/9/2023	0.00	37,300.00
23-0279	Earth Day Food Vendor 02570 - IN-N-OUT BURGER	Partially Received West Valley Water District	1/26/2023 2/9/2023	0.00	6,017.84
23-0280	December Newsletter 01052 - INFOSEND INC	Outstanding West Valley Water District	1/10/2023 1/24/2023	0.00	1,872.06
23-0281	2023 Yearly Consevation Calandars 01311 - MINUTEMAN PRESS OF RANCHO CUCAMONGA	Outstanding West Valley Water District	1/10/2023 1/24/2023	0.00	8,172.79
23-0282	Coating Inspector for filter rehab project 02559 - RALPH PAULS INSPECTIONS LLC	Outstanding West Valley Water District	1/26/2023 2/9/2023	0.00	18,550.00
23-0283	Large Meter Test 3" to 8" 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	1/30/2023 2/13/2023	0.00	18,865.00
23-0284	5/8 x 3/4 SRII Meter 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	1/30/2023 2/13/2023	0.00	12,260.87

**Purchase Order Summary Report**

**Issued Date Range 01/01/2023 - 01/31/2023**

<b>PO Number</b>	<b>Description</b>	<b>Status</b>	<b>Issue Date</b>	<b>Trade Discount</b>	<b>Total</b>
23-0285	<b>Vendor</b> Meter Replacement	<b>Ship To</b> Outstanding	<b>Delivery Date</b> 1/31/2023	0.00	9,619.92
	00318 - MCCROMETER INC	West Valley Water District	2/14/2023		

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**Purchase Order Count: (19)      Total Trade Discount: 0.00      Total: 1,102,927.55**



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

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

---

**BACKGROUND:**

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

**DISCUSSION:**

The Monthly Financial Status Report (**Exhibit A**) summarizes the District's revenue categories as well as expenditures for all Departments. The original total budget includes the adopted budget. Current total budget includes the adopted budget plus any budget amendments or adjustments made during the year. Period activity column represents activity for the reporting periods. Fiscal activity column represents the year-to-date activity or transactions that have been recorded in the general ledger from the beginning of the fiscal year July 1 through January 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 January 2023 Monthly Revenue & Expenditure Report.

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Van Jew*

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Van Jew, Acting General Manager

VJ;jv

**ATTACHMENT(S):**

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

# Exhibit A



West Valley Water District, CA

# Budget Report

## Group Summary

For Fiscal: 2022-2023 Period Ending: 01/31/2023

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>							
4000 - Water consumption sales	19,701,888.00	19,701,888.00	1,098,981.56	11,342,837.08	0.00	-8,359,050.92	57.57 %
4010 - Water service charges	8,168,023.00	8,168,023.00	693,916.91	4,864,472.59	0.00	-3,303,550.41	59.56 %
4020 - Other operating revenue	3,967,920.00	3,967,920.00	318,691.00	1,741,846.31	0.00	-2,226,073.69	43.90 %
4030 - Property Taxes	3,069,566.00	3,069,566.00	50,427.43	2,035,955.45	0.00	-1,033,610.55	66.33 %
4040 - Interest & Investment Earnings	350,000.00	350,000.00	782,448.91	1,707,187.72	0.00	1,357,187.72	487.77 %
4050 - Rental Revenue	36,303.00	36,303.00	3,169.08	22,183.56	0.00	-14,119.44	61.11 %
4060 - Grants and Reimbursements	127,892.00	127,892.00	0.00	6,571.09	0.00	-121,320.91	5.14 %
4070 - Gain on Sale of Capital Assets	0.00	0.00	0.00	735,493.68	0.00	735,493.68	0.00 %
4080 - Other Non-Operating Revenue	15,783.00	15,783.00	448.30	10,407,286.57	0.00	10,391,503.57	65,939.85 %
<b>Revenue Total:</b>	<b>35,437,375.00</b>	<b>35,437,375.00</b>	<b>2,948,083.19</b>	<b>32,863,834.05</b>	<b>0.00</b>	<b>-2,573,540.95</b>	<b>92.74 %</b>

## Budget Report

For Fiscal: 2022-2023 Period Ending: 01/31/2023

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>							
5110 - Source Of Supply	2,530,789.00	2,530,789.00	417,240.67	1,151,762.86	37,300.00	1,341,726.14	46.98 %
5210 - Production	4,403,550.00	4,403,550.00	372,308.97	2,574,902.43	114,193.93	1,714,453.64	61.07 %
5310 - Water Quality	772,375.00	772,375.00	39,348.02	308,506.09	19,020.00	444,848.91	42.41 %
5320 - Water Treatment - Perchlorate	550,000.00	550,000.00	13,155.04	149,673.18	17,873.28	382,453.54	30.46 %
5350 - Water Treatment - FBR/FXB	2,204,600.00	2,204,600.00	200,819.52	1,029,422.26	450,694.41	724,483.33	67.14 %
5390 - Water Treatment - Roemer/Arsenic	1,944,210.00	1,944,210.00	136,538.66	973,549.44	204,367.38	766,293.18	60.59 %
5410 - Maintenance - T & D	2,545,250.00	2,545,250.00	284,364.60	1,249,939.43	340,210.69	955,099.88	62.48 %
5510 - Customer Service	1,323,600.00	1,323,600.00	146,551.44	703,566.87	0.00	620,033.13	53.16 %
5520 - Meter Reading	1,154,500.00	1,154,500.00	80,662.94	542,324.80	48,181.97	563,993.23	51.15 %
5530 - Billing	537,700.00	537,700.00	43,657.67	288,670.25	80,500.26	168,529.49	68.66 %
5610 - Administration	2,512,301.00	2,512,301.00	185,659.10	782,355.77	78,549.00	1,651,396.23	34.27 %
5615 - General Operations	3,378,372.00	3,378,372.00	228,671.53	2,164,270.38	214,767.20	999,334.42	70.42 %
5620 - Accounting	974,443.00	974,443.00	72,284.92	471,957.79	31,000.00	471,485.21	51.61 %
5630 - Engineering	1,793,120.00	1,793,120.00	138,289.75	953,902.54	24,459.81	814,757.65	54.56 %
5640 - Business Systems	1,369,630.00	1,369,630.00	89,414.22	659,407.13	53,379.20	656,843.67	52.04 %
5645 - GIS	285,830.00	285,830.00	12,185.35	137,368.16	6,500.00	141,961.84	50.33 %
5650 - Board Of Directors	304,900.00	304,900.00	21,182.11	135,686.85	21,300.00	147,913.15	51.49 %
5660 - Human Resources/Risk Management	964,580.00	964,580.00	46,705.84	332,549.54	134,230.00	497,800.46	48.39 %
5680 - Purchasing	667,300.00	667,300.00	41,067.56	301,007.32	0.00	366,292.68	45.11 %
5710 - Public Affairs	1,362,912.00	1,362,912.00	63,086.91	403,467.63	394,598.10	564,846.27	58.56 %
5720 - Grants & Rebates	80,000.00	80,000.00	5,032.00	14,275.46	0.00	65,724.54	17.84 %
6200 - Interest Expense	888,300.00	888,300.00	0.00	212,406.50	0.00	675,893.50	23.91 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	0.00	6,615.00	0.00 %
6800 - Other Non-Operating Expense	0.00	0.00	300,000.00	300,000.00	0.00	-300,000.00	0.00 %
<b>Expense Total:</b>	<b>32,554,877.00</b>	<b>32,554,877.00</b>	<b>2,938,226.82</b>	<b>15,840,972.68</b>	<b>2,271,125.23</b>	<b>14,442,779.09</b>	<b>55.64 %</b>
<b>Report Surplus (Deficit):</b>	<b>2,882,498.00</b>	<b>2,882,498.00</b>	<b>9,856.37</b>	<b>17,022,861.37</b>	<b>-2,271,125.23</b>	<b>11,869,238.14</b>	<b>511.77 %</b>

Budget Report

For Fiscal: 2022-2023 Period Ending: 01/31/2023

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	2,882,498.00	2,882,498.00	9,856.37	17,022,861.37	-2,271,125.23	11,869,238.14
Report Surplus (Deficit):	2,882,498.00	2,882,498.00	9,856.37	17,022,861.37	-2,271,125.23	11,869,238.14





**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** February 22, 2023  
**TO:** Finance Committee  
**FROM:** Van Jew, Acting General Manager  
**SUBJECT:** CASH DISBURSEMENTS REPORT - JANUARY 2023

---

**BACKGROUND:**

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

**DISCUSSION:**

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

**FISCAL IMPACT:**

There is no fiscal impact for producing the January 2023 Cash Disbursement Reports.

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Van Jew*

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Van Jew, Acting General Manager

VJ:jv

**ATTACHMENT(S):**

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

# Exhibit A

## WEST VALLEY WATER DISTRICT

## CASH DISBURSEMENT REPORT

January 2023

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6686	ACWA /JPIA	COBRA - Mesa & Farooqi (December)	\$ 2,922.60	
6686	ACWA /JPIA	EE Adjustments	\$ (1,506.48)	
6686	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 686.52	
6686	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 7,726.92	
6686	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 176.12	
6686	ACWA /JPIA	HEALTH INSURANCE	\$ 119,261.46	
6686	ACWA /JPIA	VISION	\$ 1,567.32	
6686	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 725.06	
6686	ACWA /JPIA	HEALTH INSURANCE	\$ 8,877.73	
6686	ACWA /JPIA	VISION	\$ 105.90	
6686	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 627.06	
6686	ACWA /JPIA	HEALTH INSURANCE	\$ 7,071.22	
6686	ACWA /JPIA	Retiree - Health Benefits for December 2022	\$ 17,030.18	
6686	ACWA /JPIA	Retiree - Health Benefits for December 2022	\$ 2,025.74	
6686	ACWA /JPIA	Retiree - Health Benefits for December 2022	\$ 635.40	
6687	ARROWHEAD UNITED WAY	Gina Bertoline	\$ 5.00	
6687	ARROWHEAD UNITED WAY	Gina Bertoline	\$ 5.00	
6687	ARROWHEAD UNITED WAY	Gina Bertoline	\$ 5.00	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 36.75	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 36.75	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 706.75	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 575.25	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 75.00	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 25.75	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 15.75	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 75.00	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 30.00	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 30.00	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 75.00	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 211.50	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 295.25	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 249.50	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 167.50	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 167.50	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 249.50	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL#11	\$ 165.75	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL#6	\$ 165.75	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 105.00	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6688	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6690	CRB SECURITY SOLUTIONS	Upgrade alarm panels to 5G (Phase 2)	\$ 10,878.74	
6690	CRB SECURITY SOLUTIONS	ROEMER SUPPLIES	\$ 489.25	
6690	CRB SECURITY SOLUTIONS	Replace Hardware on 5 FBR Doors	\$ 164.25	

## WEST VALLEY WATER DISTRICT

## CASH DISBURSEMENT REPORT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6690	CRB SECURITY SOLUTIONS	Replace Hardware on 5 FBR Doors	\$ 1,281.81	
6690	CRB SECURITY SOLUTIONS	Replace Hardware on 5 FBR Doors	\$ 930.00	
6690	CRB SECURITY SOLUTIONS	Replace Hardware on 5 FBR Doors	\$ 200.25	
6690	CRB SECURITY SOLUTIONS	Replace Hardware on 5 FBR Doors	\$ 473.76	
6691	ERS INDUSTRIAL SERVICES INC.	Clarifier gasket replacement	\$ 10,840.00	
6692	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 465.05	
6692	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 452.33	
6692	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 473.96	
6692	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 96.46	
6692	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 108.78	
6692	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 385.10	
6692	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 422.24	
6692	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 378.21	
6692	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 87.94	
6692	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 329.56	
6693	PICAZO'S FLOWER DESIGNS INC	PLANTS MAINTENANCE-DEC 2022	\$ 424.00	
6694	RECYCLED AGGREGATE MATERIALS CO INC	MAINTENANCE SHOP SUPPLIES	\$ 32.15	
6695	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.48	
6695	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.02	
6695	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.26	
6695	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.50	
6695	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
6695	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.16	
6695	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.28	
6695	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.58	
6695	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.60	
6695	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.62	
6695	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 6.53	
6695	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 9.50	
6695	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.49	
6695	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.50	
6695	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.71	
6695	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.38	
6695	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 151.32	
6695	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.50	
6695	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.71	
6695	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.61	
6695	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.22	
6695	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.72	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.16	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.51	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.61	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.14	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.63	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.26	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 11.96	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.50	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.91	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6695	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
6695	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.26	
6695	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.63	
6695	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.61	

**WEST VALLEY WATER DISTRICT**

## CASH DISBURSEMENT REPORT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6695	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
6695	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.97	
6695	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.50	
6695	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 237.07	
6695	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.54	
6695	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 9.50	
6695	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.72	
6695	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.39	
6695	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 9.50	
6695	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.98	
6697	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 187.49	
6698	ARAIZA, ANTHONY W	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 1,326.90	
6699	ARAIZA, DIANA	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 1,326.90	
6700	CALIFORNIA LANDSCAPE & DESIGN INC.	Landscape Maintenance Services	\$ 5,833.00	
6700	CALIFORNIA LANDSCAPE & DESIGN INC.	Landscape Maintenance Services	\$ 1,667.00	
6701	CASEY, MATTHEW P	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6702	CHANDLER ASSET MANAGEMENT	DEC 2022 SERVICES	\$ 2,332.97	
6703	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES - BLF	\$ 13.50	
6703	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 26.25	
6703	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
6703	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
6703	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES - PERCHLORATE	\$ 211.50	
6703	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES - FBR	\$ 249.50	
6703	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES - FBR	\$ 169.25	
6703	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES - FBR	\$ 35.00	
6703	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES - ROEMER	\$ 15.00	
6703	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES - ROEMER	\$ 113.25	
6704	CURTIS, DEVI A	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6705	CURTIS, MITCHELL A	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6706	DIAMOND ENVIRONMENTAL SERVICES LLC	PORTABLE RESTROOM RENTAL-357 W SANTA ANA AVE	\$ 255.86	
6706	DIAMOND ENVIRONMENTAL SERVICES LLC	PORTABLE RESTROOM RENTAL-10272 S CEDAR	\$ 129.95	
6706	DIAMOND ENVIRONMENTAL SERVICES LLC	PORTABLE RESTROOM RENTAL-18451 VINEYARD AVE	\$ 129.95	
6707	DYER, JUNE J	MEDICARE PART B JULY-SEPTEMBER 2022	\$ 510.30	
6707	DYER, JUNE J	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6708	HANNA, DIANA G	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6709	HANNA, DONALD R	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6710	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
6710	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
6710	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
6710	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
6710	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 1,440.00	
6710	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
6710	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
6710	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 4,800.00	
6710	HILLTOP GEOTECHNICAL, INC.	Compaction Services and Testing	\$ 3,840.00	
6711	KRUEGER, WILLIAM E	SAFETY BOOTS	\$ 192.32	
6712	MARTINEZ, ISABEL M	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6713	MARTINEZ, RAYMOND	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6714	MURPHY, RONALD	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6715	PRUITT, BARBARA J	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6716	RECYCLED AGGREGATE MATERIALS CO INC	MAINTENANCE SUPPLIES	\$ 221.28	
6717	SAFETY COMPLIANCE COMPANY	FORKLIFT CERTIFICATIONS	\$ 1,430.00	
6718	SALLENDER, PAULETTE	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6719	SANDER, REBECCA	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	

## WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6720	SB VALLEY MUNICIPAL	BASELINE FEEDER ELECTRIC BILL-10/31/22-11/30/22	\$ 80,569.58	
6721	SHARP EXTERMINATOR INC	DEC 2022 MAINT SERVICES	\$ 185.00	
6722	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.02	
6722	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.50	
6722	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.28	
6722	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.26	
6722	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.58	
6722	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
6722	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.48	
6722	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.16	
6722	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.53	
6722	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.62	
6722	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.60	
6722	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 9.50	
6722	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.71	
6722	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 9.50	
6722	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.38	
6722	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.49	
6722	UNIFIRST CORPORATION	ROEMER JANITORIAL SERVICES	\$ 151.32	
6722	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.22	
6722	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.61	
6722	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.71	
6722	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 9.50	
6722	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.72	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.51	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.61	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.26	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.16	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.63	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 11.96	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.14	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.50	
6722	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.91	
6722	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.97	
6722	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.63	
6722	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.61	
6722	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.26	
6722	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
6722	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 9.50	
6722	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 237.07	
6722	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 9.50	
6722	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.54	
6722	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.72	
6722	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.39	
6722	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.98	
6722	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 9.50	
6724	WESTBROOK, LAURA	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 30.00	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 28.25	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 218.25	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 35.25	

## WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 211.50	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 249.50	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 337.75	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 209.50	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 65.00	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
6725	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
6726	CRB SECURITY SOLUTIONS	ROEMER SUPPLIES	\$ 831.73	
6727	FAST SIGNS	ENGRAVED SIGNS	\$ 65.25	
6728	GETZ, BETTY	MEDICARE PART B REIMB-OCT-DEC 2022	\$ 510.30	
6729	HALL, BARBARA A.	MEDICARE PART B REIMB-OCT-NOV 2022	\$ 340.20	
6730	HASA INC.	CHEMICALS-WELL#15	\$ 1,058.62	
6730	HASA INC.	CHEMICALS-WELL#30	\$ 361.12	
6730	HASA INC.	CHEMICALS-WELL#5	\$ 240.75	
6731	HAZZARD BACKFLOW INC	WATER QUALITY SUPPLIES	\$ 110.00	
6732	LANE, JAN	MEDICARE PART B REIMB-OCT-DEC 2022	\$ 510.30	
6733	LIEBERT CASSIDY WHITMORE	HARASSMENT TRAINING	\$ 3,700.00	
6734	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 371.66	
6734	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 391.74	
6735	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 506.43	
6735	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 47.78	
6736	POUND, ROGER A	MEDICARE PART B REIMB-OCT-DEC 2022	\$ 510.30	
6737	POUND,PHYLLIS A	MEDICARE PART B REIMB-OCT-DEC 2022	\$ 510.30	
6738	SAMBA HOLDINGS INC	HR SERVICES	\$ 122.57	
6739	SB VALLEY MUNICIPAL	GROUNDWATER FY 2022-2023	\$ 296,575.11	
6740	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.26	
6740	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.16	
6740	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.28	
6740	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.58	
6740	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.02	
6740	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
6740	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
6740	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.48	
6740	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.53	
6740	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 8.75	
6740	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.60	
6740	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.62	
6740	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.75	
6740	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.71	
6740	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.38	
6740	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.49	
6740	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 151.32	
6740	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 150.57	
6740	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.61	
6740	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.22	
6740	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.72	
6740	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.71	
6740	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.75	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.61	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.91	



## WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 8.75	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 11.96	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.63	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.51	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.14	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.16	
6740	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.26	
6740	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
6740	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.61	
6740	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.97	
6740	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 8.75	
6740	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.26	
6740	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.63	
6740	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 236.32	
6740	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.54	
6740	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.72	
6740	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 8.75	
6740	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.39	
6740	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 8.75	
6740	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.98	
6742	ABF PRINTS INC	BUSINESS CARDS-YOUNG/HAWKINS/JENKINS	\$ 481.64	
6743	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 378.81	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 36.75	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 36.75	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 31.50	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 13.50	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 75.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 128.25	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 27.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 13.50	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 27.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 13.50	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 182.25	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 167.50	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 36.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 36.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 36.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 169.25	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 36.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 35.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 497.75	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 113.25	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 80.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 15.00	
6744	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 6.75	
6745	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 827.50	
6745	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 448.50	
6745	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 344.00	
6745	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
6745	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 172.50	
6745	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	

**WEST VALLEY WATER DISTRICT**

## CASH DISBURSEMENT REPORT

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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
6745	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
6745	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
6745	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 204.50	
6746	DIAMOND ENVIRONMENTAL SERVICES LLC	PORTABLE RESTROOM RENTAL-10272 CEDAR	\$ 129.95	
6746	DIAMOND ENVIRONMENTAL SERVICES LLC	PORTABLE RESTROOM RENTAL-18451 VINEYARD	\$ 129.95	
6747	ENVIROGEN TECHNOLOGIES INC	FBR Carbon Replacement	\$ 69,978.78	
6748	ERS INDUSTRIAL SERVICES INC.	Replace 16" backwash valve on filter #4	\$ 9,920.00	
6749	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 435.92	
6749	FASTENAL COMPANY	SHOP SUPPLIES	\$ 408.49	
6749	FASTENAL COMPANY	SHOP SUPPLIES	\$ 200.27	
6749	FASTENAL COMPANY	SHOP SUPPLIES	\$ 484.15	
6749	FASTENAL COMPANY	SHOP SUPPLIES	\$ 17.06	
6750	HACH COMPANY	ROEMER CHEMICALS	\$ 314.54	
6751	HASA INC.	CHEMICALS-WELL#54	\$ 361.12	
6751	HASA INC.	CHEMICALS-WELL#24	\$ 192.60	
6751	HASA INC.	CHEMICALS-WELL#1	\$ 144.45	
6751	HASA INC.	CHEMICALS-BLF	\$ 1,203.74	
6751	HASA INC.	CHEMICALS-BLF	\$ 1,685.24	
6751	HASA INC.	CHEMICALS-WELL#4	\$ 240.75	
6751	HASA INC.	CHEMICALS-WELL#1	\$ 361.12	
6751	HASA INC.	CHEMICALS-WELL#54	\$ 240.75	
6751	HASA INC.	CHEMICALS-WELL#30	\$ 252.79	
6751	HASA INC.	CHEMICALS-WELL#15	\$ 240.75	
6751	HASA INC.	CHEMICALS-WELL#4	\$ 216.67	
6751	HASA INC.	CHEMICALS-WELL#1	\$ 228.72	
6751	HASA INC.	CHEMICALS-WELL#24	\$ 118.18	
6751	HASA INC.	CHEMICALS-WELL#54	\$ 140.06	
6751	HASA INC.	CHEMICALS-WELL#24	\$ 288.90	
6751	HASA INC.	CHEMICALS-WELL#24	\$ 192.60	
6751	HASA INC.	CHEMICALS-WELL#5	\$ 216.67	
6751	HASA INC.	CHEMICALS-WELL#8	\$ 216.67	
6751	HASA INC.	CHEMICALS-WELL#54	\$ 204.64	
6751	HASA INC.	CHEMICALS-BLF	\$ 1,444.49	
6751	HASA INC.	CHEMICALS-WELL#54	\$ 240.75	
6751	HASA INC.	CHEMICALS-BLF	\$ 1,203.74	
6751	HASA INC.	CHEMICALS-WELL#24	\$ 240.75	
6751	HASA INC.	CHEMICALS-FBR	\$ 4,814.98	
6751	HASA INC.	CHEMICALS-ROEMER	\$ 3,888.73	
6752	HAZZARD BACKFLOW INC	HYDRANT TEST	\$ 100.00	
6752	HAZZARD BACKFLOW INC	HYDRANT TEST	\$ 110.00	
6753	INFOSEND INC	Postage/Printing for Customer Bills	\$ 3,880.39	
6753	INFOSEND INC	Postage/Printing for Customer Bills	\$ 13,004.37	
6753	INFOSEND INC	October Newsletter	\$ 177.28	
6753	INFOSEND INC	October Newsletter	\$ 2,025.70	
6753	INFOSEND INC	Delinquent Bills	\$ 177.28	
6753	INFOSEND INC	Delinquent Bills	\$ 1,139.46	
6753	INFOSEND INC	November Newsletter	\$ 2,025.70	
6753	INFOSEND INC	November Newsletter	\$ 136.25	
6754	LEASE PLAN USA INC	Mechanic Repairs for Fleet	\$ 6,244.66	
6755	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 192.89	
6755	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 357.22	
6755	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 197.02	
6755	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 175.70	
6755	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 477.33	

**WEST VALLEY WATER DISTRICT**

## CASH DISBURSEMENT REPORT

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6755	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 364.42	
6755	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 393.26	
6756	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 232.42	
6757	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 120.54	
6757	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 117.95	
6758	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-SERGIO GRANDA	\$ 200.00	
6759	SB VALLEY MUNICIPAL	BLF-NOV 2022	\$ 2,200.00	
6759	SB VALLEY MUNICIPAL	BLF-NOV 2022	\$ 26,794.07	
6759	SB VALLEY MUNICIPAL	BLF-NOV 2022	\$ 56,717.57	
6759	SB VALLEY MUNICIPAL	BLF-NOV 2022	\$ 6,900.35	
6760	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.58	
6760	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.28	
6760	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.26	
6760	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.16	
6760	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.02	
6760	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.50	
6760	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.75	
6760	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.48	
6760	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.60	
6760	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.62	
6760	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 8.75	
6760	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.53	
6760	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.49	
6760	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.75	
6760	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.71	
6760	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.38	
6760	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 150.57	
6760	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.72	
6760	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.22	
6760	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.61	
6760	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 8.75	
6760	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.71	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 11.96	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.91	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.63	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.61	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.51	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.26	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.16	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.14	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.71	
6760	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 8.75	
6760	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 8.75	
6760	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.97	
6760	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.63	
6760	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.23	
6760	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.26	
6760	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.61	
6760	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 236.32	
6760	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 8.75	
6760	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.72	
6760	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 5.54	

**WEST VALLEY WATER DISTRICT**

## CASH DISBURSEMENT REPORT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
6760	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.39	
6760	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 8.75	
6760	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.98	
83342	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 148.74	
83343	AT&T	ROEMER FIRE SERVICE	\$ 146.38	
83344	BHI PLUMBING, HEATING AND AIR CONDI	DISTRICT MAINTENANCE	\$ 425.00	
83345	BRAX COMPANY INC	DAF Pump Parts	\$ 1,465.68	
83345	BRAX COMPANY INC	DAF Pump Parts	\$ 1,202.93	
83346	CHAMPION FIRE SYSTEMS, INC.	FBR annual fire system testing	\$ 1,185.00	
83346	CHAMPION FIRE SYSTEMS, INC.	ROEMER SUPPLIES	\$ 995.00	
83346	CHAMPION FIRE SYSTEMS, INC.	HQ annual fire system testing	\$ 1,185.00	
83347	CHARTER COMMUNICATIONS	INTERNET/TELEPHONE	\$ 690.00	
83347	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 276.04	
83347	CHARTER COMMUNICATIONS	INTERNET/TELEPHONE	\$ 1,389.46	
83347	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 109.92	
83348	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 183.67	
83349	CITY OF RIALTO-ALARM PROGRAM	ALARM PERMIT FEE	\$ 26.90	
83350	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 786.67	
83350	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 263.77	
83350	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 786.56	
83350	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 263.71	
83351	EXECUTIVE ENVIRONMENTAL SERVICES CO	Inspection services for asbestos abatement at 2-1	\$ 1,681.88	
83352	FRANCHISE TAX BOARD	GARNISHMENT	\$ 110.00	
83352	FRANCHISE TAX BOARD	GARNISHMENT	\$ 110.00	
83352	FRANCHISE TAX BOARD	GARNISHMENT	\$ 110.00	
83353	GRAINGER INC	PRODUCTION SUPPLIES	\$ 25.69	
83353	GRAINGER INC	PRODUCTION SUPPLIES	\$ 878.51	
83354	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 968.67	
83354	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 968.67	
83354	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 663.74	
83354	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 227.29	
83354	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 75.38	
83355	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 352.00	
83355	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 352.00	
83356	INDUSTRIAL METAL SUPPLY CO	MAINTENANCE SUPPLIES	\$ 79.36	
83357	INLAND WATER WORKS SUPPLY CO	PRODUCTION SUPPLIES	\$ 81.56	
83358	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 34.44	
83358	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 15.07	
83358	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 105.47	
83359	LEGAL SHIELD	LEGALSHIELD	\$ 228.74	
83359	LEGAL SHIELD	LEGALSHIELD	\$ 228.71	
83360	LOWES	FBR SUPPLIES	\$ 429.01	
83361	MIKE ROQUET CONSTRUCTION, INC.	Street Restoration at 2414 W. Calle Vista	\$ 29,079.00	
83361	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 3,866.60	
83362	O'REILLY AUTO PARTS	UNIT#218 MAINT	\$ 22.62	
83363	PG MECHANICAL	EQUIPMENT MAINTENANCE	\$ 590.00	
83363	PG MECHANICAL	VEHICLE MAINTENANCE	\$ 180.00	
83364	RIALTO WATER SERVICES	FBR WELLHEAD DISCHARGE	\$ 1,111.36	
83365	RITE-WAY ROOF CORPORATION	Reservoir 2-1 Roof Replace and Asbestos Abatment	\$ 179,927.00	
83366	SHERIFFS COURT SERVICES	GARNISHMENT	\$ 764.49	
83366	SHERIFFS COURT SERVICES	GARNISHMENT	\$ 764.49	
83366	SHERIFFS COURT SERVICES	GARNISHMENT	\$ 764.49	
83367	SO CALIFORNIA EDISON	BLF ELECTRICITY	\$ 122.38	
83367	SO CALIFORNIA EDISON	ROEMER ELECTRICITY	\$ 34,670.21	

## WEST VALLEY WATER DISTRICT

## CASH DISBURSEMENT REPORT

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83368	STATE WATER RESOURCES CONTROL BOARD	ANNUAL FEES-7/1/22-6/30/23	\$ 81,934.95	
83369	STATE WATER RESOURCES CONTROL BOARD	FBR PERMIT FEES	\$ 18,863.00	
83370	THE PRIZM CIVIL ENGINEERS & LAND	Topographic Services (CIP Cactus 12" Pipeline)	\$ 6,701.25	
83371	THE STANDARD	AD&D	\$ 343.08	
83371	THE STANDARD	DEPENDENT LIFE	\$ 91.02	
83371	THE STANDARD	LIFE INSURANCE	\$ 2,530.63	
83371	THE STANDARD	LONG TERM DISABILITY	\$ 1,816.60	
83371	THE STANDARD	AD&D	\$ 31.50	
83371	THE STANDARD	DEPENDENT LIFE	\$ 6.15	
83371	THE STANDARD	LIFE INSURANCE	\$ 232.50	
83371	THE STANDARD	LONG TERM DISABILITY	\$ 22.73	
83371	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 587.82	
83371	THE STANDARD	EMPLOYEE AFTER-TAX	\$ 587.73	
83372	US BANK	ADMIN FEES	\$ 2,300.00	
83373	USA BLUEBOOK	ROEMER SUPPLIES	\$ 932.18	
83373	USA BLUEBOOK	ROEMER CHEMICALS	\$ 701.84	
83374	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 4,635.28	
83374	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 1,458.93	
83375	YO FIRE	WATER QUALITY SUPPLIES	\$ 711.15	
83375	YO FIRE	MAINTENANCE SUPPLIES	\$ 280.15	
83375	YO FIRE	MAINTENANCE SUPPLIES	\$ 274.76	
83376	ZAMORA, DAVID/BIANCA	Customer Refund	\$ 61.91	
83377	NAJERA, MARIA & MANUEL	Customer Refund	\$ 10.03	
83378	HUNTER, VELDA	Customer Refund	\$ 52.76	
83379	D.R. HORTON	Customer Refund	\$ 5.63	
83380	LENNAR HOMES	Customer Refund	\$ 14.15	
83381	VILLALOBOS, TERESA F.	Customer Refund	\$ 1,026.73	
83382	LLC, CLAASIC	Customer Refund	\$ 89.91	
83383	FRAUSTO, GUILLERMO	Customer Refund	\$ 33.71	
83384	SAAVEDRA, RICHARD M.	Customer Refund	\$ 66.49	
83385	LANG, JOSEPH	Customer Refund	\$ 12.74	
83386	SANCHEZ, CATALINA	Customer Refund	\$ 56.40	
83387	CALDERA, ANDRES	Customer Refund	\$ 76.49	
83388	MCAFFEE, SCOTT	Customer Refund	\$ 21.42	
83389	FLORES, MIKE	Customer Refund	\$ 26.38	
83390	SIERRA, MINERVA	Customer Refund	\$ 68.89	
83391	STETSON, JEREMY	Customer Refund	\$ 21.96	
83392	D.R. HORTON	Customer Refund	\$ 4.88	
83393	THOMAS, GUTIERREZ,	Customer Refund	\$ 7.80	
83394	STEINKRAUS, NICHOLAS/CASSANDRA	Customer Refund	\$ 33.72	
83395	KPRS	Customer Refund	\$ 7,069.66	
83396	CHANDI ENTERPRISES, LLC	Customer Refund	\$ 1,207.31	
83397	AAA RECYCLING	Customer Refund	\$ 326.88	
83398	ALL PRO ENTERPRISES INC.	Janitorial Services for District	\$ 280.00	
83398	ALL PRO ENTERPRISES INC.	Janitorial Services for District	\$ 3,591.92	
83399	CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE	ANNUAL PERMIT	\$ 701.00	
83400	CITY OF RIALTO	UTILITY USER TAX-DEC 2022	\$ 47,351.22	
83400	CITY OF RIALTO	UTILITY USER TAX-DEC 2022	\$ (179.81)	
83401	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC	\$ 1,871.61	
83402	CORE & MAIN LP	Air Vac Cover Order	\$ 1,383.87	
83403	FERGUSON ENTERPRISES INC # 677	Copper Order 10/19/22	\$ 12,283.50	
83404	FISH WINDOW CLEANING	JANITORIAL SERVICES-WINDOWS	\$ 275.00	
83405	FRANCES A MCCOY	TURF REBATE	\$ 1,244.00	
83406	GARDA CL WEST INC	ARMORED TRANSPORT SERVICES-NOV 2022	\$ 11.23	

**WEST VALLEY WATER DISTRICT**

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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
83407	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 381.14	
83407	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 515.56	
83407	HOME DEPOT	VEHICLE MAINTENANCE	\$ 663.74	
83408	HONEYCOTT INC	METERS SHOP SUPPLIES	\$ 195.00	
83409	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 10.78	
83409	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 170.96	
83409	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 16.81	
83410	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Patching and Repairs	\$ 2,650.00	
83411	MONTELONGO, ERNEST	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
83412	MONTELONGO, TERESA E	MEDICARE PART B OCTOBER-DECEMBER 2022	\$ 510.30	
83413	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES-MOSES	\$ 87.00	
83414	QUINN COMPANY	MAINTENANCE EQUIP MAINT	\$ 935.29	
83414	QUINN COMPANY	MAINTENANCE EQUIP MAINT	\$ 663.26	
83415	SB COUNTY FLOOD CONTROL DISTRICT	ANNUAL DISCHARGE TO CACTUS BASIN 2	\$ 11,658.00	
83416	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 88.69	
83418	Gunn Coble LLP	Settlement 01.13.23 - Davis, Naisha	\$ 300,000.00	
83419	A.O. MANAGEMENT LLC	TURF REPLACEMENT	\$ 3,788.00	
83420	ALLIANCE 2020 INC	HR SERVICES	\$ 721.58	
83421	AMAZON.COM SALES INC	CS SUPPLIES	\$ 43.09	
83421	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 167.00	
83421	AMAZON.COM SALES INC	COMPUTER SUPPLIES	\$ 795.70	
83422	AQUA-METRIC SALES CO	Meter Order 10/19/22	\$ 577.29	
83422	AQUA-METRIC SALES CO	Meter Order 10/19/22	\$ 11,870.60	
83422	AQUA-METRIC SALES CO	MXU Order 07/19/22	\$ 11,097.34	
83422	AQUA-METRIC SALES CO	Advanced Metering Infrastructure-AMI Installation	\$ 7,957.00	
83423	AT&T	TELEMETRY LINE	\$ 69.11	
83424	AURORA INDUSTRIAL HYGIENE	Sludge Study Test	\$ 3,790.00	
83425	BURRTEC WASTE INDUSTRIES INC	ROEMER DISPOSAL FEES	\$ 262.86	
83425	BURRTEC WASTE INDUSTRIES INC	HQ DISPOSAL FEES	\$ 911.94	
83426	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-NOV 2022	\$ 6,142.81	
83426	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-DEC 2022	\$ 7,648.64	
83427	DAC (DIGITAL ASSURANCE CERT LLC)	ANNUAL DUES-EVENT NOTICES	\$ 250.00	
83428	FAST SERVICE	CUSTOMER SERVICES	\$ 202.00	
83429	FERGUSON, LETA	MEDICARE PART B REIMB-OCT-DEC 2022	\$ 255.15	
83430	GALLAGHER BENEFIT SERVICES INC	Executive Recruitment Services for General Manager	\$ 6,250.00	
83431	GARDA CL WEST INC	ARMORED TRANSPORT-JAN 2023	\$ 317.84	
83432	GRAINGER INC	PRODUCTION SUPPLIES	\$ 149.60	
83433	HUNT ORTMANN PALFFY NIEVES DARLING & MAH INC	PROFESSIONAL SERVICES-10/31/22		\$ 8,030.00
83434	INLAND DESERT SECURITY	ANSWERING SERVICE	\$ 707.00	
83435	INLAND EMPIRE UTILITIES AGENCY	NOVEMBER 2022 SERVICES	\$ 43,256.19	
83436	INTERSTATE BATTERY OF SAN BERNARDINO	Replacement batteries for boom lift	\$ 2,876.73	
83437	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 107.71	
83437	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 19.33	
83438	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 20.85	
83439	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES-R.O	\$ 267.00	
83439	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 956.00	
83439	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 505.00	
83440	OLDCASTLE INFRASTRUCTURE INC	Meter Box Order 09/14/22	\$ 5,817.36	
83441	PACE, JOYCE E	MEDICARE PART B REIMB-OCT-DEC 2022	\$ 510.30	
83442	PACK N MAIL	CUSTOMER SERVICES	\$ 200.00	
83443	QUADIANT FINANCE USA INC	POSTAGE	\$ 506.69	
83444	QUADIANT FINANCE USA INC	POSTAGE METER LEASE	\$ 680.05	
83445	RIALTO WATER SERVICES	WELL #16 WATER	\$ 60.84	
83445	RIALTO WATER SERVICES	WATER SERVICES-H.Q	\$ 120.58	

## WEST VALLEY WATER DISTRICT

## CASH DISBURSEMENT REPORT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
83446	ROBERT D NIEHAUS INC	ADU Capacity Fee	\$ 3,385.00	
83447	ROBLES, AL	MILEAGE REIMBURSEMENT-MONTEREY	\$ 341.91	
83448	SHAW HR CONSULTING, INC.	HR SERVICES	\$ 200.00	
83449	SIKORSKI, PATRICIA	MEDICARE PART B REIMB-DEC 2022	\$ 170.10	
83450	SO CALIFORNIA EDISON	WELL#22 ELECTRICITY	\$ 6.45	
83450	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 4,659.43	
83450	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 81,118.49	
83450	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 44,221.53	
83450	SO CALIFORNIA EDISON	19920 COUNTRY CLUB / WELL#17 ELECTRICITY	\$ 5,899.60	
83450	SO CALIFORNIA EDISON	S END SHOP	\$ 105.81	
83450	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 11,794.98	
83450	SO CALIFORNIA EDISON	19920 COUNTRY CLUB / WELL#17 ELECTRICITY	\$ 443.81	
83450	SO CALIFORNIA EDISON	WELL#6 ELECTRICITY	\$ 17,129.54	
83450	SO CALIFORNIA EDISON	WELL 11X ELECTRICITY	\$ 31.27	
83450	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 6,232.03	
83450	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 14,929.45	
83450	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 3,216.57	
83450	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 216.12	
83450	SO CALIFORNIA EDISON	ELECTRICITY-VARIOUS LOCATIONS	\$ 2,736.19	
83451	STATE WATER RESOURCES CONTROL BOARD	WATER SYSTEM ANNUAL FEES-3610019	\$ 13,305.18	
83452	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 9,358.43	
83452	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 9,358.44	
83452	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 9,358.44	
83452	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 9,358.44	
83453	TAFOYA LAW GROUP APC	LEGAL FEES-SEPTEMBER 2022	\$ 24,210.00	
83453	TAFOYA LAW GROUP APC	LEGAL FEES-OCTOBER 2022	\$ 23,494.50	
83454	THE GAS COMPANY	ROEMER GAS	\$ 204.65	
83454	THE GAS COMPANY	HQ GAS BILL	\$ 845.10	
83455	TRES ES INC	State Lobbyist Services	\$ 7,500.00	
83455	TRES ES INC	State Lobbyist Services	\$ 7,500.00	
83455	TRES ES INC	State Lobbyist Services	\$ 7,500.00	
83455	TRES ES INC	State Lobbyist Services	\$ 7,500.00	
83456	TSAI, LINDA H.K	MEDICARE PART B REIMB-OCT-DEC 2022	\$ 1,020.60	
83457	TSAI, LON S	MEDICARE PART B REIMB-OCT-DEC 2022	\$ 1,020.60	
83458	TYLER TECHNOLOGIES INC	INSITE TRANSACTION FEES 10/1/22-12/31/22	\$ 33,926.70	
83458	TYLER TECHNOLOGIES INC	NOTIFICATION TRANSACTION FEES-10/1/22-12/31/22	\$ 256.60	
83459	USA BLUEBOOK	FBR SUPPLIES	\$ 419.40	
83460	VERIZON CONNECT NWF INC	LICENSING-NOV 2022	\$ 679.98	
83460	VERIZON CONNECT NWF INC	LICENSING-DEC 2022	\$ 679.98	
83461	VILLASENOR, LUIS A.	Customer Refund	\$ 53.41	
83462	FARIAS, BEATRIZ/ JESUS	Customer Refund	\$ 57.05	
83463	HELEN, WILLIAMS, VERNARD K/	Customer Refund	\$ 1,257.57	
83464	WADHAWAN, REENA	Customer Refund	\$ 49.19	
83465	KWEI, YIU LIANG	Customer Refund	\$ 65.24	
83466	THREE D SERVICE COMPANY	Customer Refund	\$ 1,620.67	
83467	DEMO UNLIMITED INC	Customer Refund	\$ 1,823.29	
83468	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE-BATTERY CORE CREDIT	\$ (142.17)	
83468	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE-BATTERY CORE CREDIT	\$ (22.00)	
83468	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE-BATTERY	\$ 212.15	
83468	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE-BATTERY	\$ 166.43	
83468	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE-BATTERY	\$ 369.75	
83468	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE-BATTERY CORE CREDIT	\$ (22.00)	
83468	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE-CREDIT	\$ (12.60)	
83469	AIRGAS USA LLC	PRODUCTION SUPPLIES-CYL NITROGEN	\$ 56.93	

**WEST VALLEY WATER DISTRICT**

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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
83470	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 751.32	
83471	ANDREW METZGER	OPR Groundbreaking- Photography	\$ 505.00	
83471	ANDREW METZGER	Earth Day Photography	\$ 860.00	
83472	AQUA-METRIC SALES CO	Advanced Metering Infrastructure-AMI Installation	\$ 105,056.25	
83472	AQUA-METRIC SALES CO	Advanced Metering Infrastructure-AMI Installation	\$ 4,310.00	
83473	AT&T INTERNET	INTERNET SERVICES	\$ 101.65	
83474	BLAINE TECH SERVICES INC	Sampling Services - Monitoring Wells	\$ 2,300.00	
83475	CEMEX INC	SHOP SUPPLIES	\$ 435.10	
83475	CEMEX INC	SHOP SUPPLIES	\$ 194.52	
83476	CITY ELECTRIC SUPPLY	PRODUCTION SUPPLIES	\$ 604.85	
83476	CITY ELECTRIC SUPPLY	PRODUCTION SUPPLIES	\$ 30.00	
83476	CITY ELECTRIC SUPPLY	PRODUCTION SUPPLIES	\$ 159.76	
83477	CITY OF SAN BERNARDINO	BLF WATER	\$ 46.13	
83478	CMTA	TRAINING-JOSE VELASQUEZ	\$ 15.00	
83479	CP CONSTRUCTION CO INC	Construction Services	\$ 10,000.00	
83479	CP CONSTRUCTION CO INC	RETENTION	\$ (500.00)	
83480	CUSTOM WATER, INC	Water Bottles- Donations	\$ 915.84	
83480	CUSTOM WATER, INC	Water Bottles- Donations	\$ 51.84	
83480	CUSTOM WATER, INC	Water Bottles- Donations	\$ 342.80	
83481	D & H WATER SYSTEMS, INC.	ROEMER SUPPLIES	\$ 617.22	
83482	DAN'S LAWNMOVER CENTER	MAINTENANCE SUPPLIES	\$ 551.63	
83483	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 116.91	
83483	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 232.22	
83483	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 316.29	
83483	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 2.95	
83484	FISH WINDOW CLEANING	JANITORIAL SERVICES-WINDOWS	\$ 275.00	
83485	FMB TRUCK OUTFITTERS, INC.	VEHICLE MAINTENANCE	\$ 255.99	
83486	FONTANA CHAMBER OF COMMERCE	STATE OF THE CITY SPONSORSHIP 2023	\$ 1,000.00	
83487	GRAINGER INC	FBR SUPPLIES	\$ 138.20	
83487	GRAINGER INC	FBR SUPPLIES	\$ 496.77	
83487	GRAINGER INC	SHOP SUPPLIES	\$ 127.53	
83488	HEYES FILTERS INC	FBR SUPPLIES	\$ 924.50	
83489	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 61.39	
83489	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 18.95	
83490	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 8,674.92	
83490	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 8,960.30	
83491	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 5.27	
83492	ROBERT W KASCH	SHOP SUPPLIES	\$ 177.79	
83493	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES	\$ 153.14	
83493	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES	\$ 263.33	
83494	SC COMMERCIAL LLC	Food Grade Mineral Oil for Well Pumps	\$ 12.95	
83494	SC COMMERCIAL LLC	Food Grade Mineral Oil for Well Pumps	\$ 9.92	
83494	SC COMMERCIAL LLC	Food Grade Mineral Oil for Well Pumps	\$ 100.00	
83494	SC COMMERCIAL LLC	Food Grade Mineral Oil for Well Pumps	\$ 6,236.18	
83495	THERMO ELECTRON NORTH AMERICA LLC	Dionex Parts	\$ 4,676.35	
83495	THERMO ELECTRON NORTH AMERICA LLC	Dionex Parts	\$ 1,536.08	
83496	TROJAN TECHNOLOGIES INC.	PM Contract for Trojan UV Swift system	\$ 3,500.00	
83496	TROJAN TECHNOLOGIES INC.	ROEMER CREDIT	\$ (1,181.04)	
83497	TYLER TECHNOLOGIES INC	INCODE ANNUAL ESS TIME/ATTENDANCE	\$ 1,300.00	
83497	TYLER TECHNOLOGIES INC	UB ONLINE COMPONENT ANNUAL FEE	\$ 2,408.00	
83498	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 568.25	
83498	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 169.42	
83499	USA BLUEBOOK	WATER QUALITY SUPPLIES	\$ 910.57	
83499	USA BLUEBOOK	ROEMER CHEMICALS	\$ 455.03	



## WEST VALLEY WATER DISTRICT

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83500	VAG USA LLC	945 single body air vac	\$ 1,728.11	
83501	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 796.50	
83502	YO FIRE	WATER QUALITY SUPPLIES	\$ 247.83	
83502	YO FIRE	ROEMER SUPPLIES	\$ 118.53	
83503	KARRAS, LEO	Customer Refund	\$ 242.57	
83504	CONSTANTINO, SANTIAGO/MARGARIT	Customer Refund	\$ 51.59	
83505	Welch, Laurie	Customer Refund	\$ 1.16	
83506	LORD CONSTRUCTORS	Customer Refund	\$ 1,469.16	
83507	RAMIREZ, SANDRA RAMIREZ & JAVIER	Customer Refund	\$ 23.57	
83508	IN-N-OUT BURGER	Earth Day Food Vendor-Deposit	\$ 1,000.00	
83509	WATER EDUCATION FOR LATINO LEADERS	TRAINING-CHANNING HAWKINS	\$ 3,500.00	
DFT0002719	US BANK-CAL CARD (AL)	SO CAL NEWS	\$ 781.10	
DFT0002719	US BANK-CAL CARD (AL)	SCWUA TRAINING-JONATHAN BARFIELD	\$ 37.25	
DFT0002719	US BANK-CAL CARD (AL)	SCWUA TRAINING-JOHN MARTIN	\$ 37.25	
DFT0002719	US BANK-CAL CARD (AL)	CERTIFICATION-AMERICAN WATER COLLEGE-CEDRIC J	\$ 41.67	
DFT0002719	US BANK-CAL CARD (AL)	TRAINING-ETAC-JANET HARMON	\$ 120.00	
DFT0002719	US BANK-CAL CARD (AL)	AYOP TECH TRAINING-JAIME VALENCIA	\$ 233.75	
DFT0002719	US BANK-CAL CARD (AL)	TRAINING-AYOP TECH	\$ 275.00	
DFT0002719	US BANK-CAL CARD (AL)	AYOP TECH TRAINING-CARLOS SALCEDO	\$ 233.75	
DFT0002719	US BANK-CAL CARD (AL)	ROEMER REPAIRS/MAINT	\$ 173.46	
DFT0002719	US BANK-CAL CARD (AL)	TRENCH PLATE RENTAL	\$ 145.46	
DFT0002719	US BANK-CAL CARD (AL)	REPAIRS/MAINTENANCE-DOM MAINS-MUNIQUEIP/DRAINAGE	\$ 636.04	
DFT0002719	US BANK-CAL CARD (AL)	AIRGAS REPAIRS & MAINT	\$ 964.36	
DFT0002719	US BANK-CAL CARD (AL)	CS 4 IMPRINT	\$ 335.15	
DFT0002719	US BANK-CAL CARD (AL)	AWWA BILL KRUEGER	\$ 106.00	
DFT0002719	US BANK-CAL CARD (AL)	SUBSCRIPTION-GFOA	\$ 160.00	
DFT0002719	US BANK-CAL CARD (AL)	BOARD MEETING MEALS	\$ 268.92	
DFT0002719	US BANK-CAL CARD (AL)	BOARD MEETING MEALS	\$ 888.81	
DFT0002719	US BANK-CAL CARD (AL)	MEALS FOR COMMITTEE MEETING-SAFETY/ENG-JERSEY MIKES	\$ 146.55	
DFT0002719	US BANK-CAL CARD (AL)	MEALS FOR BOARD MEETINGS	\$ 504.25	
DFT0002719	US BANK-CAL CARD (AL)	GASOLINE-7 ELEVEN/JACKSON STORE	\$ 2,153.77	
DFT0002719	US BANK-CAL CARD (AL)	SHOP SUPPLIES-TUTHILL	\$ 299.55	
DFT0002719	US BANK-CAL CARD (AL)	DISPUTED CHARGE DOOR DASH	\$ 27.34	
DFT0002719	US BANK-CAL CARD (AL)	OFFICE SUPPLIES	\$ 136.55	
DFT0002719	US BANK-CAL CARD (AL)	DISTRICT MAINTENANCE-GOOSENECKSTANDS	\$ 304.97	
DFT0002719	US BANK-CAL CARD (AL)	DIST REPAIRS/MAINT	\$ 17.00	
DFT0002719	US BANK-CAL CARD (AL)	VEHICLES MAINT-CAR WASH	\$ 550.00	
DFT0002719	US BANK-CAL CARD (AL)	VEHICLES MAINTENANCE	\$ 592.68	
DFT0002719	US BANK-CAL CARD (AL)	VEHICLES MAINTENANCE-CAR WASH	\$ 451.00	
DFT0002719	US BANK-CAL CARD (AL)	GFOA AWARD	\$ 345.00	
DFT0002719	US BANK-CAL CARD (AL)	CSMFO AWARD	\$ 150.00	
DFT0002719	US BANK-CAL CARD (AL)	EDUCATION TRAINING-BERTHA PEREZ	\$ 499.00	
DFT0002719	US BANK-CAL CARD (AL)	EDUCATION TRAINING-ROSA GUTIERREZ	\$ 499.00	
DFT0002719	US BANK-CAL CARD (AL)	AWWA TRAINING-LINDA JADESKI	\$ 50.00	
DFT0002719	US BANK-CAL CARD (AL)	CERTIFICATION-DCA- BERTHA PEREZ	\$ 180.00	
DFT0002719	US BANK-CAL CARD (AL)	FONTANA CHAMBER LUNCHEON-ANGELA GARCIA	\$ 35.00	
DFT0002719	US BANK-CAL CARD (AL)	FONTANA CHAMBER LUNCHEON-DAN JENKINS	\$ 35.00	
DFT0002719	US BANK-CAL CARD (AL)	LUNCHEON FONTANA CHAMBER-ANGELA GARCIA	\$ 35.00	
DFT0002719	US BANK-CAL CARD (AL)	LUNCHEON FONTANA CHAMBER-KELVIN MOORE	\$ 35.00	
DFT0002719	US BANK-CAL CARD (AL)	LUNCHEON FONTANA CHAMBER-DAN JENKINS	\$ 35.00	
DFT0002719	US BANK-CAL CARD (AL)	SAFETY SUPPLIES	\$ 1,538.80	
DFT0002719	US BANK-CAL CARD (AL)	WATER WISE PRO TRAINING-RALPH NAVARRO	\$ 75.00	
DFT0002719	US BANK-CAL CARD (AL)	TRAINING-AL ROBLES FRED PRYOR/NIPG/CAPPO	\$ 909.00	
DFT0002719	US BANK-CAL CARD (AL)	CERTIFICATION-AWWA-MELISSA BLOUNT	\$ 100.00	

## WEST VALLEY WATER DISTRICT

## CASH DISBURSEMENT REPORT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
DFT0002719	US BANK-CAL CARD (AL)	WATER WISE PRO TRAINING-CLIFF RAY	\$ 75.00	
DFT0002719	US BANK-CAL CARD (AL)	WATERSMART REGISTRATION-MARY JO HARTLEY	\$ 485.00	
DFT0002719	US BANK-CAL CARD (AL)	WATERSMART REGISTRATION-SOCORRO PANTALEON	\$ 485.00	
DFT0002719	US BANK-CAL CARD (AL)	PA SUBSCRIPTION-ADOBE	\$ 29.99	
DFT0002719	US BANK-CAL CARD (AL)	SUBSCRIPTION CONSTANT CONTACT	\$ 225.00	
DFT0002719	US BANK-CAL CARD (AL)	PA SUBSCRIPTION SB SUN	\$ 14.00	
DFT0002719	US BANK-CAL CARD (AL)	MEMBERSHIP DUES-HOOTSUITE	\$ 588.00	
DFT0002719	US BANK-CAL CARD (AL)	SUBSCRIPTIONS-CONSTANT CONTACT/SB SUN/ ADOBE	\$ 268.99	
DFT0002719	US BANK-CAL CARD (AL)	SUBSCRIPTIONS FOR PA DEPT-CONSTANT CONTACT/SB SUN	\$ 268.99	
DFT0002719	US BANK-CAL CARD (AL)	FONTANA CHAMBER LUNCHEON-SOCORRO PANTALEON	\$ 35.00	
DFT0002719	US BANK-CAL CARD (AL)	WATER PROFESSIONALS LUNCHEON	\$ 356.62	
DFT0002719	US BANK-CAL CARD (AL)	AIRFARE MARY JO HARTLEY	\$ 117.95	
DFT0002719	US BANK-CAL CARD (AL)	AIRFARE-SOCORRO PANTALEON	\$ 117.95	
DFT0002719	US BANK-CAL CARD (AL)	LODGING-SOCORRO PANTALEON	\$ 226.10	
DFT0002719	US BANK-CAL CARD (AL)	LODGING-MARYJO HARTLEY	\$ 226.10	
DFT0002719	US BANK-CAL CARD (AL)	LODGING- CAPIO-MARY JO	\$ 838.05	
DFT0002719	US BANK-CAL CARD (AL)	OUTREACH PROGRAM-STATRER BROS	\$ 216.42	
DFT0002719	US BANK-CAL CARD (AL)	OUTREACH PROGRAM-CLASSIC PROMOTIONS	\$ 1,105.00	
DFT0002719	US BANK-CAL CARD (AL)	OUTREACH PROGRAMS-STAPLES/CONCERNED CITIZENS	\$ 214.60	
DFT0002720	US BANK-CAL CARD (HAYDEE)	DUE TO WVWD-HAYDEE SAINZ	\$ 116.50	
DFT0002720	US BANK-CAL CARD (HAYDEE)	STRATEGIC PLANNING SEMINAR-LEGAL	\$ 1,960.94	
DFT0002720	US BANK-CAL CARD (HAYDEE)	POSTAGE/MAILING FEES	\$ 26.95	
DFT0002720	US BANK-CAL CARD (HAYDEE)	HR MEMBERSHIP ACCESS PERKS	\$ 125.00	
DFT0002720	US BANK-CAL CARD (HAYDEE)	MEMBERSHIP-ACCESS PERKS	\$ 125.00	
DFT0002720	US BANK-CAL CARD (HAYDEE)	MEMBERSHIP-ACCESS PERKS	\$ 125.00	
DFT0002720	US BANK-CAL CARD (HAYDEE)	MEALS/TRAVEL EXPENSES	\$ 736.22	
DFT0002720	US BANK-CAL CARD (HAYDEE)	MEALS/TRAVEL EXPENSES	\$ 466.47	
DFT0002720	US BANK-CAL CARD (HAYDEE)	TRAVEL - LODGING	\$ 509.94	
DFT0002720	US BANK-CAL CARD (HAYDEE)	HR RECRUITMENT ADVERTISING	\$ 650.00	
DFT0002720	US BANK-CAL CARD (HAYDEE)	RECRUITMENT-ADVERTISING	\$ 400.00	
DFT0002721	US BANK-CAL CARD (JON)	BOARD MEETING MEALS-10/19/22	\$ 317.83	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-PLURALSIGHT	\$ 2,316.00	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-MISAC	\$ 130.00	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ZOOM	\$ 531.78	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-GO DADDY	\$ 79.99	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-AMAZON WEBB	\$ 1,261.73	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ZOOM	\$ 531.78	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-LANSWEEPER	\$ 500.00	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-GO DADDY	\$ 79.99	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-AMAZON WEBB	\$ 1,269.19	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-CISCO DUO	\$ 300.00	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ZOOM	\$ 531.78	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-GO DADDY	\$ 79.99	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-BOX.COM	\$ 4,500.00	
DFT0002721	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-AMAZON WEB	\$ 1,274.40	
DFT0002722	US BANK-CAL CARD (SOCORRO)	FONTANA CHAMBER OF COMM LUNCHEON-DAN JENKINS	\$ 35.00	
DFT0002722	US BANK-CAL CARD (SOCORRO)	FONTANA CHAMBER OF COMM LUNCHEON-MARY JO	\$ 35.00	
DFT0002722	US BANK-CAL CARD (SOCORRO)	ACWA REGISTRATION-SOCORRO	\$ 620.00	
DFT0002722	US BANK-CAL CARD (SOCORRO)	OUTREACH PROGRAM EXPENSES	\$ 68.43	
DFT0002723	US BANK-CAL CARD (VAN)	CSDA REGISTRATION-VAN JEW	\$ 100.00	
DFT0002723	US BANK-CAL CARD (VAN)	ACWA CONFERENCE REGISTRATION-VAN JEW	\$ 620.00	
DFT0002723	US BANK-CAL CARD (VAN)	CSDA REGISTRATION-MOORE	\$ 675.00	
DFT0002723	US BANK-CAL CARD (VAN)	SPECIAL BOARD MEETING MEALS	\$ 19.99	
DFT0002723	US BANK-CAL CARD (VAN)	LUNCH MEETINGS-VAN	\$ 81.77	

**WEST VALLEY WATER DISTRICT**

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<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
DFT0002723	US BANK-CAL CARD (VAN)	LUNCH MEETINGS	\$ 56.10	
DFT0002723	US BANK-CAL CARD (VAN)	CSDA RECOGNITION-SPECIAL DIST GOVERNANCE	\$ 65.00	
DFT0002723	US BANK-CAL CARD (VAN)	LUNCH MEETINGS-HAWKINS	\$ 51.91	
DFT0002723	US BANK-CAL CARD (VAN)	LUNCH MEETINGS-JENKINS	\$ 25.67	
DFT0002723	US BANK-CAL CARD (VAN)	LUNCH MEETINGS-YOUNG	\$ 26.24	
DFT0002724	US BANK-CAL CARD (YOLANDA)	DUE TO WVWD-YOLANDA RAMIREZ	\$ 27.99	
DFT0002724	US BANK-CAL CARD (YOLANDA)	PHOTOBOTH DEPOSIT- XMAS SEMINAR	\$ 50.00	
DFT0002724	US BANK-CAL CARD (YOLANDA)	THANKSGIVING LUNCHEON	\$ 2,106.25	
DFT0002724	US BANK-CAL CARD (YOLANDA)	CHRISTMAS SEMINAR DEPOSIT	\$ 1,000.00	
DFT0002724	US BANK-CAL CARD (YOLANDA)	POSTAGE/SHIPPING	\$ 9.41	
DFT0002724	US BANK-CAL CARD (YOLANDA)	TRAINING-YOLANDA	\$ 35.00	
DFT0002724	US BANK-CAL CARD (YOLANDA)	HR TRAINING	\$ 35.00	
DFT0002724	US BANK-CAL CARD (YOLANDA)	TRAINING MEALS	\$ 18.97	
DFT0002724	US BANK-CAL CARD (YOLANDA)	TRAINING REGISTRATION-YOLANDA RAMIREZ	\$ (975.00)	
DFT0002724	US BANK-CAL CARD (YOLANDA)	HR TRAINING	\$ 567.00	
DFT0002724	US BANK-CAL CARD (YOLANDA)	TRAINING REGISTRATION-HAYDEE SAINZ	\$ (975.00)	
DFT0002724	US BANK-CAL CARD (YOLANDA)	SAFETY SUPPLIES	\$ 10.96	
DFT0002724	US BANK-CAL CARD (YOLANDA)	SAFETY LUNCHEON	\$ 813.36	
DFT0002724	US BANK-CAL CARD (YOLANDA)	SAFETY LUNCHEON	\$ 2,151.61	
DFT0002724	US BANK-CAL CARD (YOLANDA)	WELLNESS PROGRAM	\$ 94.25	
DFT0002724	US BANK-CAL CARD (YOLANDA)	WELLNESS PROGRAM	\$ 152.57	
DFT0002724	US BANK-CAL CARD (YOLANDA)	WELLNESS PROGRAM	\$ 56.00	
DFT0002724	US BANK-CAL CARD (YOLANDA)	RECRUITMENT MEALS	\$ 164.51	
DFT0002724	US BANK-CAL CARD (YOLANDA)	RECRUITMENT MEALS	\$ 144.31	
<b>SUBTOTALS</b>			<b>\$ 2,397,087.19</b>	<b>\$ 8,030.00</b>
<b>GRAND TOTAL</b>			<b>\$ 2,405,117.19</b>	

# Exhibit B

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

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
July 2022	Monthly Pay Period #7	06/01/22	06/30/22	7,113.22
July 2022	Pay Period #14	06/24/22	07/08/22	322,603.34
July 2022	Pay Period #15	07/08/22	07/22/22	295,540.63
Total for July 2022				625,257.19
August 2022	Monthly Pay Period #8	07/01/22	07/31/22	7,113.22
August 2022	Pay Period #16	07/22/22	08/05/22	302,888.25
August 2022	Pay Period #17	08/05/22	08/19/22	291,827.03
Total for August 2022				601,828.50
September 2022	Monthly Pay Period #9	08/01/22	08/30/22	7,487.60
September 2022	Pay Period #18	08/19/22	09/02/22	295,994.15
September 2022	Pay Period #19	09/02/22	09/16/22	281,560.23
Total for September 2022				585,041.98
October 2022	Monthly Pay Period #10	09/01/22	09/30/22	8,236.36
October 2022	Pay Period #20	09/16/22	09/30/22	290,932.18
October 2022	Pay Period #21	09/30/22	10/14/22	283,102.95
Total for October 2022				582,271.49
November 2022	Monthly Pay Period #11	10/01/22	10/31/22	9,621.58
November 2022	Pay Period #22	10/14/22	10/28/22	274,535.56
November 2022	Manual Checks			
November 2022	Pay Period #23	10/28/22	11/11/22	359,504.87
Total for November 2022				643,662.01
December 2022	Monthly Pay Period #12	11/01/22	11/30/22	9,630.95
December 2022	Pay Period #24	11/11/22	11/25/22	297,401.31
December 2022	Pay Period #25	11/25/22	12/09/22	316,141.81
December 2022	Pay Period #26	12/09/22	12/23/22	292,536.16
Total for December 2022				915,710.23
January 2023	Pay Period #1	12/23/22	01/06/23	324,181.41
January 2023	Monthly Pay Period #1	12/01/22	12/31/22	7,075.80
January 2023	Manual Check (Settlement)			75,000.00
January 2023	Pay Period #2	01/06/23	01/20/23	313,404.24
Total for January 2023				719,661.45

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

Date	Item	Check No. or EFT	Amount
01/12/23	Pay Period #1	8886-8887	657.22
01/12/23	Monthly Pay Period #1	None	0.00
01/13/23	Manual Check (Settlement)	8888	47,137.50
01/26/23	Pay Period #2	8889-8891	4,971.59
	<b>Total Checks</b>		<b><u>52,766.31</u></b>
01/12/23	Pay Period #1 Direct Deposits	EFT	212,936.55
01/12/23	Federal Tax Withheld Social Security & Medicare	EFT	86,067.71
01/12/23	State Tax Withheld and State Disability Insurance	EFT	17,251.08
01/12/23	Lincoln Deferred Compensation Withheld	EFT	15,028.50
01/12/23	Lincoln - Employer Match Benefit	EFT	3,450.00
01/12/23	Lincoln - 401a Employer Match Benefit	EFT	
01/12/23	Nationwide Deferred Compensation Withheld	EFT	3,627.30
01/12/23	Nationwide - Employer Match Benefit	EFT	700.00
01/12/23	Nationwide - 401a Employer Match Benefit	EFT	1,000.00
01/12/23	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	28,733.75
01/12/23	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	17,128.34
01/12/23	California State Disbursement	EFT	1,050.46
01/12/23	Monthly Pay Period #1 Direct Deposits	EFT	6,163.00
01/12/23	Federal Tax Withheld Social Security & Medicare	EFT	1,302.64
01/12/23	State Tax Withheld and State Disability Insurance	EFT	26.52
01/13/23	Federal Tax, Social Security & Medicare (Settlement)	EFT	27,975.00
01/13/23	State Tax Withheld and State Disability Insurance	EFT	5,625.00
01/26/23	Pay Period #2 Direct Deposits	EFT	205,967.67
01/26/23	Federal Tax Withheld Social Security & Medicare	EFT	79,060.84
01/26/23	State Tax Withheld and State Disability Insurance	EFT	15,412.08
01/26/23	Lincoln Deferred Compensation Withheld	EFT	14,840.04
01/26/23	Lincoln - Employer Match Benefit	EFT	3,475.00
01/26/23	Lincoln - 401a Employer Match Benefit	EFT	
01/26/23	Nationwide Deferred Compensation Withheld	EFT	4,002.30
01/26/23	Nationwide - Employer Match Benefit	EFT	775.00
01/26/23	Nationwide - 401a Employer Match Benefit	EFT	1,000.00
01/26/23	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	28,178.18
01/26/23	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	18,401.61
01/26/23	California State Disbursement	EFT	1,050.46
	<b>Total EFT</b>		<b><u>800,229.03</u></b>
	<b>Grand Total Payroll Cash</b>		<b><u>852,995.34</u></b>



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** February 22, 2023  
**TO:** Finance Committee  
**FROM:** Van Jew, Acting General Manager  
**SUBJECT:** FUNDS TRANSFER REPORT - JANUARY 2023

---

**BACKGROUND:**

At the August 20, 2020, Board of Directors meeting, the WVWD Board of Directors approved and authorized the Chief Financial Officer to transfer funds in/out of the District's Chase account to/from the District's investment accounts to take advantage of potential interest earnings. At this meeting, the WVWD Board also requested that the CFO provide a detailed report to the Board of all transfers on a monthly basis and include this report in the monthly financial reports presented to the Board. January's Funds Transfer Report is attached as **Exhibit A**.

**FISCAL IMPACT:**

Potential interest earnings on funds invested/transferred.

**STAFF RECOMMENDATION:**

Forward a recommendation to the Board of Directors to approve the January 2023 Funds Transfer Report.

Respectfully Submitted,

*Van Jew*

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Van Jew, Acting General Manager

VJ:jv

**ATTACHMENT(S):**

1. Exhibit A - 2023 January Funds Transfer Report



# Exhibit A

**Fund Transfer Detail January 2023**

Date	Beginning Balances	Amount
1/19/2023	Chase Gen Checking	4,659,221.73
1/19/2023	US Bank-Chandler	28,626,226.05

Date	Transfers	Amount
1/19/2023	Chase Gen Checking → US Bank-Chandler	2,000,000.00

Date	**Ending Balances (After Transfers)	Amount
1/19/2023	Chase Gen Checking	2,717,851.75
1/19/2023	US Bank-Chandler	30,626,226.05

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



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

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

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**DISCUSSION:**

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

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Van Jew*

---

Van Jew, Acting General Manager

VJ;jv

**ATTACHMENT(S):**

1. Exhibit A - 2023 January Treasurer Report

# Exhibit A

### West Valley Water District Cash, Investment & Reserve Balances - January 31, 2023

Institution/Investment Type	December 2022 Balance	January 2023 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
<b>Funds Under Control of the District:</b>			Balance Available for Daily Operations	\$ 38,179,876.29	\$ 29,168,849.47	\$ 14,728,509.66
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	<b>Total Operating Cash</b>	<b>\$ 38,179,876.29</b>	<b>\$ 29,168,849.47</b>	<b>\$ 14,728,509.66</b>
	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>	<b>UNRESTRICTED RESERVES</b>			
Checking and Savings:			<b>CAPITAL RESERVES</b>			
Chase - General Government Checking	\$ 4,727,529.66	\$ 1,954,580.39	Capital Project Account - 100% FY 22-23	\$ 7,827,687.00	\$ 7,827,687.00	\$ 10,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account-80% FY 23-24	\$ 4,868,000.00	\$ 4,868,000.00	\$ 8,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Administrative & General Account	\$ 1,582,998.10	\$ 1,582,998.10	\$ 1,582,998.10
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		<b>\$ 14,278,685.10</b>	<b>\$ 14,278,685.10</b>	<b>\$ 19,582,998.10</b>
	<b>\$ 4,781,166.72</b>	<b>\$ 2,008,217.45</b>	<b>LIQUIDITY FUNDS</b>			
State of California, Local Agency Investment Fund*	\$ 74,360,558.58	\$ 74,749,895.83	Rate Stabilization Account	\$ 985,094.40	\$ 2,955,283.20	\$ 4,925,472.00
US Bank - Chandler Asset Mgmt	\$ 28,626,226.05	\$ 30,933,189.19	Operating Reserve Account	\$ 5,276,660.33	\$ 10,553,320.67	\$ 15,829,981.00
CalTrust Pooled Investment Fund - Short Term	\$ 16,844,559.85	\$ 16,930,477.38	Emergency Account	\$ 1,264,177.68	\$ 2,528,355.36	\$ 3,792,533.04
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Water Banking Account	\$ 125,000.00	\$ 625,000.00	\$ 1,250,000.00
U. S. Treasury Bills				<b>\$ 7,650,932.41</b>	<b>\$ 16,661,959.23</b>	<b>\$ 25,797,986.04</b>
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	<b>OTHER OPERATING RESERVES</b>			
			Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
<b>Total</b>	<b>\$ 124,616,811.20</b>	<b>\$ 124,626,079.85</b>		<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>
Funds Under Control of Fiscal Agents:			<b>Total Unrestricted Reserves</b>	<b>\$ 26,929,617.51</b>	<b>\$ 35,940,644.33</b>	<b>\$ 50,380,984.14</b>
<b>US BANK</b>			<b>Total OP Cash &amp; UR Reserves</b>	<b>\$ 65,109,493.80</b>	<b>\$ 65,109,493.80</b>	<b>\$ 65,109,493.80</b>
2016A Bond - Principal & Payment Funds	\$ 178.34	\$ 178.88	<b>RESTRICTED RESERVES</b>			
2016A Bond - Interest Fund	\$ -	\$ -	2016A Bond	\$ 178.88	\$ 178.88	\$ 178.88
<b>Total</b>	<b>\$ 178.34</b>	<b>\$ 178.88</b>	Customer Deposit Accounts	\$ 5,420,726.97	\$ 5,420,726.97	\$ 5,420,726.97
<b>Grand Total</b>	<b>\$ 124,616,989.54</b>	<b>\$ 124,626,258.73</b>	Capacity Charge Acct Balance	\$ 51,095,859.08	\$ 51,095,859.08	\$ 51,095,859.08
			CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
			<b>Total Restricted Reserves</b>	<b>\$ 59,516,764.93</b>	<b>\$ 59,516,764.93</b>	<b>\$ 59,516,764.93</b>
			<b>Total Cash &amp; Investments</b>	<b>\$ 124,626,258.73</b>	<b>\$ 124,626,258.73</b>	<b>\$ 124,626,258.73</b>

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

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

*William Fox*  
 \_\_\_\_\_  
 Chief Financial Officer

\*Quarterly interest posted the month following the quarter end.

**Note:**

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

**Total Fund Balance**

When comparing the District's total fund balances month-over-month between January (\$124,626,258.73) and December (\$124,616,989.54), CLA found the \$9,269.19 increased fund balance between January and December.

**U.S. Bank Chandler Custodial Account**

**Cash/Money Market** - Per Section 9.11 of the District's investment policy, "The company shall have met either one of the following criteria: 1) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs "Nationally Recognized Statistical Rating Organization" or 2) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars." Based on Chandler Asset Management's reconciliation summary for the period ending January 31, 2023, CLA was able to confirm the District's cash and money-market securities were in accordance with the investment policy. CLA also conducted a review of the District's cash and money-market securities and found that all the District's holdings were in alignment with the requirements set forth in the investment policy.

In addition to ensuring that the District's money market funds attained the highest ranking provided by more than one NRSRO, the District also met the requirements outlined in Section 9.11 of the investment policy through its established relationship with Chandler Asset Management. With total assets under management of over \$25 billion with over thirty years of experience in managing money market mutual funds, Chandler Asset Management exceeds the requirements of the District's policy.

Per the investment policy, the maximum percentage of District investments in money market funds is capped at 20%. Similarly, the allowable mutual fund and money market account instruments per California government code (Sections 53601(I) and 53601.6(b)) for local government entities are also capped at 20%. The District's money market balance percentage as of January 31, 2023 is 1.16%. Therefore, the District is following both the investment policy and California governmental code.

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

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

## West Valley Water District Investment Memo – January 2023

five-year maturity limit. These guidelines do not establish a maximum specified percentage of the District's investment portfolio for United States Treasury Obligations.

As of January 31, 2023, 9.78% of the District's total portfolio is invested in United States Treasury Issues. With no maximum percentage established for United States Treasury Issues, the District is in conformity with the investment policy and the State of California's Local Agency Investment Guidelines.

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

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

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

Negotiable certificates of deposit constitute 0.0% of the District's total investment balance as of January 31, 2023. Therefore, the District is following both the investment policy and the State of California's standards.

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

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

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

Medium-term notes constitute 6.18% of the District's total investment balance as of January 31, 2023. Therefore, the District is following both the investment policy and the State of California's standards.



## West Valley Water District Investment Memo – January 2023

**Federal Agency Obligations** – Per Section 9.5 of the District’s investment policy, “there is no limitation as to the percentage of the portfolio that may be invested in this category, however, purchases of callable Federal Agency obligations are limited to a maximum of 30 percent of the portfolio.” Although the policy does not explicitly list the bond rating requirements for federal agency obligations, all the District’s current federal agency holdings are rated AAA by multiple NRSRO’s as of January 31, 2023.

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

Federal agency obligations represent 6.99% of the District’s total investment balance as of January 31, 2023. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

**Local Agency Investment Fund (LAIF)**

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

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

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

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

As of the period ending January 31, 2023, the District’s Local Agency Investment Fund balance represents 59.98% of the District’s entire portfolio. Therefore, the District is following the investment policy as well as the standards of the Local Agency Investment Guidelines.

Based on the LAIF performance report dated February 8, 2023 LAIF investments had a net-yield of 2.425%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 66.67%
- Agencies- 20.08%
- Certificates of Deposit/Bank Notes- 6.26%
- Commercial Paper- 3.95%
- Time Deposits- 2.58%
- Loans- 0.19%

## West Valley Water District Investment Memo – January 2023

- Corporate Bonds- 0.27%

On March 20, 2019, the District received a \$3 million dollar settlement as part of a larger association of local water districts and municipalities, from the San Gabriel Valley Water Company, Fontana Union Water Company, and the San Gabriel California Corporation. Per the settlement agreement, “West Valley and the non-settling plaintiffs separately asserted six claims alleging breach of contract and other claims arising from the 1961 Decree.” The 1961 Decree governs groundwater pumping from a portion of the Rialto-Colton Basin. The claims also concern the defendants (Fontana Parties) pumping from a portion of the Rialto-Colton Basin that is outside the Rialto Basin as defined by the 1961 Decree. The San Bernardino Basin Area and most but not all the Rialto-Colton Basin are located within the service area of the Valley District and this violation served as the basis of the settlement.

The settlement check was received and deposited into the District’s General Government Checking bank account and the District’s board approved the transfer of the \$3 million in settlement funds to the District’s LAIF account on April 4, 2019. While these funds have been earmarked for Capital Improvement Projects, the District has yet to allocate these funds to any specific project and the District will house all settlement funding in the LAIF account until board approval is received for the allocation of these funds.

#### **The Investment Trust of California (Cal TRUST)**

The District maintains investments in the CalTRUST Short-Term Fund. For the month ending January 31, 2023 the Net Asset Value per share was \$10.00 (\$16,930,477.38 book value) for CalTRUST Short-Term Fund investments. Per the CalTRUST Month End Portfolio Statistics dated January 31, 2023, the credit rating for the Short-Term Fund is AAF, identifying the credit quality of the fund’s portfolio performance as very strong.

Section 9.3 of the District’s investment policy states “no limit will be placed on the percentage total in this category.” The State of California also fails to establish a maximum percentage total for investment trusts per Government Code Section 16340. As of the period ending January 31, 2023, the District’s CalTRUST investment balance represents 13.59% of the District’s entire portfolio. Therefore, the District is following the investment policy and the standards set-forth by the State of California as it relates to CalTRUST securities.

#### **Bank Deposits**

Based on the District’s investment policy, “Securities placed in a collateral pool must provide coverage for at least 100 percent of all deposits that are placed in that institution.” As of January 31, 2023, the District maintained balances within the FDIC limit of \$250,000 for each of its bank accounts, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account maintains funds for operational purposes and normally carries a balance of at least \$1.5 million dollars which represents funding for one payroll, and one accounts payable check run. In CLA’s comparison between the District’s general checking account balances for January 2023 (\$1,954,580.39) and December 2022 (\$4,727,529.66), CLA observed a decrease in the January 2023 account balance of \$2,772,949.27 versus December 2022 was mostly due to the District transferring \$2,000,000 into the U.S. Bank account.

## West Valley Water District Investment Memo – January 2023

During our review of the January 2023 Chase General Governmental Checking account bank statement, it was noted that there were 15 fraudulent activities totaling \$31,400. West Valley Water District (“WVWD”) has a procedure where the bank issues a check/ACH exception report for WVWD to review and reject fraudulent checks/ACHs as needed. Currently, WVWD has implemented check number and amount positive pay.

While the District reconciles its deposit accounts monthly, CLA found that the District has historically reported the month-ending bank statement balance on the Treasurer’s Report. Because the monthly bank statement does not take any outstanding checks or other withdrawals into account, the District may be overstating the General Government Checking balances on the Treasurer’s Report, which ultimately impacts its liquidity.

In January, the UTC Routine Checking account was \$5,000.56 and the UTC Non-Routine Checking account balance was \$48,636.50. The balances in both accounts went remained unchanged between January 2023 and December 2022. The relatively low balances in both accounts (in comparison with the historical balances) is due to the CFO’s emphasis on transferring more of its unrestricted cash balances to the District’s investments accounts to take advantage of the increased rate of return.

In analyzing the accounting for the District’s cash drawers (\$3,600) and petty cash (\$700), per the District’s accounting staff, the District’s cash drawers are normally reconciled daily. Each drawer is counted by the customer service representative responsible for the drawer and a secondary count is performed by the customer service lead or supervisor prior to the funds being relinquished to the District’s armored security provider, Gaurda, for deposit daily. Cash deposits are reconciled daily by the District’s accounting department. Petty cash is normally reconciled by the accounting department monthly. The District’s accounting department provided CLA with a formalized reconciliation for the petty cash account and the cash drawers for January 2023, therefore CLA was able to agree the cash drawers and petty cash balance to the District Cash Drawers summary schedule.

Section 9.12 of the investment policy asserts that “there is no limit on the percentage of the portfolio that may be invested in bank deposits.” Similarly, the State of California’s Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit accounts. Although no maximum has been established for amounts invested in bank deposits by the investment policy or the State of California, CLA can verify that as of January 31, 2023 the District had 3.84% of its portfolio invested in bank deposit accounts.

### **Commercial Paper**

Commercial paper is an unsecured, short-term debt instrument issued by a corporation, typically for the financing of accounts payable and inventories and meeting short-term liabilities. Commercial paper is usually issued at a discount from face value and typically reflects prevailing market interest rates. Per section 9.8 of the investment policy, the entity that issues the commercial paper should meet all the following conditions “(i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars (\$500,000,000), and (iii) has debt other than commercial paper, if any, that is rated at least the “A” category by a NRSRO. For a commercial paper investment to be eligible for the District, the commercial paper shall not have a maximum maturity of 270 days or less and no more than 25% of the District’s portfolio may be invested in this category.

## West Valley Water District Investment Memo – January 2023

The District's investment policy is also in accordance with the State of California's Local Agency Investment Guidelines (Government Code Section 53601 (h)) regarding Commercial Paper. These guidelines establish a maximum specified percentage of the District's investment portfolio for commercial paper at 25%. The State of California's guidelines also establish that maximum investment maturities for commercial paper should be 270 days or less.

As of January 31, 2023, the District had 0.0% invested in commercial paper investment. Therefore, the District is following both the investment policy and the State of California's standards.

**Supranational**

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

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

As of January 31, 2023, the District's investments in five securities categorized as supranationals was 0.70% of the total portfolio and securities maintained a maturity date of less than five years from the original purchase date. CLA can confirm that the District's supranational investments meet the standards of both the investment policy and the State of California.

## West Valley Water District Reserve Memo – January 2023

**Note:**

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

**Restricted Funds**

**Bond Proceeds Fund(s)** – Balances in the bond proceeds fund accounts represent monies derived from the proceeds of a bond issue. Per the requirements of the District’s reserve policy, the target level for the debt service reserve requirement is established at the time of the bond issue. Based on documentation provided to CLA, “no reserve fund has been established in connection with the issuance of the 2016A bonds.” Therefore, the January 31, 2023 ending balance of \$178.88 satisfies the minimum balance requirements per the District’s reserve policy.

**Customer Deposit Accounts** – Due to fluctuations in the number of utility customer deposits required and the number of development projects in process, no minimum or maximum levels have been established for customer deposit accounts. The customer deposit account balances presented on the treasurer’s report are based on the ending balance on the general ledger for the month. The customer deposit accounts are reconciled monthly. CLA was able to confirm that the customer deposit accounts balance presented on the January 2023 Treasurer’s Report reconciles with the District’s general ledger. The January 31, 2023 balance of \$5,420,726.97 in customer deposit accounts satisfies the balance requirements of the District’s reserve policy.

**Capacity Charge Account** – The District’s reserve policy does not explicitly address or specify any minimum or maximum funding levels for capacity charge accounts. However, based on the reconciliation schedule provided by the District, CLA can confirm that the balance of \$51,095,859.08 presented on the January 2023 Treasurer’s Report for the Capacity Charge Account reconciles with the documentation provided to CLA with no variance.

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

**Capital Reserve Funds**

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

## West Valley Water District Reserve Memo – January 2023

capital project account, meeting the minimum target level required for both fiscal years. Based upon the inquiry of finance department personnel, certain projects are no longer included in the capital improvement reserve in the board approved budget for the FY 22-23 because those projects are funded directly from the Capacity Charge Restricted Fund. CLA was able to confirm that the District is in adherence with the minimum target level requirement as of January 31, 2023 by comparing the board-approved 2022-23 Capital Improvement Budget which indicates a total CIP (Operating Revenues + Capacity Charges + FY 2021-22 Carryover Balance) for fiscal year 2022-23 of \$7,827,687.00. The reserve policy only requires the district to maintain 80% of the amount estimated to be needed the following fiscal year (2023-24) which amounts to \$4,868,000.00, therefore, the District meets the requirement indicated in its reserve policy.

**Administrative & General Account** – The administrative and general account is utilized to fund certain general, administration and overhead projects. While no specific target level has been earmarked for either project, the District hopes to maintain a minimum balance in the administrative and general account equal to 5% of its annual operating expenses. Per the FY 2022-23 board-approved budget, CLA can confirm the District has an operating expenses budget of \$31,659,962.37. As of January 31, 2023, the administrative and general account contains \$1,582,998.10 which satisfies the 5% minimum requirement of the District’s reserve policy.

#### Liquidity Funds

**Rate Stabilization Fund** – This fund is established to provide flexibility to the Board when settling rates to allow for absorbing fluctuations in water demand and smoothing out rate increases over time, temporarily defraying any unforeseen decreases in the sale of water. To remain in conjunction with the reserve policy, the District should aim to maintain a minimum level equal to 5% of water sales. Per the FY 2022-23 board-approved budget, the District anticipates water revenues of \$19,701,887.62 for the current fiscal year. The District’s current balance of \$985,094.40 in its rate stabilization account achieves the minimum target level for this account as indicated in the reserve policy.

**Operating Reserve Account** – This fund may be routinely utilized by staff to cover temporary cash flow deficiencies caused by timing differences between revenue and expenses or decreases in revenues and unanticipated increases in expenses. Given the significance of this account, the District strives to maintain a minimum amount equal to 60 days of the District’s budgeted total operating expenses in this account. Per the FY 2022-23 board-approved budget, CLA can confirm the District has an operating expenses budget of \$31,659,962.37. As of January 31, 2023, the operating reserve account maintains a balance of \$5,276,660.33, which satisfies the requirements of the District’s reserve policy.

**Emergency Account** – The emergency account may be utilized to purchase water at any time or to begin repair of the water system after a catastrophic event. Therefore, a minimum target level equal to 1% of net capital assets of the District’s water system has been established to enable the district to manage emergency situations. Per January 31, 2023 general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$126,417,768.26. As of January 31, 2023, the emergency account represents a balance of \$1,264,177.68 or 1% of total net assets, allowing the District to meet its requirements for the reserve policy.

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

## West Valley Water District Reserve Memo – January 2023

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

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

**Balance Available for Daily Operations** – This balance represents the District’s total cash balance less any fund requirements. For the month ending January 31, 2023, the District had a total of \$124,626,258.73 in various institutional accounts. The required reserve balances by type total \$86,446,382.44 and are categorized as follows:

- Restricted Funds- \$59,516,764.93
- Capital Reserve Funds- \$14,278,685.10
- Liquidity Funds- \$7,650,932.41
- Other Reserves- \$5,000,000.00

Based on the District’s Treasurer’s Report, which indicates a total cash balance of \$124,626,258.73 and fund requirements of \$86,446,382.44, the fund balance available for daily operations reconciles to the January 2023 Treasurer’s report.

CLA reviewed the Treasurer’s report for clerical accuracy and recalculated the total Unrestricted Reserves balance and agreed the totals to the January 2023 Treasurer’s Report. The Treasurer’s Report indicates that West Valley Water District’s total cash, investment, and reserve balances as of January 31, 2023 total \$124,626,258.73. In its assessment of the District’s accounts, the balances on the Treasurer’s Report appear to agree with the supporting documentation provided by the West Valley Water District.

West Valley Water District  
Investment Policy Analysis  
January 31, 2023

U.S. Bank - Chandler Asset Management		
Money Market	1,449,192.94	A
Commercial Paper	-	A
Federal Agency Obligations	8,713,115.05	A
U.S. Government	12,192,920.70	A
Corporate Bonds	7,704,713.50	A
Supranational	873,247.00	A
Negotiable CD	-	A
<b>Total U.S. Bank - Chandler Asset Management Funds</b>	<b>30,933,189.19</b>	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	1,954,580.39	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	178.88	B
2016A Bond - Interest Fund	-	B
District Cash Drawers	4,300.00	C
<b>Total Checking and Savings</b>	<b>2,012,696.33</b>	

CalTRUST Short Term Fund	16,930,477.38	A
CalTRUST Medium Term Fund	-	A
LAIF	74,749,895.83	A
<b>Total January 31, 2023 District Funds</b>	<b>124,626,258.73</b>	

The balances indicated above are as of January 31, 2023

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

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

Based on our review of the asset classes as of 01/31/23, West Valley Water District is in compliance with its investment policy

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	8,713,115.05
U.S. Government	No Limit	12,192,920.70
LAIF	No Limit	74,749,895.83
CalTRUST	No Limit	16,930,477.38
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	7,704,713.50
Money Market	20%	1,449,192.94
Bank Deposits	No Limit	2,012,696.33
Supranational	30%	873,247.00
		124,626,258.73
<b>Funds Excluded from Policy</b>	2016A	-
<b>Total January 31, 2023 District Funds</b>		<b>124,626,258.73</b>

Asset Class	January 2023	
	(% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	6.99%	30%
U.S. Government	9.78%	No Limit
LAIF	59.98%	No Limit
CalTRUST	13.59%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	6.18%	30%
Money Market	1.16%	20%
Bank Deposits	1.61%	No Limit
Supranational	0.70%	30%



West Valley Water District  
 Bond Analysis  
 January 31, 2023

Federal Agency Obligations						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 01/31/23	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
F H L M C - 3137EAE5	248,035.00	Aaa	Yes	8/7/2018	6/19/2023	4.8
F H L M C - 3137EAE54	176,731.20	Aaa	Yes	6/24/2020	6/26/2023	3.0
FFCB Note 3133EKZ5	245,632.50	Aaa	Yes	8/19/2019	8/14/2023	3.9
Federal Home Loan Bks - 313383YJ4	247,765.00	Aaa	Yes	11/29/2018	9/8/2023	4.7
F N M A - 3135G0U43	232,158.85	Aaa	Yes	9/12/2018	9/12/2023	4.9
FHLMC MTN- 3137EAEZ8	482,770.00	Aaa	Yes	10/7/2020	11/6/2023	3.0
F N M A - 3135G06H1	419,000.70	Aaa	Yes	11/23/2020	11/27/2023	3.0
FHLMC MTN- 3137EAF42	336,941.50	Aaa	Yes	12/2/2020	12/4/2023	3.0
Federal Home Loan Bks - 3130A0F70	237,108.00	Aaa	Yes	12/13/2018	12/8/2023	4.9
Federal Home Loan Bks - 3130AB3H7	185,107.50	Aaa	Yes	4/8/2019	3/8/2024	4.8
Federal Home Loan Bks - 3130A0XE5	245,905.00	Aaa	Yes	3/19/2019	3/8/2024	4.9
FFCB Note 3133EKNX0	242,665.00	Aaa	Yes	6/25/2019	6/3/2024	4.9
Federal Home Loan Bks - 3130A1XJ2	244,045.00	Aaa	Yes	6/12/2019	6/14/2024	4.9
F N M A - 3135G0V75	240,675.00	Aaa	Yes	7/8/2019	7/2/2024	4.9
FFCB- 3133EKP75	239,380.00	Aaa	Yes	10/15/2019	9/17/2024	4.9
F N M A - 3135G0W66	239,122.50	Aaa	Yes	10/17/2019	10/15/2024	4.9
Federal Farm Credit Bks - 3133ENS43	498,885.00	Aaa	Yes	10/20/2022	10/17/2024	2.0
Federal Farm Credit Bks - 3133ENZ94	501,445.00	Aaa	Yes	11/16/2022	11/18/2027	4.9
F N M A - 3135G0X24	90,405.80	Aaa	Yes	1/8/2020	1/7/2025	4.9
Federal Farm Credit Bks - 3133ENZ37	505,210.00	Aaa	Yes	11/3/2022	1/10/2025	2.2
Federal Home Loan Mortgage Company - 3137EAEPO	270,607.50	Aaa	Yes	2/13/2020	2/12/2025	4.9
F N M A Deb - 3135G03U5	157,159.90	Aaa	Yes	4/23/2020	4/23/2025	4.9
F N M A - 3135G04Z3	261,852.30	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	319,641.00	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05K7	464,752.80	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJA2	273,150.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMC MTN - 3137EAEX3	200,178.00	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	454,745.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	452,040.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
<b>Total Federal Agency Obligations</b>	<b>8,713,115.05</b>					

Negotiable Certificate of Deposit						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 01/31/23	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
<b>Total Negotiable Certificates of Deposit</b>	-					

Money Market Fund						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 01/31/23	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	1,449,192.94	Aaa	Yes	various		
<b>Total Money Market</b>	<b>1,449,192.94</b>					

Commercial Paper						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 01/31/23	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
<b>Total Commercial Paper</b>	-					

Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 01/31/23	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Finance Corp - 45950KCR9	237,370.00	Aaa	Yes	7/12/2021	10/16/2024	3.2
International Bank M T N - 459058I18	181,792.00	Aaa	Yes	10/22/2020	10/28/2025	4.9
Inter American Devel Bk - 4581XODV7	454,085.00	Aaa	Yes	4/13/2021	4/20/2026	5.0
<b>Total Supranational</b>	<b>873,247.00</b>					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 01/31/23	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Berkshire Hathaway Inc - 084670BR8	149,679.00	Aa2	Yes	5/9/2018	3/15/2023	4.8
Toyota Motor Credit Corp. - 89236TJD8	143,929.90	A1	Yes	4/6/2021	4/6/2023	2.0
Apple Inc. - 037833AK6	149,157.00	Aaa	Yes	4/11/2019	5/3/2023	4.0
Walmart Inc. - 931142EK5	149,199.00	Aa2	Yes	6/26/2018	6/26/2023	4.9
Bank of NY Mellon Corp - 06406FAD5	295,569.00	A1	Yes	3/15/2021	8/16/2023	2.4
John Deere Capital Corp - 24422EVN6	321,315.25	A2	Yes	3/1/2021	1/17/2024	2.8
National Rural Util Coop - 637432NLS	196,112.00	A1	Yes	4/6/2022	2/7/2024	1.8
Bank of America - 06051GHH9	124,806.25	A2	Yes	5/29/2019	3/5/2024	4.7
Charles Schwab Corp. - 808513BN4	100,370.55	A2	Yes	3/16/2021	3/18/2024	3.0
Amazon Com Inc. - 023135BW5	284,589.00	A1	Yes	5/10/2021	5/12/2024	3.0
Jpmorgan Chase Co - 46625HX9	297,051.00	A1	Yes	12/5/2019	5/13/2024	4.4
Caterpillar Fini Service - 14913R2L0	293,628.90	A2	Yes	5/10/2021	5/17/2024	3.0
Salesforce Com Inc - 79466LAG9	47,202.00	A2	Yes	6/29/2021	7/15/2024	3.0
US Bancorp - 91159HHW1	145,209.00	A2	Yes	2/5/2021	7/30/2024	3.4
Paccar Financial Corp - 69371RR40	112,820.40	A1	Yes	8/3/2021	8/9/2024	3.0
Paccar Financial Corp - 69371RR73	226,925.40	A1	Yes	3/31/2022	4/7/2025	3.0
Pepsico Inc - 713448CT3	290,358.00	A1	Yes	10/31/2022	4/30/2025	2.5
Pfizer Inc Sr Gbl Nto - 717081EX7	115,433.75	A1	Yes	6/3/2020	5/28/2025	4.9
Microsoft Corp - 594918B02	389,260.00	Aaa	Yes	1/20/2023	11/3/2025	2.7
State Str Corp - 857477BR3	74,984.00	A1	Yes	2/27/2022	2/6/2026	3.9
Apple Inc. - 037833EB2	157,676.75	Aaa	Yes	2/5/2021	2/8/2026	4.9
Unitedhealth Group Inc - 91324PEC2	54,316.20	A3	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ER0	53,771.40	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	282,447.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	286,425.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	129,173.80	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	278,064.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BW0	88,390.85	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	263,611.60	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	240,815.00	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	296,805.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	299,915.65	A3	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	249,937.50	Aa2	Yes	9/12/2022	9/9/2027	4.9
Toyota Mtr Cr Corp - 89236TKQ7	358,610.35	A1	Yes	1/9/2023	1/12/2028	4.9
Toronto Dominion Bank - 89114QCA4	291,954.00	A1	Yes	4/23/2021	6/12/2024	3.1
Bank of Montreal - 06367WB85	234,600.00	A2	Yes	8/6/2021	5/1/2025	3.7
Royal Bank of Canada - 78015K7H1	230,600.00	A1	Yes	5/20/2021	6/10/2025	4.0
<b>Total U.S. Corporate</b>	<b>7,704,713.50</b>					

U.S. Government						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 01/31/23	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U.S. Treasury Note - 912828V80	243,945.00	Aaa	Yes	4/29/2019	1/31/2024	4.7
U.S. Treasury Note - 912828X70	242,012.50	Aaa	Yes	9/5/2019	4/30/2024	4.6
U.S. Treasury Note - 912828U3	168,164.50	Aaa	Yes	12/30/2019	8/31/2024	4.6
U.S. Treasury Note - 912828YM6	476,290.00	Aaa	Yes	12/9/2020	10/31/2024	3.8
U.S. Treasury Note - 912828YV6	237,852.50	Aaa	Yes	12/11/2019	11/30/2024	4.9
U.S. Treasury Note - 912828Z52	473,320.00	Aaa	Yes	5/9/2021	1/31/2025	3.7
U.S. Treasury Note - 912828ZF0	463,280.00	Aaa	Yes	2/24/2021	3/31/2025	4.0
U.S. Treasury Note - 912828ZL7	460,545.00	Aaa	Yes	1/13/2021	4/30/2025	4.2
U.S. Treasury Note - 912828ZT0	458,165.00	Aaa	Yes	12/16/2020	5/31/2025	4.4
U.S. Treasury Note - 91282CAB7	456,095.00	Aaa	Yes	12/16/2020	7/31/2025	4.6
U.S. Treasury Note - 91282CAJ0	454,805.00	Aaa	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CAT8	452,615.00	Aaa	Yes	12/1/2020	10/31/2025	4.8
U.S. Treasury Note - 91282CBC4	452,890.00	Aaa	Yes	1/8/2021	12/31/2025	4.9
U.S. Treasury Note - 91282CBH3	451,135.00	Aaa	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 91282CBQ3	451,780.00	Aaa	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 91282CCF6	226,270.00	Aaa	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note - 91282CCP4	448,770.00	Aaa	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	449,845.00	Aaa	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note - 91282CCZ2	450,995.00	Aaa	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CDK4	455,995.00	Aaa	Yes	10/20/2022	11/30/2026	4.1
U S Treasury Note - 91282CEF4	477,050.00	Aaa	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	481,640.00	Aaa	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	431,190.00	Aaa	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	491,465.00	Aaa	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	239,698.20	Aaa	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	510,135.00	Aaa	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	510,350.00	Aaa	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	469,825.00	Aaa	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	606,798.00	Aaa	Yes	1/26/2023	12/31/2027	4.9
<b>Total U.S. Government</b>	<b>12,192,920.70</b>					

January 2023 Bond Total per Treasurer's Report 30,933,189.19  
 Total Per January 2023 Chandler Statement 30,933,189.19  
 Variance -



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** February 22, 2023  
**TO:** Finance Committee  
**FROM:** Van Jew, Acting General Manager  
**SUBJECT:** TRANSFER FUNDS REQUEST FROM GENERAL CHECKING TO  
 WVWD INVESTMENT ACCOUNT

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**BACKGROUND:**

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

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

**DISCUSSION:**

Based on the District's investment policy, "Securities placed in a collateral pool must provide coverage for at least 100 percent of all deposits placed in that institution." As of February 15, 2023, the District maintained balances within the FDIC limit of \$250,000 for each bank account, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account typically holds funds of at least \$700 thousand for operational purposes. In January, the District collected over \$2 million in capacity charges, development fees, and property tax revenue. In an effort to reduce the excess funds in the general checking account, District staff would like to transfer the excess funds of \$2 million to the US Bank Investment account.

Request to transfer excess funds to US Bank Investment Account managed by Chandler Asset Management, investing in longer-term (3-10 Years) US Treasuries (3.00 – 4.50%) and US Corporates Rated "A" or higher (3.50 – 5.50%) with a longer maturity date. Fees: 0.08% (8 basis points). *\*Yields are subject to change.* \*\*Chandler Asset Management is the District's investment advisor.

**FISCAL IMPACT:**

Potential interest revenue, depending on where the funds are placed.

**STAFF RECOMMENDATION:**

Forward a recommendation to the Board of Directors to approve the transfer of \$2 million from the District's general checking account to the District's US Bank investment account managed by Chandler Asset Management to earn potential interest.

Respectfully Submitted,

*Van Jew*

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Van Jew, Acting General Manager

VJ:jv