



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

REGULAR BOARD MEETING
AGENDA

THURSDAY, FEBRUARY 4, 2021
CLOSED SESSION - 6:00 PM • OPEN SESSION – 7:00 PM

BOARD OF DIRECTORS

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

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

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

OPENING CEREMONIES

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

ADOPT AGENDA

PUBLIC PARTICIPATION

Any person wishing to speak to the Board of Directors on matters listed or not listed on the agenda, within its jurisdiction, is asked to complete a Speaker Card and submit it to the District Clerk. Each speaker is limited to three (3) minutes. Under the State of California Brown Act, the Board of Directors is prohibited from discussing or taking action on any item not listed on the posted agenda. Comments related to noticed Public Hearing(s) and Business Matters will be heard during the occurrence of the item.

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

PRESENTATION

- Fiscal Year 2019/20 Audit Report by the Pun Group
- Fiscal Year 2020/21 Mid-Year Budget Report

CONSENT CALENDAR

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

Consideration of:

1. November 19, 2020 - Regular Board Meeting Minutes. **(Page No. 6)**
2. December 3, 2020 – Regular Board Meeting Minutes. **(Page No. 12)**
3. December 17, 2020 – Regular Board Meeting Minutes. **(Page No. 18)**
4. January 14, 2021 – Special Board Meeting Minutes. **(Page No. 25)**
5. Receive and File Fiscal Year 2019-20 CAFR. **(Page No. 27)**
6. Approval of Payment to Leal Trejo, for Professional Services rendered in August, September, October 2020, Invoice No's 18135, 18198, 18201; totaling \$52,880.00. **(Page No. 119)**
7. Approval of Payment to Ivie McNeill Wyatt Purcell & Diggs, for Professional Services rendered in August, September, October 2020, Invoice No's 743668, 743669, 743670, 743671, 743672; totaling \$8,840.00. **(Page No. 122)**
8. Approval of Payment to Liebert Cassidy Whitmore, for Professional Services rendered in December 2020, Invoice No. 1513119; \$1,634.00. **(Page No. 127)**

BUSINESS MATTERS

Consideration of:

9. Approval of the Fiscal Year 2020-21 Mid-Year Budget. **(Page No. 128)**
10. Adopt Resolution No. 2021-1 Changing the General District Election Date from November of Odd-Numbered Years to the Statewide General Election in November of Even-Numbered Years, Commencing with the November 2022 Election, in Order to Comply with SB 415.

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

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

UPCOMING MEETINGS

1. February 8, 2021 - West Valley Water District Human Resources Committee Meeting at 6:00 p.m., at District Headquarters.
2. February 9, 2021 – West Valley Water District Safety & Technology Committee Meeting at 6:00 p.m., at District Headquarters.
3. February 10, 2021 - West Valley Water District Finance Committee Meeting at 1:00 p.m., at District Headquarters.
4. February 10, 2021 - West Valley Water District Engineering, Operations & Planning Committee at 6:00 p.m., at District Headquarters.
5. February 11, 2021 - West Valley Water District External Affairs Committee Meeting at 6:00 p.m., at District Headquarters.
6. February 15, 2021 - The West Valley Water District will be CLOSED in observance of President's Day.
7. February 16, 2021 - San Bernardino Valley Municipal Water District Regular Board Meeting at Meeting at 2:00 p.m., 380 E. Vanderbilt Way, San Bernardino, CA 92408.
8. February 18, 2021 – West Valley Water District Regular Board of Directors Meeting at 7:00 p.m. (6:00 p.m. Closed Session), at District Headquarters.
9. February 23, 2021 – West Valley Water District Policy Review & Oversight Committee Meeting at 6:00 p.m., at District Headquarters.
10. March 2, 2021 - San Bernardino Valley Municipal Water District Regular Board Meeting at 2:00 p.m., 380 E. Vanderbilt Way, San Bernardino, CA 92408.
11. March 4, 2021 – West Valley Water District Regular Board of Directors Meeting at 7:00 p.m. (6:00 p.m. Closed Session), at District Headquarters.

12. March 8, 2021 - West Valley Water District Human Resources Committee Meeting at 6:00 p.m., at District Headquarters.
13. March 9, 2021 – West Valley Water District Safety & Technology Committee Meeting at 6:00 p.m., at District Headquarters.
14. March 10, 2021 - West Valley Water District Finance Committee Meeting at 1:00 p.m., at District Headquarters.
15. March 10, 2021 - West Valley Water District Engineering, Operations & Planning Committee at 6:00 p.m., at District Headquarters.
16. March 11, 2021 - West Valley Water District External Affairs Committee Meeting at 6:00 p.m., at District Headquarters.
17. March 16, 2021 - San Bernardino Valley Municipal Water District Regular Board Meeting at Meeting at 2:00 p.m., 380 E. Vanderbilt Way, San Bernardino, CA 92408.
18. March 18, 2021 – West Valley Water District Regular Board of Directors Meeting at 7:00 p.m. (6:00 p.m. Closed Session), at District Headquarters.
19. March 23, 2021 - West Valley Water District Policy Review & Oversight Committee Meeting at 6:00 p.m., at District Headquarters.

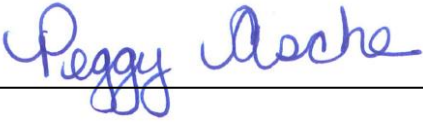
CLOSED SESSION

- CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: Number of Cases: Four (4).
- INITIATION OF LITIGATION PURSUANT TO Government Code Section 54956.9(c).
- CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION - Naisha Davis v. West Valley Water District et al. Case No. 20STCV0323.
- CONFERENCE WITH LEGAL COUNSEL - PUBLIC EMPLOYEE APPOINTMENT - Pursuant to Government Code Section 54957, Title(s): Interim General Manager.
- CONFERENCE WITH LABOR NEGOTIATOR (54957.6) DISTRICT NEGOTIATORS; Shamindra Manbahal, Robert Tafoya, Union Negotiators; re: International Union of Operating Engineers, Local 12.

ADJOURN

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Agenda at the District Offices on February 1, 2021.



Peggy Asche, Board Secretary

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

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

MINUTES
REGULAR BOARD MEETING
of the
WEST VALLEY WATER DISTRICT
November 19, 2020

Attendee Name	Present	Absent	Late	Arrived
Channing Hawkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Michael Taylor	<input checked="" type="checkbox"/> Remote	<input type="checkbox"/>	<input type="checkbox"/>	
Kyle Crowther	<input checked="" type="checkbox"/> Remote	<input type="checkbox"/>	<input type="checkbox"/>	
Clifford Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Gregory Young	<input checked="" type="checkbox"/> Remote	<input type="checkbox"/>	<input type="checkbox"/>	
Joanne Chan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Linda Jadeski	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Jon Stephenson	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Albert Clinger	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Shamindra Manbahal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Robert Tafoya	<input checked="" type="checkbox"/> Remote			
Naseem Farooqi	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Maisha T. Mesa	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Rosa Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Jose Velasquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

OPENING CEREMONIES

Pledge of Allegiance led by Director Dr. Clifford Young
Opening Prayer led by Elder Vernal Townsend
Call to Order
Roll Call of Board Members

ADOPT AGENDA

A motion to adopt the agenda was made by Director Dr. Clifford Young and second by Director Dr. Michael Taylor. The motion passed by the following vote:

WVWD

Minutes: 11/19/20

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Dr. Clifford Young, Director
SECONDER:	Dr. Michael Taylor, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther, Clifford Young, Gregory Young

STATEMENT FROM BOARD PRESIDENT CHANNING HAWKINS

President Hawkins wished everyone a happy Thanksgiving. He then gave an update on COVID-19 & WVWD as cases surge again across our country. Stay at Home orders are now in effect from 10 p.m. to 5 a.m. in elect counties, including San Bernardino and Riverside. President Hawkins urged everyone to follow the order to ensure we are doing our part to stop the spread.

WVWD's water quality, safety and supply has not been affected by COVID-19. We will also continue to support our ratepayers by not disconnecting services for non-payment at this time.

Our customer service center is still closed but representatives are still available by phone to answer any questions. President Hawkins gave the telephone number for customers to use.

Most WVWD employees are telecommuting. Remaining employees are under a strict policy regarding contact tracing and quarantining if exposed or tested positive.

President Hawkins expressed his sadness and condolences as he reported the loss of Walter Hawkins, a lifelong community advocate for the disadvantaged and people of color. He asked that we keep Walter Hawkins and his family in our thoughts and prayers. He also requested that we adjourn the meeting in honor of Mr. Walter Hawkins. A moment of silence was taken in his memory.

President Hawkins went on to thank Dr. Michael Taylor and our WVWD management and supervisors for completing the 3rd module for the Special District Leadership Foundation's Leadership Academy.

President Hawkins ended his statement by urging everyone to continue to be safe and take precautions as COVID-19 cases are on the rise.

PUBLIC PARTICIPATION

NONE

WVWD

Minutes: 11/19/20

PRESENTATIONS

1. THANKSGIVING HOLIDAY FOOD DRIVE & COMMUNITY OUTREACH-

Public Affairs Manager Naseem Farooqi explained this year’s Holiday Food Drive and the efforts that were being made to support the local community. WVWD employees and local community has come together to support 25 families with meals during this time. Details of the upcoming Toy Drive will be given at the next Board meeting. President Hawkins thanked staff and management for the dedication and hard work. Volunteered \$200 of his own funds to donate to the food drive. Dr. Young also volunteered to donate \$200.

2. POSTER CONTEST PRESENTATION-

Public Affairs Manager, Naseem Farooqi discussed the posters that were displayed in the Board Room. Naseem explained that the posters were actually the annual contest submissions from students in the community. Naseem explained that the process for collecting the poster contest submissions was challenging this year due to COVID-19 restrictions but the community worked together with WVWD to get the students the supplies that they needed to participate in the contest. Naseem then presented a slide show that highlighted the community efforts as well as students and the pictures that they submitted for the contest.

CONSENT CALENDAR

Director Dr. Clifford Young motioned to approve the consent calendar, with the exception of item No. 12, 13 & 14, pulled for separate discussion & item No. 9 to be moved to the next Board meeting. Director Greg Young second the motion and the following vote was taken:

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dr. Clifford Young, Director
SECONDER:	Greg Young, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther, Gregory Young, Clifford Young

1. Receive and File October 2020 - Purchase Order Report.
2. Receive and File October 2020 - Treasurer Report October.
3. Receive and File October 2020 - Cash Disbursement Report.
4. Receive and File October 2020 Revenues & Expenditures Report.
5. Holiday Closure for 2020.
6. Authorizing Resolution No. 2020-19 – Roemer Expansion Project.
7. Notice of Completion Recordation for the Construction of Casmalia Street Water

WVWD

Minutes: 11/19/20

Main Replacement Project.

- 8. Award of Contract for Construction of Santa Ana Avenue Transmission Main Project Phase 1 to El-Co Contractors, Inc.
- 9. Approve Task Order No. 2 with Michael Baker International for Construction Management and Inspection Services for Santa Ana Avenue Transmission Main Project Phase I.
The Board voted unanimously to pull this item and move to the next meeting.
- 10. Approve Professional Services Agreement and Task Order No. 1 with TKE Engineering, Inc. for the Professional Engineering Services for Development of Construction Bid Documents for Well 54 Discharge to Waste Drain Line Project.
- 11. Approve a Budget Transfer to Fund the Pump Station 7-2 Project for a Radio Survey.
- 12. *Employment Agreement with Van M. Jew for the Position of Assistant General Manager, Operations and Engineering.
The Board voted unanimously to pull items No. 12,13 & 14 for discussion during the adoption of the agenda.
- 13. Name Change Amendment and Hourly Rate Reduction to Contract with General Counsel.
The Board voted unanimously to pull items No. 12,13 & 14 for discussion during the adoption of the agenda.
- 14. Approval of Payment to Tafoya & Garcia LLP, for Professional Services rendered August 2020, Invoice No. 20-1006; \$21,419.70.
The Board voted unanimously to pull items No. 12,13 & 14 for discussion during the adoption of the agenda.
- 15. Approval of Payment to Tafoya & Garcia LLP, for Professional Services rendered September 2020, Invoice No. 20-1009; \$22,534.08.

Director Dr. Michael Taylor motioned to approve item No. 12. Director Kyle Crowther second the motion and the following vote was taken:

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dr. Michael Taylor, Director
SECONDER:	Kyle Crowther, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther, Gregory Young, Clifford Young

Director Michael Taylor motioned to approve item No. 13 & 14. Director Kyle Crowther second the motion and the following vote was taken:

WVWD

Minutes: 11/19/20

RESULT:	APPROVED
MOVER:	Dr. Michael Taylor, Director
SECONDER:	Kyle Crowther, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther
NO:	Dr. Clifford Young
ABSTAIN:	Greg Young

BUSINESS MATTERS

NONE

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

1. Board Members

- Director Dr. Michael Taylor wanted the ratepayers to know about a QUI TAM lawsuit that has been going on for approximately 1 ½ years. Director Taylor says that the lawsuit was filed by Director Dr. Clifford Young along with 2 former employees posing as ratepayers. He says that this lawsuit is costing ratepayers hundreds of thousands of dollars in legal fees & employee research fees. Director Dr. Taylor has requested a “top down” audit of the entire District of what it has costed the ratepayers. He says that he has also requested legal advice to seek legal remedy to financially seek to recoup the District’s cost. He wants to make sure that the public knows what is going on and what he intends to do to recoup expenses for the public.
- Director Greg Young reported that he has been recovering from COVID-19 and wants to thank the community for all of their thoughts and prayers. He also addressed his colleagues and expressed his hope that one day that they can lay down the arms and stop trying to one up each other. He says that he never wanted the division on the Board. He says that they should let it go and prove that they can move on.
- President Hawkins expressed his agreement with Director Greg Young’s comments and said that he was glad to hear that he was on the road to recovery.

2. Legal Counsel

Mr. Tafoya reported out of Closed Session that he was given direction on a matter but no final action was taken.

3. General Manager

WVWD

Minutes: 11/19/20

Acting General Manager, Rickey Manbahal wished everyone a happy Thanksgiving and spoke about the Thanksgiving luncheon held at the District earlier that day.

CLOSED SESSION

Mr. Tafoya reported out of Closed Session that he was given direction on a matter but no final action was taken.

1. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: Number of Cases: Three (3).
2. CONFERENCE WITH LABOR NEGOTIATOR (54957.6) District Negotiators; Shamindra Manbahal, Robert Tafoya, Union Negotiators; Re: International Union of Operating Engineers, Local 12.
3. CONFERENCE WITH LEGAL COUNSEL - PUBLIC EMPLOYEE APPOINTMENT - Pursuant to Government Code Section 54957, Title(s): Assistant General Manager, Human Resources Risk Manager.
4. CONFERENCE WITH LEGAL COUNSEL- EXISTING LITIGATION- Naisha Davis v. west Valley Water District et al. Case No. 20 STCV0323.
5. CONFERENCE WITH LEGAL COUNSEL- EXISTING LITIGATION- Pursuant to Paragraph One (1) of Subdivision (d) of the Government Code Section 54956.9 Case Name: Clifford Young Et Al V. Robert Tafoya Et. Al. Case No. 19STCV05677.

ADJOURN

Hearing no further business, the meeting was adjourned at 8:03 p.m. in honor of Mr. Walter Hawkins.

Channing Hawkins
President of the Board of Directors
of West Valley Water District

ATTEST:

Maisha T. Mesa, Executive Assistant

WVWD

Minutes: 11/19/20

**MINUTES
REGULAR BOARD MEETING
of the
WEST VALLEY WATER DISTRICT
December 3, 2020**

Attendee Name	Present	Absent	Late	Arrived
Channing Hawkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Michael Taylor	<input checked="" type="checkbox"/> Remote	<input type="checkbox"/>	<input type="checkbox"/>	
Kyle Crowther	<input checked="" type="checkbox"/> Remote	<input type="checkbox"/>	<input type="checkbox"/>	
Clifford Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Gregory Young	<input checked="" type="checkbox"/> Remote	<input type="checkbox"/>	<input type="checkbox"/>	
Clarence C. Mansell	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Joanne Chan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Linda Jadeski	<input checked="" type="checkbox"/> Remote	<input type="checkbox"/>	<input type="checkbox"/>	
Jon Stephenson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Albert Clinger	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Naseem Farooqi	<input checked="" type="checkbox"/>			
Shamindra Manbahal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Maisha T. Mesa	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Jose Velasquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Robert Tafoya	<input checked="" type="checkbox"/> Remote	<input type="checkbox"/>	<input type="checkbox"/>	

OPENING CEREMONIES

Pledge of Allegiance led by Director Dr. Clifford Young
 Opening Prayer led by Pastor Marshall
 Call to Order
 Roll Call of Board Members

ADOPT AGENDA

A motion to adopt the agenda was made by Director Dr. Michael Taylor and second by President Channing Hawkins. The motion passed by the following vote:

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Director Dr. Michael Taylor
SECONDER:	President Channing Hawkins
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther, Clifford Young, Gregory Young

WVWD

Minutes: 12/3/20

PUBLIC PARTICIPATION

- **June Hayes expressed her regards and sends her greetings to the board and the ratepayers.**

PRESENTATIONS

1. WINNERS OF THE CALENDAR POSTER CONTEST

Public Affairs Manager, Naseem Farooqi gave some background on the history of the annual calendar contest. He also explained the process of issuing calendar contest supplies to the students who participated. Naseem went through a slide show presentation of some of the students’ work and thanked them for their participation. Students were in attendance via ZOOM. Winners will be presented with a \$50 gift card and will have their contest submissions featured in the new WVWD calendar.

CONSENT CALENDAR

Director Dr. Michael Taylor motioned to approve the consent calendar, with the exception of item No. 6 & 8, pulled for separate discussion. Director Greg Young second the motion and the following vote was taken:

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dr. Michael Taylor, Director
SECONDER:	Greg Young, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther, Gregory Young, Clifford Young

1. October 15, 2020 - Regular Board Meeting Minutes.
2. October 20, 2020 - Special Board Meeting Minutes.
3. November 5, 2020 – Regular Board Meeting Minutes.
4. Agreement with Prominent Systems, Inc. for Granular Activated Carbon Media Replacement at the Oliver P. Roemer Water Filtration Facility.
5. Ratify Expenditures for Water Main Break Damage on Loma Vista Drive in the City of Rialto.
6. Ratify Memorandum of Understanding Between West Valley Water District and San Bernardino Community College District for San Bernardino Valley College.
The Board voted unanimously to pull items 6 & 8 for discussion during the adoption of the agenda. President Hawkins made a brief statement regarding the importance of the MOU signing and welcomed Dina Humble (via ZOOM), Vice President of San Bernardino Valley College. Public Affairs Manager, Naseem Farooqi shared a few pictures from the signing event.

WVWD

Minutes: 12/3/20

- 7. Consider a Water Supply Assessment for Bloomington Business Park.
- 8. Approval of Payment to Law Offices of Glenn Ward Calsada, for Professional Services rendered in August, September, October 2020, Invoice No's WVAUG2020, WVSEP2020, WVOCT2020; totaling \$41,538.75.

The Board voted unanimously to pull items 6 & 8 for discussion during the adoption of the agenda.

6. President Hawkins made a brief statement regarding the MOU signing. Director Dr. Clifford Young motioned to approve item No. 6. Director Dr. Michael Taylor second the motion and the following vote was taken:

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Dr. Clifford Young, Director
SECONDER:	Dr. Michael Taylor, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther, Gregory Young, Clifford Young

8. Director Michael Taylor motioned to approve item No. 8. Director Kyle Crowther second the motion and the following vote was taken:

RESULT:	APPROVED
MOVER:	Dr. Michael Taylor, Director
SECONDER:	Kyle Crowther, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther
NO:	Dr. Clifford Young
ABSTAIN:	Greg Young

BUSINESS MATTERS

- 9. Annual Board Reorganization Per Board of Directors Policies and Procedures Manual, Adopted October 20, 2020, Section 7.4 Annual Organizational Meeting.

Director Dr. Michael Taylor wants a discussion for item #9. He explained that the way the committees are now is a good balance & thinks they should keep everything the same. Mentioned that he thinks President Channing Hawkins is doing a fine job. Director Dr. Michael Taylor motioned to make no changes to item #9, 10 & 11 without making changes, then amended his motion when Director Greg Young explained that #10 would need further discussion. Director Kyle Crowther second the amended motion and the following vote was taken:

WVWD

Minutes: 12/3/20

RESULT:	APPROVED
MOVER:	Dr. Michael Taylor, Director
SECONDER:	Kyle Crowther, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther
NO:	Dr. Clifford Young, Director

10. Adopt Resolution No. 2020-19, Amending Schedule “B” Standing Committees and Schedule “C” Outside Meetings of Ordinance No. 86, Compensation and Policies Related to Board.

After a brief discussion, Director Dr. Michael Taylor motioned to continue item #10 to a subsequent Board meeting. Ordinance 86 needs to be included. President Channing Hawkins second the motion and the following vote was taken:

RESULT:	APPROVED
MOVER:	Dr. Michael Taylor, Director
SECONDER:	Channing Hawkins, President
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther
NO:	Greg Young, Dr. Clifford Young

11. Adoption of Calendar Year 2021 Board of Directors and Committee/Outside Meetings Master Calendar.

After a brief discussion initiated by acting General Manager Rickey Manbahal regarding cancelling the first meeting in January 2021 and moving to the second week, Director Dr. Michael Taylor motioned to amend item No. 11 as explained by Rickey Manbahal. Director Kyle Crowther second the motion and the following vote was taken:

RESULT:	APPROVED
MOVER:	Dr. Michael Taylor, Director
SECONDER:	Kyle Crowther, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther
NO:	Greg Young, Dr. Clifford Young

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

1. Board Members

- Director Dr. Michael Taylor discussed the audit that he requested. He has a copy of the lawsuit and read Susan Cook’s affidavit. Please see Board Secretary for complete affidavit.

WVWD

Minutes: 12/3/20

- Director Greg Young thanked the participants of the calendar contest. He also thanked staff for their work with Olive Branch. He says that he has been getting some very positive response and comments regarding the District's help with the community. Director Young made reference to an anonymous caller that interrupted the public comment section of the meeting. He said that he wishes that we could all work together to fix the issues within the District instead of thinking about the next election and calling in to attack Board members. He expressed his thanks to staff and the community for their thoughts and messages while he recovered from COVID-19. Says that he is very happy that he has been cleared to return to work.
- President Hawkins took a few minutes to thank Vice President Kyle Crowther & Michael Taylor for supporting him in staying on the Board as President. Also thanked Director Greg Young & Dr. Young for their participation and help with their committees. President Hawkins mentioned that there have been several obstacles that have been overcome in the past year. He spoke about accountability, jobs, MOU signing, union contract. President Hawkins thanked staff for their hard work, explained a few of the accomplishments that had been made, Executive Leadership program and SDLF Certifications. Spoke about the future of the District and where we are going. President Hawkins gave a special thanks to Vice President Kyle Crowther as an agent of change, appreciates the way that he does business with integrity and honor.

2. Legal Counsel

Mr. Tafoya reported out of Closed Session that he was given direction to retain outside counsel in a new lawsuit. No other actions were taken.

3. General Manager

Acting General Manager, Rickey Manbahal reminded everyone that the Holiday donation boxes are in several places in the District and encouraged them to bring in a gift. Thanked the Board for their continued support and staff for doing their part to support the Board.

CLOSED SESSION

Mr. Tafoya reported out of Closed Session that he was given direction to retain outside counsel to defend WVWD in a new case that was filed, Patricia Romero v. WVWD. No other actions were taken.

- CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION
- CONFERENCE WITH LABOR NEGOTIATOR (54957.6) DISTRICT NEGOTIATORS; Shamindra Manbahal, Robert Tafoya, Union Negotiators; re: International Union of Operating Engineers, Local 12.

WVWD

Minutes: 12/3/20

- CONFERENCE WITH LEGAL COUNSEL - PUBLIC EMPLOYEE APPOINTMENT - Pursuant to Government Code Section 54957, Title(s): Assistant General Manager and Human Resources Risk Manager.
- CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION - Pursuant to Paragraph One (1) of Subdivision (d) of the Government Code Section 54956.9 Case Name: Kenny Hernandez v. West Valley Water District, Case No. CS1825805.
- CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION - Pursuant to Paragraph One (1) of Subdivision (d) of the Government Code Section 54956.9 Case Name: Patricia Romero v. West Valley Water District, Case No. CIVDS2024402.
- CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION - Pursuant to Paragraph One (1) of Subdivision (d) of the Government Code Section 54956.9 Case Name: Tafoya & Garcia, LLP v. Clifford Young, Case No. 19STCV42978.
- CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION - Pursuant to Paragraph One (1) of Subdivision (d) of the Government Code Section 54956.9 Case Name: Clifford Young Et Al v. Robert Tafoya Et Al. Case No. 19STCV05677.

ADJOURN

Hearing no further business, the meeting was adjourned at 8:13 p.m.

Channing Hawkins
President of the Board of Directors
of West Valley Water District

ATTEST:

Maisha T. Mesa, Executive Assistant

WVWD

Minutes: 12/3/20

MINUTES
REGULAR BOARD MEETING
of the
WEST VALLEY WATER DISTRICT
December 17, 2020

Attendee Name	Present	Excused	Absent
Board of Directors			
Channing Hawkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Taylor	<input checked="" type="checkbox"/> remote	<input type="checkbox"/>	<input type="checkbox"/>
Kyle Crowther	<input checked="" type="checkbox"/> remote	<input type="checkbox"/>	<input type="checkbox"/>
Clifford Young	<input checked="" type="checkbox"/> remote	<input type="checkbox"/>	<input type="checkbox"/>
Gregory Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Staff			
Clarence Mansell	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Shamindra Manbahal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Naseem Farooqi	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Peggy Asche	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Linda Jadeski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jon Stephenson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Joanne Chan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Albert Clinger	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jose Velasquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rosa Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jose Minchez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gina Bertoline	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Telat Yalcin	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gustavo Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal Counsel			
Robert Tafoya	<input checked="" type="checkbox"/> remote	<input type="checkbox"/>	<input type="checkbox"/>

OPENING CEREMONIES

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

WVWD

Minutes: 12/17/20

ADOPT AGENDA

Director Greg Young motioned to adopt the agenda and Director Dr. Michael Taylor second the motion. Hearing no discussion, the following vote was taken:

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Gregory Young, Director
SECONDER:	Michael Taylor, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther, Clifford Young, Gregory Young

PUBLIC PARTICIPATION

Board Secretary, Peggy Asche, read an email received from Mr. Hardy Brown. Also, June Hayes, San Bernardino Valley Municipal Water District addressed the Board via Zoom. There were no other letters or zoom requests to speak.

President Hawkins acknowledged Alan G. Dyer, who was a past Board member for 23 years, stating that he passed away today from Covid-19. Alan G. Dyer served as Board President from January 2003 to January 2004. He had a bachelor’s degree in Sociology as well as master’s degree in Education/Sociology and master’s degree in Secondary Education. He completed some post graduate studies in School Administration at Cal State University San Bernardino and extensive teaching, administrative work in University/Community College and Public Adult Schools for over 37 years. Mr. Dyer was a past Board member for the Inland Empire West Resource Conservation District as well as Special District Workers Compensation. He retired as an Adult School Teacher/Supervisor in the Rialto/San Bernardino School Districts for 37 years. Also, retired from the Military, U.S. Air Force Reserve, MSgt Grade, for 22 years of service and Vietnam Era Veteran. He was a representative for ACWA/Region 9, National Water Resources Association, and the Rialto North Municipal Advisory Committee. He lived in Rialto for 48 years and moved to Redlands in 2016. Between him and his wife, June, they have 5 children, 13 grandchildren and several great grandchildren. President Hawkins would like to send his condolences to the Dyer family. Director Greg Young mentioned that Mr. Dyer was a very strong advocate for not only the District, but the entire region and he is very sad to hear of his passing.

At this time, President Hawkins stated that he would like to take this opportunity to acknowledge several employees that have reached significant milestones at the District. Listed below are the names and years of service:

Brian Aldama, Lead Water Sys. Opr. – 5 years
 Nicolas Carlos, Water Sys. Opr. II – 5 years
 Matthew Lewis, Water Sys. Opr. III – 5 years
 Jarold Hill, Lead Water Sys. Opr. – 5 years
 Linda Jadeski, Eng. Serv. Mngr. – 10 years

Jon Stephenson, Dir. of Gen. Serv. – 15 years
 Jeff Guillian, Eng. Technician – 15 years
 Bilga Lopez, Acct. Specialist III – 20 years
 Ralph Navarro, Planner/Scheduler – 20 years
 Bill Krueger, Chief Water Sys. Opr. – 25 years

PRESENTATION

WVWD

Minutes: 12/17/20

- Pun Group Presentation of FY 2019 GFOA “Excellence in Financial Reporting” Award to West Valley Water District.

Mr. Kenneth Pun reported that the GFOA established the certificate of Achievement for Excellence in Financial Reporting Program in 1945 to encourage and assist state and local governments to go above and beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The goal of the program is not to assess the financial health of participating governments, but rather to ensure that users of their financial statements have the information they need to do so themselves. In 2019 West Valley Water District submitted its comprehensive financial report to the GFOA to go through the certificate program. Mr. Pun is pleased to announce that he is presenting on behalf of the GFOA and the 2019 CAFR Report the Certificate of Achievement Award to the District. Mr. Shamindra Manbahal would like to recognize the Accounting Staff and extend his gratitude to the entire team for a job well done. Jose Velasquez, Accounting Manager; Gina Bertoline, Accountant; Jose Minchez, Accounting Specialist II; and Gustavo Gutierrez, Accountant.

- Immaculight UV Disinfection System Proposal.

Mr. Chris Fall, Vice President of Alliance Companies USA, presented a slideshow discussing the current pandemic of Covid-19, and with the public sector market being heavily affected, Districts are now actively seeking a long-term strategy to ensure employees safety. Alliance’s product has five key differentiators; the disinfection box has an UVC light spectrum, EPA registration and product certified with the FDA as a Class 1-disinfectant Medical Device certification, 3rd party clinical test, five-year warranty with a 25 year useful life, and provides continuous disinfection, while occupants are in the room. Mr. Shamindra Manbahal stated that he wanted to introduce this concept to the Board members and is not asking for approval at this time. If the Board would like to proceed, Mr. Manbahal stated that he will later bring back a full staff report with cost analysis, funding, etc.

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

Linda Jadeski, Engineering Services Manager, reported on the expansion for the Oliver P. Roemer Water Filtration Facility and stated that currently they are working on a SRF loan funding which entails a general package, technical package, environmental package, permits and financial package which will go into the application for the funding loan. The detail element projects are electrical improvements, backup generator, influent and effluent pump station locations, new site piping routes, facility entrance modifications to allow access for chemical deliveries, and looking at the capacity testing for the existing sludge ponds. The next step will be preparing CEQA documents for the project.

CONSENT CALENDAR

Mr. Manbahal stated that he would like to remove Items No. 1 and 2 to a future meeting and exclude Item No. 6 as it was erroneously placed on the agenda and approved at a previous Board meeting on November 19, 2020. Director Greg Young requested that Item No. 10 be pulled for separate discussion. Director Greg Young motioned to adopt the Consent Calendar as stated and Director Dr. Michael Taylor second the motion. Hearing no further discussion, the following vote was taken:

WVWD

Minutes: 12/17/20

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Gregory Young, Director
SECONDER:	Michael Taylor, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther, Clifford Young, Gregory Young

1. BUDGET CARRYOVER RESERVE DEBT MANAGEMENT POLICY.

The Board voted unanimously to exclude Items No. 1 and 2 during the adoption of the Consent Calendar.

2. CAPITAL ASSETS POLICY.

The Board voted unanimously to exclude Items No. 1 and 2 during the adoption of the Consent Calendar.

3. APPROVE TASK ORDER NO. 2 WITH MICHAEL BAKER INTERNATIONAL FOR CONSTRUCTION MANAGEMENT AND INSPECTION SERVICES FOR SANTA ANA AVENUE TRANSMISSION MAIN PROJECT PHASE I.

4. APPROVE TASK ORDER NO. 3 WITH ENGINEERING RESOURCES OF SOUTHERN CALIFORNIA, INC. FOR THE PROFESSIONAL ENGINEERING SERVICES FOR CONSTRUCTION BID DOCUMENTS FOR THE MODIFICATIONS OF ZONE 8-3 RESERVOIR PROJECT.

5. APPROVE A PROFESSIONAL SERVICES AGREEMENT AND TASK ORDER NO. 1 WITH ALBERT A. WEBB ASSOCIATES FOR THE PROFESSIONAL ENGINEERING SERVICES FOR DEVELOPMENT OF CONSTRUCTION BID DOCUMENTS FOR 18-INCH TRANSMISSION MAIN CROSSING ONTARIO INTERSTATE 15 FREEWAY FROM CITRUS AVENUE TO LYTLE CREEK ROAD PROJECT.

6. AWARD OF CONTRACT FOR CONSTRUCTION OF SANTA ANA AVENUE TRANSMISSION MAIN PROJECT PHASE I TO EL-CO CONTRACTORS, INC.

The Board voted unanimously to exclude Item No. 6 during the adoption of the Consent Calendar as it was previously approved at the Board meeting on November 19, 2020.

7. CONSIDER RIALTO BASIN GROUNDWATER COUNCIL FRAMEWORK AGREEMENT.

8. CONSIDER A WATER SUPPLY ASSESSMENT FOR VENTANA AT DUNCAN CANYON SPECIFIC PLAN.

9. RATIFY EXPENDITURES FOR MAINTENANCE PROJECT IN CACTUS BASIN 2.

10. IMMACULIGHT UV DISINFECTION SYSTEM PROPOSAL.

The Board voted unanimously to move Item No. 10 for separate consideration to Business Matters during the adoption of the Consent Calendar.

WVWD

Minutes: 12/17/20

BUSINESS MATTERS

10. IMMACULIGHT UV DISINFECTION SYSTEM PROPOSAL.

Director Greg Young thanked Mr. Fall for his presentation on the briefing of the Immaculight UV Disinfection System and stated that he is very interested in this system and is looking forward to hearing more from Staff. Director Greg Young also would like to request Staff to prepare how the District is going to fund this project as well as the maintenance costs of the purifiers. Mr. Shamindra Manbahal stated that he has started that process and waiting to hear back from California Office of Emergency Services. Discussions ensued and direction was given to Mr. Shamindra Manbahal to report back to the Board with a full report on the installation cost and maintenance requirements.

11. ADOPT RESOLUTION NO. 2020-19, AMENDING SCHEDULE "B" STANDING COMMITTEES AND SCHEDULE "C" OUTSIDE MEETINGS OF ORDINANCE NO. 86, COMPENSATION AND POLICIES RELATED TO BOARD.

The Board of Directors began discussion on the committee assignments and agreed that there would be no changes; however, there was one new committee added to Schedule "B" Standing Committees. The representatives for the new committee, Policy Review & Oversight Committee, are Director Greg Young and Director Dr. Michael Taylor. Listed below are the agreed committee assignments with the first name indicating the Chair of the committee:

Executive Committee

Channing Hawkins, Kyle Crowther

Finance Committee

Dr. Clifford Young, Dr. Michael Taylor

Safety and Technology Committee

Dr. Michael Taylor, Kyle Crowther

Rialto Basin Groundwater Council

Greg Young, Dr. Michael Taylor

Policy Review & Oversight Committee

Greg Young, Dr. Michael Taylor

ACWA/JPIA

Channing Hawkins, Dr. Michael Taylor

Human Resources Committee

Dr. Michael Taylor, Channing Hawkins

Engineering, Opr. & Planning Committee

Greg Young, Kyle Crowther

External Affairs Committee

Dr. Clifford Young, Channing Hawkins

Bloomington MAC

Greg Young, Kyle Crowther

SB Valley Municipal Water Board Mtgs.

Dr. Clifford Young, Dr. Michael Taylor

ACWA

All Directors

Director Dr. Michael Taylor motioned to approve the designated committee representatives as discussed. Director Greg Young second the motion which passed as follows:

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Michael Taylor, Director
SECONDER:	Gregory Young, Director
AYES:	Channing Hawkins, Michael Taylor, Kyle Crowther, Clifford Young, Gregory Young

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

1. Board Members

- Director Dr. Michael Taylor stated that he would like to also close the meeting tonight in memory of Nadeem Farooqi, who is an employee's brother that tragically passed away this month.
- Director Greg Young thanked everyone for sending good wishes for his recovery from Covid-19. Also, wished everyone a Merry Christmas and safe holiday.
- Vice President Kyle Crowther thanked all for the presentations this evening and would like to send his condolences to the Dyer and Farooqi families.
- At this moment, President Hawkins asked that we have a moment of silence in memory of Alan Dyer and Nadeem Farooqi.

2. Legal Counsel

- Mr. Robert Tafoya reported out of Closed Session that several items were considered; however, no final actions were taken.

3. General Manager

- Mr. Shamindra Manbahal, Acting General Manager, stated that he appreciates the Board's support in allowing the employees to have a luncheon today. Also, he would like to bring to the Board's attention that the employees have donated an abundance of toys that are displayed tonight and thanked staff for their continued support. Happy holidays and stay safe.

CLOSED SESSION

Mr. Robert Tafoya reported out of Closed Session that several items were considered; however, no final actions were taken.

- CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: Number of Cases: Three (3).

WVWD

Minutes: 12/17/20

- CONFERENCE WITH LABOR NEGOTIATOR (54957.6) DISTRICT NEGOTIATORS; Shamindra Manbahal, Robert Tafoya, Union Negotiators; re: International Union of Operating Engineers, Local 12.
- CONFERENCE WITH LEGAL COUNSEL - PUBLIC EMPLOYEE APPOINTMENT - Pursuant to Government Code Section 54957, Title(s): Human Resources Risk Manager.
- CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph One (1) of Subdivision (d) of the Government Code Section 54956.9 Case Name: Naisha Davis v. West Valley Water District et al. Case No. 20STCV0323.
- CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION – Pursuant to Paragraph One (1) of Subdivision (d) of the Government code Section 54956.9 Case Name: Patricia Romero v. West Valley Water District, Case No. CIVDS2024402.

ADJOURN

Hearing no further discussion, the meeting adjourned at 8:09 p.m.

Channing Hawkins
President of the Board of Directors
of West Valley Water District

ATTEST:

Peggy Asche, Board Secretary

WVWD

Minutes: 12/17/20

MINUTES
REGULAR BOARD MEETING
of the
WEST VALLEY WATER DISTRICT
January 14, 2021

Attendee Name	Present	Excused	Absent
Board of Directors			
Channing Hawkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Taylor	<input checked="" type="checkbox"/> remote	<input type="checkbox"/>	<input type="checkbox"/>
Kyle Crowther	<input checked="" type="checkbox"/> remote	<input type="checkbox"/>	<input type="checkbox"/>
Clifford Young	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Gregory Young	<input checked="" type="checkbox"/> remote	<input type="checkbox"/>	<input type="checkbox"/>
Staff			
Clarence Mansell	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Shamindra Manbahal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Naseem Farooqi	<input checked="" type="checkbox"/> remote	<input type="checkbox"/>	<input type="checkbox"/>
Peggy Asche	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Albert Clinger	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal Counsel			
Robert Tafoya	<input checked="" type="checkbox"/> remote	<input type="checkbox"/>	<input type="checkbox"/>

OPENING CEREMONIES

- Call to Order
- Pledge of Allegiance – Led by President Channing Hawkins
- Opening Prayer – Led by President Channing Hawkins
- Roll Call of Board Members

PUBLIC PARTICIPATION

There were no email comments or Zoom requests to speak.

President Hawkins adjourned the open meeting to Closed Session at 6:02 a.m.

CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: Number of Cases: Two (2).

WVWD

Minutes: 1/14/21

2. CONFERENCE WITH LEGAL COUNSEL - PUBLIC EMPLOYEE APPOINTMENT - Pursuant to Government Code Section 54957, Title(s): Human Resources Risk Manager.
3. CONFERENCE WITH LABOR NEGOTIATOR (54957.6) DISTRICT NEGOTIATORS; Shamindra Manbahal, Robert Tafoya, Union Negotiators; re: International Union of Operating Engineers, Local 12

RECONVENE/REPORT ON CLOSED SESSION – 6:45 pm.

Legal Counsel, Mr. Robert Tafoya, reported out of Closed Session that several items were considered; however, one final action was taken accepting the settlement offer from Mr. Clarence Mansell in the amount of \$450,000.00 and there will be a separation from the District. The following vote was taken (4 to 0):

President Channing Hawkins – Yes
 Vice President Kyle Crowther – Yes
 Director Dr. Michael Taylor – Yes
 Director Greg Young – Yes
 Director Dr. Clifford Young - Excused

ADJOURN

Hearing no further business, the meeting adjourned at 6:47 p.m.

Channing Hawkins
President of the Board of Directors
of West Valley Water District

ATTEST:

Peggy Asche, Board Secretary

WVWD

Minutes: 1/14/21



Comprehensive Annual Financial Report

FOR THE YEARS ENDED JUNE 30, 2020 and 2019



SAFE. HIGH QUALITY. RELIABLE.

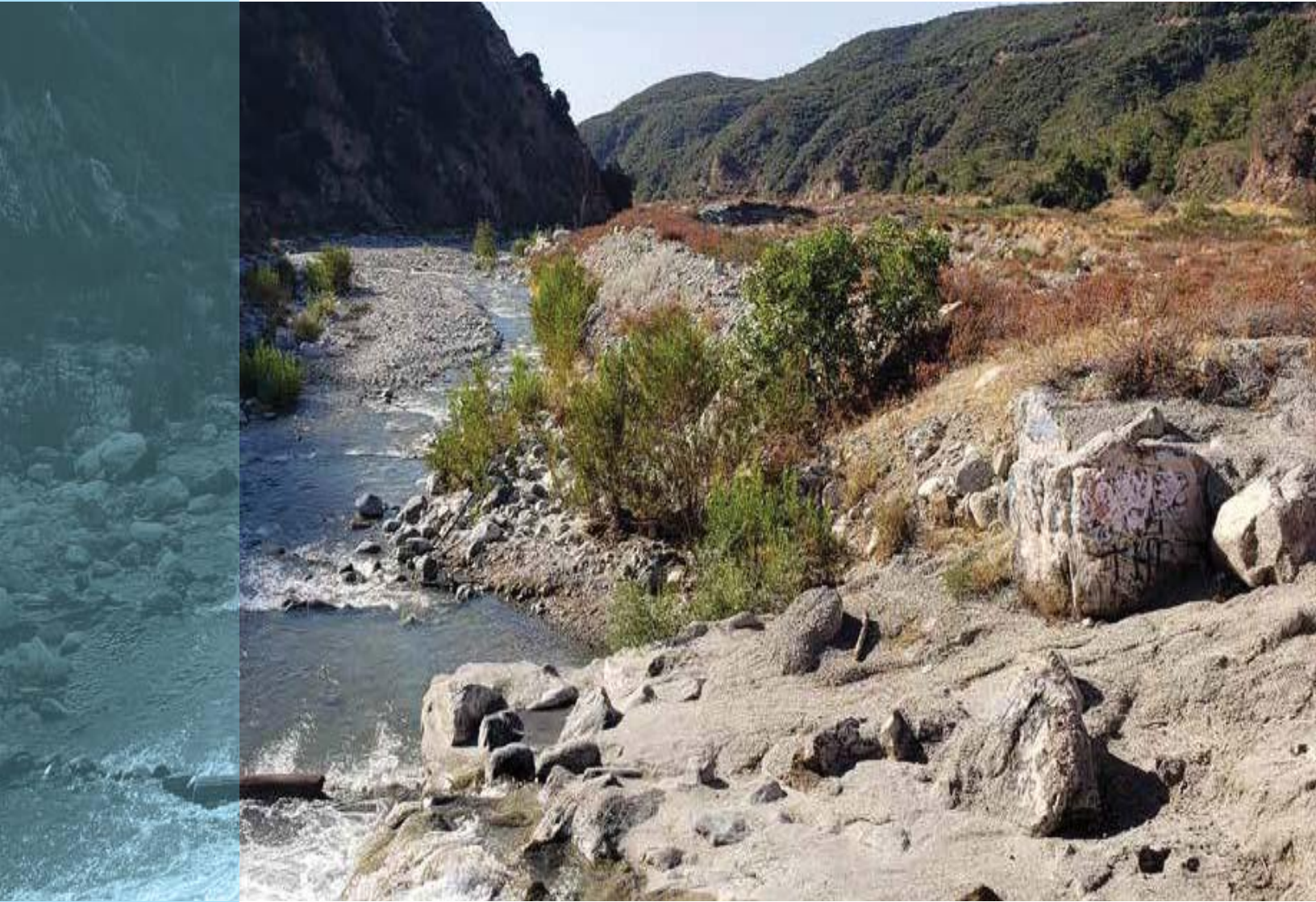
West Valley Water District

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Introductory Section



Our Mission Statement

“To provide a reliable, safe drinking water supply to meet our customers’ present and future needs at a reasonable cost and to promote water-use efficiency and conservation”





December 21, 2020

Board of Directors
West Valley Water District

Introduction

It is our pleasure to submit the Comprehensive Annual Financial Report (CAFR) for the West Valley Water District (“District”) for the fiscal year ended June 30, 2020, prepared in accordance with generally accepted accounting principles following guidelines set forth by the Governmental Accounting Standards Board (GASB). District staff prepared this financial report and the District is ultimately responsible for both the accuracy of the data as well as the completeness and fairness of the presentation, including all disclosures in this financial report. We believe that the data presented is accurate in all material respects. This report is designed in a manner that we believe necessary to enhance your understanding of the District’s financial position and activities.

The Pun Group LLP has issued an unmodified (“clean”) opinion of the District’s financial statements for the year ended June 30, 2020. The independent auditor’s report is located at the front of the financial section of this reports.

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

District Structure and Leadership

The District is an independent special district, which operates under the authority of Division 12 of the California Water Code. Formed in 1952, the District is governed by a five member Board of Directors (“Board”), elected at-large from within the District’s service area. The General Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board. The District employs approximately 83 regular employees in various functions including operations, maintenance, engineering, finance, customer service, meter reading, human resources, conservation, public affairs, information technology, and administration. The Board meets on the first and third Thursdays of each month. Meetings are publicly noticed and citizens are encouraged to attend.

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

District Services

Residential customers represent approximately 93% of the District’s customer base and consume approximately 67% of the water produced annually by the District. The District currently has a total of 17 groundwater wells with a maximum production capacity of approximately 42,000 Acre-Feet per year. The District also operates a surface water treatment plant with a capacity of 14.4 million gallons per day (mgd) and a biological treatment plant for perchlorate destruction with a capacity of 2.9 (mgd).

Economic Condition and Outlook

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

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

Status of Drought Conditions

On April 7, 2017, Governor Edmund G. Brown J. issued Executive Order B-40-17 lifting the drought emergency in most of California, while maintaining water reporting requirements and prohibitions on wasteful processes, encouraging, and continuing making water conservation a way of life.

The District continues to support its customers by providing rebates that incentivize a change in habit and promote awareness on water conservation and efficiency. The District continues to depend heavily on groundwater supplies that are replenished by local precipitation and conservation will continue to be key to our growing region of Inland Southern California.

Major Initiatives

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

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

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

Accomplishments

The District has achieved the following initiatives in fiscal year 2019-20:

1. For the ninth consecutive year, the District received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the 2019 Comprehensive Annual Financial Report. This award is one of the best practices for local governments seeking to provide greater transparency and ease of understanding in financial reporting.
2. Received the District Transparency Certificate of Excellence from the Special District's Leadership Foundation.
3. Completed implementation of Tyler Incode and Tyler Content Manager solutions, which will help provide for better financial, human resources and financial management for the agency.
4. Completed Construction of 30-Inch Transmission Main in Highland Avenue.
5. Completed Construction of Customer Service Foyer Renovation.
6. Completed Construction of Bloomington Phase 3A Waterline Replacement Phase.
7. Completed Construction and Relocation of Well 41 Ion Exchange Treatment Filter and Vessels.
8. Completed the Automatic Meter Reading (AMR) project.
9. Completed the Fluidized Bed Bioreactor (FBR) Trident Filter Rehabilitation and Media Replacement project.
10. Completed Reservoir 3A2 Asbestos Abatement and Roof Replacement project.

Internal Control Structure

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

Budgetary Control

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

Investment Policy

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

obligations and other investments.

Long-term Financial Planning

The District's financial plan includes the establishment of reserve funds in accordance with the District's Reserve Policy. Reserve funds are set to ensure the continued orderly operation of the District's water system, the provision of services to customers at established levels, and the continued stability of the District's rate structure. The District has committed to the following objectives in the Reserve Policy as of June 30, 2020.

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

Debt Administration

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

Other Post-Employment Benefits Pre-Funding

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

Water Rates and District Revenues

In 2013, the District changed its rate structure from uniform rates to tiered rates and established rate increases for five consecutive years through 2017. Following a financial study in 2015, the District concluded that previously approved rate increases for 2016 and 2017 were unnecessary. In 2018, the District issued a rebate to customers for 2017 water consumption charges averaging \$100 in May 2018. The District remains in sound financial condition with adequate reserves going forward.

Water Conservation Programs

As the District responds to changing conservation regulations at the state level, Ordinance 83 represents the current approach to water conservation. Adopted on August 18, 2016 along with a move to Stage 2 watering restrictions, Ordinance 83 incorporates the District's 15% voluntary conservation standard. The standards provide additional flexibility for our customers while improving the clarity of the regulations in order to support meeting conservation goals. The District will also maintain conservation educational programs in partnership with the school districts and community groups, continue indoor and outdoor rebates and water

audits, and implement grant programs encouraging turf replacement projects in disadvantaged communities.

Independent Audit and Financial Reporting

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

Risk Management

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

Acknowledgements

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

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

Respectfully submitted,



Shamindra K. Manbahal
Acting General Manager

Board of Directors



Elected Board of Directors as of June 30, 2020

Name	Title	Current Term
Channing Hawkins	President	11/19 - 11/24
Kyle Crowther	Vice President	11/19 - 11/24
Dr. Michael Taylor	Director	11/17 - 11/22
Dr. Clifford O. Young, Sr.	Director	11/17 - 11/22
Greg Young	Director	11/19 - 11/24





District Board Meetings

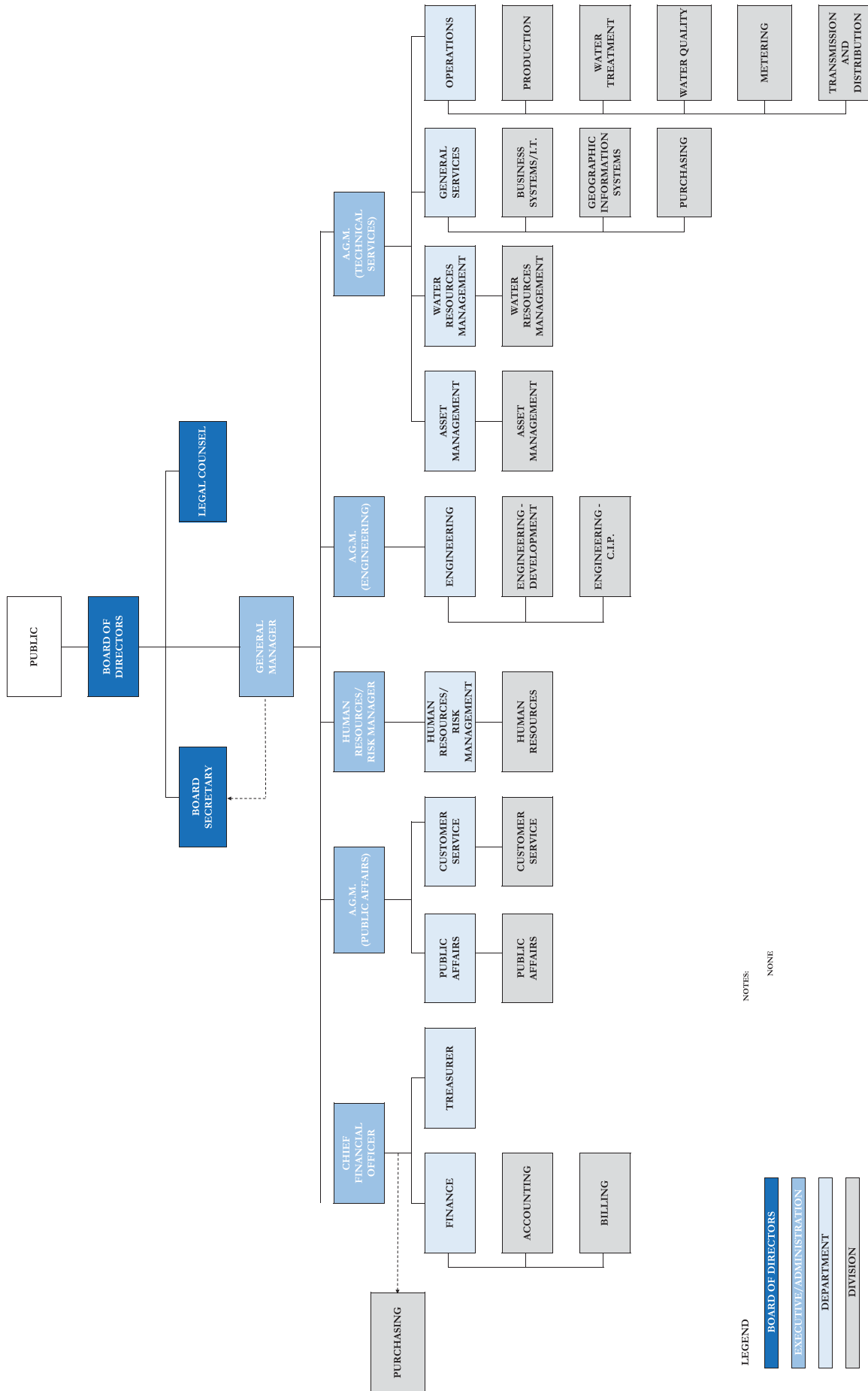
Board meetings are held on the first and third Thursday of each month at the District Headquarters Board room, 7:00 PM.

District Headquarters

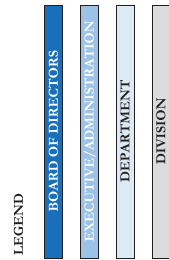
West Valley Water District
 855 W Baseline Rd.
 Rialto, CA 92377
 (909) 875-1804
www.wvwd.org



WEST VALLEY WATER DISTRICT
 FISCAL YEAR 2019-2020
 ORGANIZATIONAL STRUCTURE



NOTES:
 NONE





Government Finance Officers Association

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Presented to

**West Valley Water District
California**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

Executive Director/CEO

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Financial Section



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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the West Valley Water District (the "District") as of and for the years ended June 30, 2020 and 2019 and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of June 30, 2020 and 2019, and the respective changes in financial position, and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

200 E. Sandpointe Ave., Suite 600, Santa Ana, California 92707

Tel: 949-777-8800 • Fax: 949-777-8850

www.pungroup.com

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

Other Matters

Required Supplementary Information

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

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

The PwC Group, LLP

Santa Ana, California
December 21, 2020

West Valley Water District
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2020

The management of the West Valley Water District (District) presents the District's financial statements with a narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with the audited financial statements which follow this section.

Financial Highlights

- As of June 30, 2020, the District's assets and deferred outflows exceeds liabilities and deferred inflows by approximately \$145.2 million broken down as \$102.4 million invested in capital assets, \$13.46 million in restricted funds, and unrestricted funds of \$29.25 million. The unrestricted funds pay for obligations as determined by the Board of Directors to support the services provided to the customers of the District.
- In fiscal year 2020, the District's net position increased approximately \$3.67 million, from \$141.5 million to \$145.2 million or 2.6%.
- In fiscal year 2020, the District's operating revenues increased by 1.12%, or \$317,882 primarily to an increase in water consumption sales.
- In fiscal year 2020, the Districts non-operating revenues decreased by 43.55%, or \$3,420,625. Primarily due to decreases in Other non-operating revenues of \$3,004,361, and Grants and reimbursements of \$603,619.
- In fiscal year 2020, the District's operating expenses increased 12.74%, or \$3,773,825, primarily due to an increase in general and administrative of \$1,947,524, transmission and distribution of \$1,482,396, and pumping of \$227,287.
- In fiscal year 2020, the Districts non-operating expenses increased by 5.08% or \$45,567. Due to Interest expense increasing for the same amount.

Overview of the Financial Statements

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

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

The *statement of revenues, expenses and changes in net position* presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The *statement of cash flows* presents information showing the sources and uses of cash related to operating activities, noncapital financing activities, capital and related financing activities and investing activities. In addition, the statement provides information about significant non-cash investing, capital and financing activities.

West Valley Water District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

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

Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$145.2 million as of June 30, 2020.

The largest portion of the District's net position during June 30, 2020 (70.6%), reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Condensed Statement of Net Position

	2020	2019	Change \$	Change %
Assets				
Current assets	\$ 66,846,297	\$ 67,084,478	\$ (238,181)	-0.36%
Noncurrent assets	328,652	369,734	(41,082)	-11.11%
Capital assets	133,386,934	132,766,649	620,285	0.47%
Total assets	200,561,883	200,220,861	341,022	0.17%
Deferred outflows of resources	5,419,225	5,412,906	6,319	0.12%
Liabilities:				
Current liabilities	7,837,906	9,721,627	(1,883,721)	-19.38%
Noncurrent liabilities	47,640,328	48,228,234	(587,906)	-1.22%
Total liabilities	55,478,234	57,949,861	(2,471,627)	-4.27%
Deferred inflows of resources	5,321,237	6,179,207	(857,970)	-13.88%
Net position:				
Net investment in capital assets	102,459,965	100,736,605	1,723,360	1.71%
Restricted	13,462,143	10,699,965	2,762,178	25.81%
Unrestricted	29,259,529	30,068,129	(808,600)	-2.69%
Total net position	\$ 145,181,637	\$ 141,504,699	\$ 3,676,938	2.60%

As of June 30, 2020, and 2019, the District reports a positive balance in its unrestricted net position of \$29,259,529 and \$30,068,129, respectively.

West Valley Water District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

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

	2020	2019	Change \$	Change %
Operating revenues	\$ 28,674,647	\$ 28,356,765	\$ 317,882	1.12%
Operating expenses	(33,406,064)	(29,632,239)	(3,773,825)	12.74%
Operating income (loss)	(4,731,417)	(1,275,474)	(3,455,943)	270.95%
Nonoperating revenues (expenses)	3,490,478	6,956,670	(3,466,192)	-49.83%
Income before capital contributions	(1,240,939)	5,681,196	(6,922,135)	-121.84%
Capital contributions	4,917,877	10,120,527	(5,202,650)	-51.41%
Changes in net position	3,676,938	15,801,723	(12,124,785)	-76.73%
Net position:				
Beginning of year	141,504,699	125,702,976	15,801,723	12.57%
End of year	\$ 145,181,637	\$ 141,504,699	\$ 3,676,938	2.60%

The statement of revenues, expenses, and changes of net position shows how the District's net position changed during the years. In the case of the District, the net position increased by \$3,676,938 and \$15,801,723 during the years ended June 30, 2020 and 2019, respectively. Property contributions and capacity charge revenues from new development received were \$4,917,877 and \$10,120,527 during the years ended June 30, 2020 and 2019, respectively.

Total District Revenues

	2020	2019	Change \$	Change %
Operating Revenues:				
Water consumption sales	\$ 17,698,440	\$ 17,163,673	534,767	3.12%
Water service charges	7,506,847	7,350,127	156,720	2.13%
Other operating revenue	3,469,360	3,842,965	(373,605)	-9.72%
Total operating revenues	28,674,647	28,356,765	317,882	1.12%
Nonoperating Revenues:				
Property taxes	2,376,463	2,305,151	71,312	3.09%
Grants and reimbursements	100,330	703,949	(603,619)	-85.75%
Interest and investment earnings	1,910,670	1,795,521	115,149	6.41%
Rental revenue	34,754	33,860	894	2.64%
Other non-operating revenues	11,103	3,015,464	(3,004,361)	-99.63%
Total nonoperating revenues	4,433,320	7,853,945	(3,420,625)	-43.55%
Total revenues	\$ 33,107,967	\$ 36,210,710	\$ (3,102,743)	-8.57%

West Valley Water District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

The District's total revenues decreased by \$3,102,743 during the fiscal year ended June 30, 2020. Primarily due to decreases in Other non-operating revenues of \$3,004,361, and Grants and reimbursements of \$603,619.

Total District Expenses				
	2020	2019	Change \$	Change %
Operating Expenses:				
Source of supply	\$ 1,676,085	\$ 1,740,717	(64,632)	-3.71%
Pumping	3,416,731	3,189,444	227,287	7.13%
Water treatment	3,966,298	4,101,693	(135,395)	-3.30%
Transmission and distribution	3,448,753	1,966,357	1,482,396	75.39%
Customer accounts	2,425,709	2,456,429	(30,720)	-1.25%
Public affairs	1,740,136	1,520,168	219,968	14.47%
General and administrative	10,260,591	8,313,067	1,947,524	23.43%
Depreciation expense	6,150,232	6,022,835	127,397	2.12%
Amortization of water participation rights	321,529	321,529	-	0.00%
Total operating expenses	33,406,064	29,632,239	3,773,825	12.74%
Nonoperating Expenses:				
Interest expenses	942,842	897,275	45,567	5.08%
Total nonoperating expenses	942,842	897,275	45,567	5.08%
Total expenses	\$ 34,348,906	\$ 30,529,514	\$ 3,819,392	12.51%

The District's total expenses increased \$3,819,392 during the fiscal year ended June 30, 2020. For 2020, the District incurred more expense for transmission and distribution due to several factors. Such as increases in new development for services, repair cost, and labor and employment benefits cost. For 2020, the District also incurred higher general and administrative cost due to legal and consultant fees.

West Valley Water District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

Capital Asset Administration

The District's capital assets (net of accumulated depreciation) as of June 30, 2020 and 2019 were in the amounts of \$133,386,934, and \$132,766,649, respectively. This includes land and land rights, transmission and distribution systems, wells, tanks, reservoirs, pumps, building and structures, equipment, vehicles and construction-in-process. In 2020, various capital projects were finalized and added to capital assets. See note 3 for further information.

	June 30, 2020	June 30, 2019	Changes \$	Changes %
Non-depreciable assets:				
Land and land rights	\$ 2,212,967	2,212,967	\$ -	0.00%
Construction-in-process	7,367,251	8,342,042	(974,791)	-11.69%
Total non-depreciable assets	9,580,218	10,555,009	(974,791)	-9.24%
Depreciable assets:				
Source of supply plant	6,025,030	6,025,030	-	0.00%
Pumping plant	11,657,457	10,918,047	739,410	6.77%
Bio-remediation plant	24,907,020	24,907,020	-	0.00%
Water treatment plant	35,957,186	35,708,659	248,527	0.70%
Transmission and distribution plant	122,212,516	117,270,985	4,941,531	4.21%
General plant and equipment	15,624,369	13,487,000	2,137,369	15.85%
Total depreciable assets	216,383,578	208,316,741	8,066,837	3.87%
Less accumulated depreciation:				
Accumulated depreciation	(99,733,916)	(93,583,684)	(6,150,232)	6.57%
Total depreciable assets, net	116,649,662	114,733,057	1,916,605	1.67%
Intangible assets:				
Water rights	404,949	404,949	-	0.00%
Water participation rights	9,645,865	9,645,865	-	0.00%
Less: accumulated amortization	(2,893,760)	(2,572,231)	(321,529)	12.50%
Total intangible assets, net	7,157,054	7,478,583	(321,529)	-4.30%
Total capital assets, net	\$ 133,386,934	\$ 132,766,649	\$ 941,814	0.71%

West Valley Water District
Management's Discussion and Analysis (Unaudited) (Continued)
For the Year Ended June 30, 2020

Long-Term Debt Administration

At the end of June 30, 2020 and 2019, the District had total long-term debt of \$31,105,585, and \$32,221,890, respectively. In 2020, long-term debt decreased by \$1,116,305, due to principal payments made on the District's outstanding debt.

	Balance June 30, 2020	Balance June 30, 2019	Change \$	Change %
Water Revenue Refunding				
Bonds, Series 2016A	\$ 20,630,000	\$ 21,040,000	\$ (410,000)	-1.95%
Add: Unamortized Premium	1,075,528	1,116,146	(40,618)	-3.64%
	<u>21,705,528</u>	<u>22,156,146</u>	<u>(450,618)</u>	<u>-2.03%</u>
Hydroelectric Plant	2,647,951	2,979,051	(331,100)	-11.11%
Water Participation Rights				
Contract payable	6,752,106	7,086,693	(334,587)	-4.72%
Total long-term debt	<u><u>\$ 31,105,585</u></u>	<u><u>\$ 32,221,890</u></u>	<u><u>\$ (1,116,305)</u></u>	<u><u>-3.46%</u></u>

Additional information on the District's long-term debt can be found in note 6 of this report.

Economic Factors and Next Year's Budgets and Rates

Our local economy is greatly impacted by the COVID-19 Pandemic and the Governor's mandates. As a result, WWVD is anticipating a decrease in revenues for the FY20-21 budget year. The District is being very proactive with spending and at the same time, continue to provide excellent service that our rate payers are expecting. Increased construction in the geographical service area of the district will more than likely lead to increased water sales. It is expected to have a positive effect on the District's financial position. Management is unaware of any conditions that would have a significant negative effect on our profitability or operating results in future periods.

Requests for Information

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Chief Financial Officer at 855 W. Baseline Road, Rialto, CA 92376, by mail at P.O. Box 920, Rialto, CA 92377 by phone (909) 820-3706.

Basic Financial Statement



West Valley Water District
Statements of Net Position
June 30, 2020 and 2019

ASSETS	2020	2019
Current assets:		
Cash and cash equivalents (Note 2)	\$ 3,622,382	\$ 7,058,473
Investments (Note 2)	57,219,262	54,610,047
Accrued interest receivable	61,372	101,555
Accounts receivable – water sales and services, net	3,788,978	3,192,453
Accounts receivable – redevelopment pass-through	41,082	41,082
Grant reimbursement receivable	-	284,313
Accounts receivable – other	106,350	96,860
Property taxes receivable	12,029	9,814
Due from other governments	287,752	191,296
Materials and supplies inventory	391,795	287,398
Prepaid water	760,178	782,763
Prepaid items	555,117	428,424
Total current assets	66,846,297	67,084,478
Noncurrent assets:		
Accounts receivable - redevelopment pass-through	328,652	369,734
Capital assets, net (Note 3)	133,386,934	132,766,649
Total noncurrent assets	133,715,586	133,136,383
Total assets	200,561,883	200,220,861
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pensions (Note 6)	2,167,295	2,192,180
Deferred outflows of resources related to OPEB (Note 7)	3,073,314	3,028,880
Deferred amount on refunding at debt	178,616	191,846
Total deferred outflows of resources	5,419,225	5,412,906

West Valley Water District
Statements of Net Position (Continued)
June 30, 2020 and 2019

LIABILITIES	2020	2019
Current liabilities:		
Accounts payable and accrued expenses	2,121,193	4,070,547
Accrued salaries and related payables	430,250	388,546
Accrued interest payable	248,143	225,230
Pass-through utility user taxes payable	161,953	121,009
Customer deposits	1,839,939	1,940,516
Construction advances and deposits	1,491,290	1,495,759
Long-term liabilities – due within one year:		
Compensated absences (Note 4)	477,509	417,391
Contract payable (Note 5)	652,629	652,629
Bonds payable (Note 5)	415,000	410,000
Total current liabilities	7,837,906	9,721,627
Noncurrent liabilities:		
Unearned revenue – developers	174,467	601,019
Long-term liabilities – due in more than one year:		
Compensated absences (Note 4)	390,690	341,502
Contingent liability (Note 9)	438,970	438,970
Contract payable (Note 5)	8,747,428	9,413,115
Bonds payable (Note 5)	21,290,528	21,746,146
Net pension liability (Note 6)	6,421,111	5,714,823
Net other post-employment benefits liability (Note 7)	10,177,134	9,972,659
Total noncurrent liabilities	47,640,328	48,228,234
Total liabilities	55,478,234	57,949,861
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions (Note 6)	534,552	568,947
Deferred inflows of resources related to OPEB (Note 7)	4,786,685	5,610,260
Total deferred inflows of resources	5,321,237	6,179,207
NET POSITION		
Net position:		
Net investment in capital assets (Note 8)	102,459,965	100,736,605
Restricted for:		
Capital projects	13,462,143	10,699,965
Unrestricted	29,259,529	30,068,129
Total net position	\$ 145,181,637	\$ 141,504,699

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West Valley Water District
Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Water consumption sales	\$ 17,698,440	\$ 17,163,673
Water service charges	7,506,847	7,350,127
Other operating revenue	3,469,360	3,842,965
Total operating revenues	<u>28,674,647</u>	<u>28,356,765</u>
OPERATING EXPENSES:		
Source of supply	1,676,085	1,740,717
Pumping	3,416,731	3,189,444
Water treatment	3,966,298	4,101,693
Transmission and distribution	3,448,753	1,966,357
Customer accounts	2,425,709	2,456,429
Public affairs	1,740,136	1,520,168
General and administrative	10,260,591	8,313,067
Depreciation expense	6,150,232	6,022,835
Amortization of water participation rights	321,529	321,529
Total operating expenses	<u>33,406,064</u>	<u>29,632,239</u>
OPERATING (LOSS)	<u>(4,731,417)</u>	<u>(1,275,474)</u>
NONOPERATING REVENUES (EXPENSES):		
Property taxes	2,376,463	2,305,151
Grants and reimbursements	100,330	703,949
Interest and investment earnings	1,910,670	1,795,521
Rental revenue	34,754	33,860
Other non-operating revenues	11,103	3,015,464
Interest expense	(942,842)	(897,275)
Total nonoperating revenues (expenses)	<u>3,490,478</u>	<u>6,956,670</u>
(Loss) Income before capital contributions	(1,240,939)	5,681,196
CAPITAL CONTRIBUTIONS:		
Developer contributions	1,466,836	4,148,149
Capacity charges	3,451,041	5,972,378
Total capital contributions	<u>4,917,877</u>	<u>10,120,527</u>
CHANGES IN NET POSITION	3,676,938	15,801,723
NET POSITION:		
Beginning of year	141,504,699	125,702,976
End of year	<u>\$ 145,181,637</u>	<u>\$ 141,504,699</u>

West Valley Water District
Statements of Cash Flows
For the Years Ended June 30, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers for water sales and services	\$ 24,817,406	\$ 24,998,438
Cash rebated to customers	-	(406)
Cash paid to employees for salaries and benefits	(9,740,340)	(8,717,927)
Cash paid to vendors and suppliers for materials and services	(19,126,624)	(13,436,946)
Cash received from others	2,946,352	3,925,836
Net cash provided by (used in) operating activities	(1,103,206)	6,768,995
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Property taxes and fee collected	2,376,463	2,305,151
Receipts from other revenues	146,187	3,962,377
Net cash provided by noncapital financing activities	2,522,650	6,267,528
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	(7,092,046)	(14,301,792)
Proceeds from developer contributions	1,466,836	4,148,149
Proceeds from capacity charges	3,451,041	5,972,378
Proceeds from sale of capital assets	-	195,523
Proceed from issuance of long-term debt	-	3,310,150
Principal paid on long-term debt	(1,075,687)	(1,039,570)
Interest paid on long term debt	(947,317)	(939,886)
Net cash (used in) capital and related financing activities	(4,197,173)	(2,655,048)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(2,609,215)	(5,527,316)
Interest received	1,950,853	1,129,943
Net cash (used in) investing activities	(658,362)	(4,397,373)
Net change in cash and cash equivalents	(3,436,091)	5,984,102
CASH AND CASH EQUIVALENTS:		
Beginning of year	7,058,473	1,074,371
End of year	\$ 3,622,382	\$ 7,058,473

West Valley Water District
Statements of Cash Flows (Continued)
For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating (loss)	\$ (4,731,417)	\$ (1,275,474)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	6,150,232	6,022,835
Amortization of water participation rights	321,529	321,529
(Increase) decrease in:		
Accounts receivable – water sales and services, net	(596,525)	(50,443)
Grant reimbursement receivable	284,313	21,879
Accounts receivable – other	(9,490)	80,971
Property taxes receivable	(2,215)	10,290
Due from other government	(96,456)	82,871
Materials and supplies inventory	(104,397)	(26,853)
Prepaid water	22,585	(368,949)
Prepaid items	(126,693)	37,252
Accounts receivable - redevelopment pass-through	41,082	41,082
Deferred outflows of resources - pensions	24,885	365,747
Deferred outflows of resources - OPEB	(44,434)	(1,878,655)
Increase (decrease) in:		
Accounts payable and accrued expenses	(1,949,354)	1,880,104
Accrued salaries and related payables	41,704	54,254
Pass-through utility user taxes payable	40,944	16,310
Customer deposits	(100,577)	191,561
Unearned Revenue	(426,552)	-
Changes in Net Pension Liability	706,288	(139,795)
Change in Net OPEB Liability	204,475	1,862,434
Construction advances and deposits	(4,469)	189,298
Compensated absences	109,306	172,270
Deferred inflows of resources - pensions	(34,395)	(61,643)
Deferred inflows of resources - OPEB	(823,575)	(779,880)
Total adjustments	<u>3,628,211</u>	<u>8,044,469</u>
Net cash provided by (used in) operating activities	<u><u>\$ (1,103,206)</u></u>	<u><u>\$ 6,768,995</u></u>

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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West Valley Water District
Notes to the Basic Financial Statements
For the Years Ended June 30, 2020 and 2019

Note 1 – Reporting Entity and Summary of Significant Accounting Policies

Organization and Operations of the Reporting Entity

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

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

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

Basis of Presentation

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

Basis of Accounting and Measurement Focus

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

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

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

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

Basis of Accounting and Measurement Focus (Continued)

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

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

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

Cash and Cash Equivalents

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

Investments

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

Fair Value Measurements

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

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

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

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

Restricted Assets

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

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

Accounts Receivable and Allowance for Uncollectible Accounts

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

Materials and Supplies Inventory

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

Prepaid Items

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

Accounts Receivable – Redevelopment Pass-Through

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

Capital Assets

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

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

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

Compensated Absences

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

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

Construction Advances and Deposits

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

Defined Benefit Pension Plans

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

The following timeframes are used for pension reporting:

<u>CalPERS</u>	<u>June 30, 2020</u>
Valuation date	June 30, 2018
Measurement date	June 30, 2019
Measurement period	July 1, 2018 to June 30, 2019
<u>CalPERS</u>	<u>June 30, 2019</u>
Valuation date	June 30, 2017
Measurement date	June 30, 2018
Measurement period	July 1, 2017 to June 30, 2018

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

Other Postemployment Benefits ("OPEB")

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

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

Other Postemployment Benefits (“OPEB”) (Continued)

The following timeframes are used for pension reporting:

<u>OPEB</u>	<u>June 30, 2020</u>
Valuation date	June 30, 2018
Measurement date	June 30, 2019
Measurement period	July 1, 2018 to June 30, 2019
<u>OPEB</u>	<u>June 30, 2019</u>
Valuation date	June 30, 2018
Measurement date	June 30, 2018
Measurement period	July 1, 2017 to June 30, 2018

Net Position

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

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

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

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

Water Sales and Sewer Services

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

Capital Contributions

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

Budgetary Policies

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

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

Use of Estimates

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

Implementation of Governmental Accounting Standards Board (GASB) Pronouncement

During the fiscal year ended June 30, 2020, the District implemented the following accounting standards:

- In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* (GASB Statement No. 95), to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of provisions in certain GASB Statements and Implementation Guides which became effective or were scheduled to become effective for periods beginning after June 15, 2018, and later. The District implemented GASB Statement No. 95 in the fiscal year ending June 30, 2020.

New GASB Pronouncements

- In January 2017, GASB issued Statement No. 84, *Fiduciary Activities* (GASB Statement No. 84), to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement establishes criteria for identifying fiduciary activities of all state and local governments. It also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. GASB Statement No. 84 originally effective for the District's fiscal year ending June 30, 2020, has been postponed to fiscal year ending June 30, 2021.
- In June 2017, GASB issued Statement No. 87, *Leases* (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. GASB Statement No. 87 originally effective for the District's fiscal year ending June 30, 2021, has been postponed to fiscal year ending June 30, 2022.
- In August 2018, GASB issued Statement No. 90, *Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 61* (GASB Statement No. 90), to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. GASB Statement No. 90 originally effective for the District's fiscal year ending June 30, 2020, has been postponed to fiscal year ending June 30, 2021.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

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

New GASB Pronouncements (Continued)

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Cash and Investments

Cash and investments as of June 30, 2020 and 2019 were classified in the accompanying financial statements as follows:

	2020	2019
Cash and cash equivalents	\$ 3,622,382	\$ 7,058,473
Investments	57,219,262	54,610,047
Total cash and investments	<u>\$ 60,841,644</u>	<u>\$ 61,668,520</u>

Cash and investments as of June 30, 2020 and 2019 consist of the following:

	2020	2019
Cash on hand	\$ 4,300	\$ 4,300
Deposits held with financial institutions	3,618,082	7,054,173
Investments	57,219,262	54,610,047
Total cash and investments	<u>\$ 60,841,644</u>	<u>\$ 61,668,520</u>

Demand Deposits

The carrying amounts of cash deposits were \$3,618,082 and \$7,054,173 at June 30, 2020 and 2019, respectively. Bank balances at June 30, 2020 and 2019 were \$4,652,581 and \$7,566,453, respectively, which were fully insured and/or collateralized with securities held by the pledging financial institutions in the District's name as discussed below.

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

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

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

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Cash and Investments (Continued)

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

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

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

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

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

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

Fair Value Measurements

At June 30, 2020 and 2019, investments are reported at fair value. The following table presents the fair value measurement of investments on a recurring basis and the levels within GASB 72 fair value hierarchy in which the fair value measurements fall at June 30, 2020 and 2019:

Investment Type	Measurement Input					
	2020			2019		
	Significant Observable Inputs (Level 2)	Uncategorized	Total	Significant Observable Inputs (Level 2)	Uncategorized	Total
CalTrust	\$ -	\$ 26,650,580	\$ 26,650,580	\$ -	\$ 25,818,494	\$ 25,818,494
U.S. Agency Obligations	2,887,497	-	2,887,497	2,752,598	-	2,752,598
U.S. Treasury Obligations	6,489,142	-	6,489,142	6,022,305	-	6,022,305
U.S. Corporate	3,300,459	-	3,300,459	3,233,598	-	3,233,598
Supranational	513,574	-	513,574	498,537	-	498,537
Local Agency Investment Fund (LAIF)	-	17,310,257	17,310,257	-	16,214,350	16,214,350
Money Market Mutual Funds	-	67,753	67,753	-	70,165	70,165
Total	<u>\$ 13,190,672</u>	<u>\$ 44,028,590</u>	<u>\$ 57,219,262</u>	<u>\$ 12,507,038</u>	<u>\$ 42,103,009</u>	<u>\$ 54,610,047</u>

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Cash and Investments (Continued)

Interest Rate Risk

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

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

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

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

The District's investments as of June 30, 2019 were as follows:

Investment Type	Investment Maturities (in Years)			Fair Value Total
	Less Than 1 Year	1 to 3 Years	3 to 5 Years	
CalTrust	\$ 15,337,183	\$ 10,481,311	\$ -	\$ 25,818,494
U.S. Agency Obligations	1,498,574	2,013,262	2,510,468	6,022,304
U.S. Treasury Obligations	747,325	996,162	1,009,111	2,752,598
U.S. Corporate	149,954	1,507,867	1,575,777	3,233,598
Supranational	-	248,907	249,631	498,538
Local Agency Investment Fund (LAIF)	16,214,350	-	-	16,214,350
Money Market Mutual Funds	70,165	-	-	70,165
Total	\$ 34,017,551	\$ 15,247,509	\$ 5,344,987	\$ 54,610,047

Custodial Credit Risk

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

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Cash and Investments (Continued)

Credit Risk

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

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

Investment Type	Total As of June 30, 2020	Minimum Legal Rating	A or Higher	Not rated
CalTrust	\$ 26,650,580	N/A	\$ -	\$ 26,650,580
U.S. Agency Obligations	6,489,142	N/A	6,489,142	-
U.S. Treasury Obligations	2,887,497	N/A	2,887,497	-
U.S. Corporate	3,300,459	A	3,300,459	-
Supranational	513,574	AA	513,574	-
Local Agency Investment Fund (LAIF)	17,310,257	N/A	-	17,310,257
Money Market Mutual Funds	67,753	AAA	67,753	-
Total	<u>\$ 57,219,262</u>		<u>\$ 13,258,425</u>	<u>\$ 43,960,837</u>

As of June 30, 2019, the District had the following table of the Standard and Poor's credit ratings:

Investment Type	Total As of June 30, 2019	Minimum Legal Rating	A or Higher	Not rated
CalTrust	\$ 25,818,494	N/A	\$ -	\$ 25,818,494
U.S. Agency Obligations	6,022,304	N/A	6,022,304	-
U.S. Treasury Obligations	2,752,598	N/A	2,752,598	-
U.S. Corporate	3,233,598	A	3,233,598	-
Supranational	498,538	AA	498,538	-
Local Agency Investment Fund (LAIF)	16,214,350	N/A	-	16,214,350
Money Market Mutual Funds	70,165	AAA	70,165	-
Total	<u>\$ 54,610,047</u>		<u>\$ 12,577,203</u>	<u>\$ 42,032,844</u>

Concentration of Credit Risk

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

There were no investments in any one non-governmental issuer that represent 5% or more of the District's total investments as of June 30, 2020 and 2019.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 2 – Cash and Investments (Continued)

Local Agency Investment Funds

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

The District's investment with LAIF at June 30, 2020 and 2019, included a portion of the pool funds investing in Structured Notes and Asset-Backed Securities:

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

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

The District had \$17,310,257 and \$16,214,350 invested in LAIF respectively, which had invested 3.37% and 1.77% of the pooled investment funds in structured notes and medium-term asset-backed securities as of June 30, 2020 and 2019, respectively. The LAIF fair value factor of 1.004912795 and 1.001711179 were used to calculate the fair value of the investments in LAIF as of June 30, 2020 and 2019, respectively.

Investment in CalTRUST

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 3 – Capital Assets

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

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 3 – Capital Assets (Continued)

Changes in capital assets for the year ended June 30, 2019, were as follows:

	Balance July 1, 2018	Additions	Deletions	Transfers	Balance June 30, 2019
Non-depreciable assets:					
Land and land rights	\$ 2,212,967	\$ -	\$ -	\$ -	\$ 2,212,967
Construction-in-process	4,343,489	6,313,768	(195,523)	(2,119,692)	8,342,042
Total non-depreciable assets	6,556,456	6,313,768	(195,523)	(2,119,692)	10,555,009
Depreciable assets:					
Source of supply plant	5,863,657	161,373	-	-	6,025,030
Pumping plant	10,823,375	-	-	94,672	10,918,047
Bio-remediation plant	24,907,020	-	-	-	24,907,020
Water treatment plant	32,228,636	3,401,702	-	78,321	35,708,659
Transmission and distribution plant	111,212,275	4,149,797	-	1,908,913	117,270,985
General plant and equipment	13,174,062	275,152	-	37,786	13,487,000
Total depreciable assets	198,209,025	7,988,024	-	2,119,692	208,316,741
Less accumulated depreciation:					
Source of supply plant	(3,828,182)	(277,473)	-	-	(4,105,655)
Pumping plant	(7,263,686)	(473,432)	-	-	(7,737,118)
Bio-remediation plant	(3,720,641)	(830,234)	-	-	(4,550,875)
Water treatment plant	(27,044,198)	(970,933)	-	-	(28,015,131)
Transmission and distribution plant	(39,510,971)	(2,646,852)	-	-	(42,157,823)
General plant and equipment	(6,193,171)	(823,911)	-	-	(7,017,082)
Total accumulated depreciation	(87,560,849)	(6,022,835)	-	-	(93,583,684)
Total depreciable assets, net	110,648,176	1,965,189	-	2,119,692	114,733,057
Intangible assets:					
Water rights	404,949	-	-	-	404,949
Water participation rights	9,645,865	-	-	-	9,645,865
Less: accumulated amortization	(2,250,702)	(321,529)	-	-	(2,572,231)
Total intangible assets, net	7,800,112	(321,529)	-	-	7,478,583
Total capital assets, net	\$ 125,004,744	\$ 7,957,428	\$ (195,523)	\$ -	\$ 132,766,649

Depreciation expense for the years ended June 30, 2020 and 2019 were \$6,150,232 and 6,022,835, respectively. Major capital assets additions during the current year include the upgrades and extensions of the District's transmission and distribution, water treatment plant, general plant and pumping plant. A significant portion of these additions were constructed by the District and/or sub-contractors and transferred out of construction-in-process, upon completion of these various projects.

Amortization expense for the years ended June 30, 2020 and 2019 were \$321,529 and \$321,529, respectively.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 3 – Capital Assets (Continued)

Construction-In-Process

The construction-in-process balances at June 30, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Fixed Bed Reactor Design	\$ 3,000,000	\$ 3,000,000
Zone 4 30' WL in Highland	1,828,049	1,594,121
Zone6 12" Persimmon & Sum	647,735	1,374,932
Zone 6-Well 54 Deare Tank	413,744	306,390
Various minor district projects	1,477,723	2,066,167
Various other developer projects	-	432
Total construction-in-process	<u><u>\$ 7,367,251</u></u>	<u><u>\$ 8,342,042</u></u>

Intangible Assets

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

Note 4 – Compensated Absences

Changes to compensated absences for the years ended June 30, 2020 and 2019 were as follows:

Year Ended	Beginning Balance	Earned	Taken	Ending Balance	Current Portion	Non-current Portion
June 30, 2020	\$ 758,893	\$ 546,168	\$ (436,862)	\$ 868,199	\$ 477,509	\$ 390,690
June 30, 2019	586,621	724,133	(551,861)	758,893	417,391	341,502

Note 5 – Long-Term Debt

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

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 5 – Long-Term Debt (Continued)

Changes in long-term debt for the year ended June 30, 2019 were as follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year	Due In More Than One Year
Water Revenue Refunding						
Bonds, Series 2016A	\$ 21,440,000	\$ -	\$ (400,000)	\$ 21,040,000	\$ 410,000	\$ 20,630,000
Add: Unamortized Premium	1,156,763	-	(40,617)	1,116,146	-	1,116,146
Total bond payable	22,596,763	-	(440,617)	22,156,146	410,000	21,746,146
Hydroelectric Plant	-	3,310,151	(331,100)	2,979,051	331,100	2,647,951
Water Participation Rights						
Contract payable	7,395,163	-	(308,470)	7,086,693	321,529	6,765,164
Total long-term debt	\$ 29,991,926	\$ 3,310,151	\$ (1,080,187)	\$ 32,221,890	\$ 1,062,629	\$ 31,159,261

Water Revenue Refunding Bonds Series 2016A

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

The District has covenanted that it shall at all times while any of the 2016A Bonds remain unpaid, to the maximum extent permitted by law, to fix, prescribe and collect rates, fees and charges and manage the operation of the District for each fiscal year so as to yield District's net revenues equal to at least 1.20 times the annual debt service. The District is in compliance with such covenant at June 30, 2020 and 2019.

The amount outstanding at June 30, 2020 was \$20,630,000. The annual debt service requirements on these bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 415,000	\$ 889,025	\$ 1,304,025
2022	430,000	876,350	1,306,350
2023	440,000	863,300	1,303,300
2024	455,000	847,600	1,302,600
2025	475,000	829,000	1,304,000
2026-2030	2,715,000	3,771,875	6,486,875
2031-2035	3,450,000	3,021,350	6,471,350
2036-2040	2,505,000	2,140,875	4,645,875
2041-2045	3,910,000	1,401,600	5,311,600
2046-2047	5,835,000	350,100	6,185,100
Total	\$ 20,630,000	\$ 14,991,075	\$ 35,621,075

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 5 – Long-Term Debt (Continued)

Hydroelectric Plant

In December 20, 2016, the District entered into an agreement with San Bernardino Valley Municipal Water District (“Valley District”) to finance and construct Roemer Hydroelectric Station. In the agreement, the Valley District agreed to finance the cost of the project total amounted of \$3,310,151 with the interest that the Valley District shall be revenue neutral in this financing arrangement. Beginning June 2018, the District shall repay the principal of the project funds, together with all interest accruing thereon, annually to the Valley District. As of June 30, 2020, the outstanding balance of the financing was in the amount of \$2,647,951.

Future debt service requirements are as follows:

Year Ending June 30,	Principal
2021	\$ 331,100
2022	331,100
2023	331,100
2024	331,100
2025	331,100
Thereafter	992,451
Total	<u>\$ 2,647,951</u>

Water Participation Rights Contract Payable

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

Future debt service requirements are as follows:

Year Ending June 30,	Principal
2021	\$ 321,529
2022	321,529
2023	321,529
2024	321,529
2025-2029	1,607,645
2030-2034	1,607,645
2035-2039	1,607,645
2040-2041	643,055
Total	<u>\$ 6,752,106</u>

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 6 – Defined Benefit Pension Plans

The following is the summary of net pension liability and related deferred outflows of resources and deferred inflows of resources at June 30, 2020 and 2019 and pension expense for the years then ended.

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Deferred outflows of resources:		
Pension contribution made after measurement date	\$ 984,477	\$ 812,147
Difference between expected and actual experiences	445,973	219,267
Difference between projected and actual earnings on pension investments	-	28,253
Adjustment due to difference in proportion	430,657	370,386
Difference between District's contribution and proportionate share of contribution	-	110,620
Change of assumptions	306,188	651,507
Total deferred outflows of resources	<u>\$ 2,167,295</u>	<u>\$ 2,192,180</u>
Net pension liability:		
Miscellaneous	\$ 6,421,111	\$ 5,714,823
Total net pension liability	<u>\$ 6,421,111</u>	<u>\$ 5,714,823</u>
Deferred inflows of resources:		
Difference between expected and actual experiences	\$ 34,554	\$ 74,615
Adjustment due to difference in proportion	-	115,238
Difference between projected and actual earnings on pension investments	112,261	-
Difference between District's contribution and proportionate share of contribution	279,196	219,422
Change of assumptions	108,541	159,672
Total deferred inflows of resources	<u>\$ 534,552</u>	<u>\$ 568,947</u>
Pension Expense:		
Miscellaneous	\$ 1,680,717	\$ 976,651
Total pension expense	<u>\$ 1,680,717</u>	<u>\$ 976,651</u>

General Information about the Pension Plan

Plans Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public agencies within the State of California. Benefit provisions and all other requirements are established by state statute and the District. A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2018 and 2017 Annual Actuarial Valuation Report. This report and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

Benefits Provided

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 6 – Defined Benefit Pension Plans (Continued)

General Information about the Pension Plan (Continued)

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

The Plan's provisions and benefits in effect as of June 30, 2018 and 2017, the valuation date, are summarized as follows:

	2018		2017	
	Classic Tier 1	PEPRA Tier 2	Classic Tier 1	PEPRA Tier 2
	Prior to January 1, 2013	On or After January 1, 2013	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-67 & up	52-67 & up	50-67 & up	52-67 & up
Required employee contribution rates	7.000%	6.750%	7.000%	6.750%
Required employer contribution rates	9.409%	6.842%	8.921%	6.533%

Employees Covered by Benefit Terms

At June 30, 2018 and 2017, the valuation date, the following employees were covered by the benefit terms for the Plan:

	2018		2017	
	Miscellaneous Plan		Miscellaneous Plan	
	Classic	PEPRA	Classic	PEPRA
Active employees	46	31	51	26
Transferred and terminated employees	73	8	33	1
Retired employees and beneficiaries	39	-	37	-
Total	158	39	121	27

Contributions

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

For the measurement period ended June 30, 2019, the active employee contribution rate for miscellaneous plan and PEPRA miscellaneous plan is 7.00% and 6.75% of annual pay, respectively, and the employer's contribution rate is 9.409% and 6.842% of annual payroll, respectively.

For the measurement period ended June 30, 2018, the active employee contribution rate for miscellaneous plan and PEPRA miscellaneous plan is 7.00% and 6.75% of annual pay, respectively, and the employer's contribution rate is 8.921% and 6.533% of annual payroll, respectively.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 6 – Defined Benefit Pension Plans (Continued)

Net Pension Liability

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The June 30, 2018 and 2017 valuation were rolled forward to determine the June 30, 2019 and 2018 total pension liability, based on the following actuarial assumptions:

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

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

Change of Assumptions

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

Long-Term Expected Rate of Return

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

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 6 – Defined Benefit Pension Plans (Continued)

Net Pension Liability (Continued)

Long-Term Expected Rate of Return (Continued)

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

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

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

²An expected inflation of 2.00% used for this period

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

Discount Rate

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

Changes in the Net Pension Liability

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

The following presents the District's proportionate share of the net pension liabilities of the Plan as of the measurement date at June 30, 2019 and 2018, calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

Measurement Date	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
June 30, 2019	\$ 10,602,954	\$ 6,421,111	\$ 2,969,294
June 30, 2018	9,680,015	5,714,823	2,441,623

Pension Plan Fiduciary Net Position

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

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 6 – Defined Benefit Pension Plans (Continued)

Changes in the Net Pension Liability (continued)

Proportionate Share of Net Pension Liability and Pension Expense

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

	Miscellaneous Plan		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) - (a) - (b)
Balance at June 30, 2018 (Valuation Date)	\$ 29,312,907	\$ 23,598,084	\$ 5,714,823
Balance at June 30, 2019 (Measurement Date)	31,091,065	24,669,954	6,421,111
Net Changes during 2018-2019	1,778,158	1,071,870	706,288
Balance at June 30, 2017 (Valuation Date)	\$ 27,157,658	\$ 21,303,040	\$ 5,854,618
Balance at June 30, 2018 (Measurement Date)	29,312,907	23,598,084	5,714,823
Net Changes during 2017-2018	2,155,249	2,295,044	(139,795)

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool for the measurement periods ended June 30, 2019 and 2018.

- (1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2018 and 2017). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.
- (2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2019 and 2018). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2019 and 2018 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2018-2019 and 2017-2018).
- (3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date. TPL is allocated based on the rate plan's share of the actuarial accrued liability. FNP is allocated based on the rate plan's share of market value assets.
- (4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.
- (5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.
- (6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 6 – Defined Benefit Pension Plans (Continued)

Changes in the Net Pension Liability (Continued)

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

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

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

2020		2019	
Measurement Date		Measurement Date	
June 30, 2018	0.0593%	June 30, 2017	0.0590%
June 30, 2019	0.0627%	June 30, 2018	0.0593%
Change - Increase (Decrease)	0.0034%	Change - Increase (Decrease)	0.0003%

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

For the years ended June 30, 2020 and 2019, the District recognized pension expense in the amounts of \$1,680,717 and \$976,651 respectively. At June 30, 2020 and 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2020		2019	
	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources
Pension contribution after measurement date	\$ 984,477	\$ -	\$ 812,147	\$ -
Changes of assumptions	306,188	(108,541)	651,507	(159,672)
Difference between expected and actual experience	445,973	(34,554)	219,267	(74,615)
Projected earnings on pension plan investments under/(in excess of) actual earnings	-	(112,261)	28,253	-
Adjustment due to differences in proportions	430,657	-	370,386	(115,238)
Employer's actual contributions in excess of/(under) employer's proportionate share of contribution	-	(279,196)	110,620	(219,422)
Total	<u>\$ 2,167,295</u>	<u>\$ (534,552)</u>	<u>\$ 2,192,180</u>	<u>\$ (568,947)</u>

Deferred outflows of resources related to pensions resulting from District's contributions subsequent to the measurement date in the amount of \$984,477 and \$812,147 will be recognized as a reduction of the collective net pension liability in the years ended June 30, 2021 and 2020, respectively.

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

Year Ending June 30,	Deferred Outflows/ (Inflows) of Resources	Year Ending June 30,	Deferred Outflows/ (Inflows) of Resources
	2020		2019
2021	\$ 550,129	2020	\$ 616,221
2022	5,197	2021	381,370
2023	70,256	2022	(135,104)
2024	22,684	2023	(51,401)
2025	-	2024	-
	<u>\$ 648,266</u>		<u>\$ 811,086</u>

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 7 – Other Postemployment Benefits (“OPEB”)

At June 30, 2020 and 2019, total OPEB liability and related deferred outflows of resources and deferred inflows of resources are as follow:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Deferred outflows of resources:		
OPEB contribution after measurement date	\$ 1,244,934	\$ 953,106
Difference between expected and actual experience	1,828,101	2,053,792
Projected earnings on pension plan investments under/(in excess of) actual earnings	279	21,982
Total deferred outflows of resources	<u>\$ 3,073,314</u>	<u>\$ 3,028,880</u>
Total other postemployment benefit liability	<u>\$ 10,177,134</u>	<u>\$ 9,972,659</u>
Deferred inflows of resources:		
Change of assumptions	4,786,685	5,610,260
Total deferred inflows of resources	<u>\$ 4,786,685</u>	<u>\$ 5,610,260</u>
OPEB Expense	<u>\$ 581,400</u>	<u>\$ 157,005</u>

General Information about the OPEB Plan

Plan Description

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

Eligibility

As of the June 30, 2019 and 2018, the measurement date, the following current and former employees were covered by the benefit terms under the OPEB Plan:

	<u>2019</u>	<u>2018</u>
Active employees	75	79
Inactive employees or beneficiaries currently receiving benefits	27	25
Inactive employees entitled to, but not yet receiving benefits	-	-
Total	<u>102</u>	<u>104</u>

Contributions

The OPEB Plan and its contribution requirements are established by Ordinance and may be amended by Board action to update the original Ordinance. The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2020, the District’s cash contributions were \$1,178,308 in payments to the California Employers’ Retiree Benefit Trust (CERBT) Fund and the estimated implied subsidy was \$41,447 resulting in total payments of \$1,219,755. For the fiscal year ended June 30, 2019, the District’s cash contributions were \$911,875 in payments to the California Employers’ Retiree Benefit Trust (CERBT) Fund and the estimated implied subsidy was \$36,000 resulting in total payments of \$947,865.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

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

Net OPEB Obligation

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

Actuarial Assumptions

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

Actuarial Valuation Date	June 30, 2018
Contribution Policy	District contributes full ADC
Actuarial Assumptions:	
Discount Rate	6.75% at 6/30/19, net of investment expenses
Expected Long-Term Rate on Return on Investments	6.75% at 6/30/18, net of investment expenses
	Expected District contributions projected to keep sufficient plan assets to pay all benefits from trust
General Inflation	2.75% per annum
Mortality, Retirement, Disability, Termination	CalPERS 1997-2015 experience study
Mortality Improvement	Mortality projected fully generational with Scale MP-2018
Salary Increases	3% aggregate; merit CalPERS 1997-2015 experience study
Medical Trend	Non-Medicare rate of 7.5% and Medicare rate of 6.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076.
Dental and Vision Trend	3.00%
Healthcare Participation for Future Retirees	DOH < 7/1/2006: 95% DOH ≥ 7/1/2006: 50% with 5 years of service, increasing to 95% with 20 years of service
Medicare Eligibility	DOH < 3/31/1986: 2/3 eligible DOH > 3/31/1986: 100% eligible
PPACA Excise Tax	2% of cash benefit for PPACA High Cost Plan Excise Tax

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

Asset Class	Target Allocation	Rate of Return
Global Equity	59.00%	4.82%
Fixed Income	25.00%	1.47%
TIPS	5.00%	1.29%
Commodities	3.00%	0.84%
REITS	8.00%	3.76%
Total	100.00%	

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

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

Net OPEB Obligation (Continued)

Discount Rate

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

Change in Net OPEB Liability

	2020		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2018 (June 30, 2017 Measurement Date)	\$ 10,814,654	\$ 841,995	\$ 9,972,659
Changes recognized for the measurement period:			
Service cost	335,647	-	335,647
Interest on the total OPEB liability	739,614	-	739,614
Changes of benefit terms	175,249	-	175,249
Contributions - employer	-	953,106	(953,106)
Net investment income	-	93,161	(93,161)
Benefits payments	(386,106)	(386,106)	-
	-	(232)	232
Net Changes during July 1, 2018 to June 30, 2019	864,404	659,929	204,475
Balance at June 30, 2019 (June 30, 2018 Measurement Date)	\$ 11,679,058	\$ 1,501,924	\$ 10,177,134
	2019		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2018 (June 30, 2017 Measurement Date)	\$ 8,110,225	\$ -	\$ 8,110,225
Changes recognized for the measurement period:			
Service cost	236,285	-	236,285
Interest on the total OPEB liability	552,581	-	552,581
Actual vs. expected experience	2,279,483	-	2,279,483
Changes of assumption	(43,695)	-	(43,695)
Contributions - employer	-	1,150,225	(1,150,225)
Net investment income	-	12,291	(12,291)
Benefits payments	(320,225)	(320,225)	-
	-	(296)	296
Net Changes during July 1, 2018 to June 30, 2019	2,704,429	841,995	1,862,434
Balance at June 30, 2019 (June 30, 2018 Measurement Date)	\$ 10,814,654	\$ 841,995	\$ 9,972,659

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

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

Change in Net OPEB Liability (Continued)

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

The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019 and 2018:

Measurement Date	Plan's Net OPEB Liability (Asset)		
	Discount Rate - 1% (5.75%)	Current Discount Rate (6.75%)	Discount Rate + 1% (7.75%)
June 30, 2019	\$ 12,004,218	\$ 10,177,134	\$ 8,694,292
June 30, 2018	11,684,576	9,972,659	8,586,144

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

The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019 and 2018:

Measurement Date	Plan's Net OPEB Liability (Asset)		
	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
June 30, 2019	\$ 8,435,118	\$ 10,177,134	\$ 12,391,652
June 30, 2018	8,436,099	9,972,659	11,921,917

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

For the fiscal years ended June 30, 2020 and 2019, the District recognized OPEB expense of \$581,400 and \$157,005, respectively. As of fiscal years ended June 30, 2020 and 2019, the District reported deferred outflows of resources related to OPEB from the following sources:

	2020		2019	
	Deferred outflows of Resources	Deferred inflows of Resources	Deferred outflows of Resources	Deferred inflows of Resources
Changes of assumptions	\$ -	\$ 4,786,685	\$ -	\$ 5,610,260
Net difference between projected and actual earnings on plan investments	279	-	21,982	-
Difference between expected and actual experience	1,828,101	-	2,053,792	-
Employer contributions made subsequent to the measurement date	1,244,934	-	953,106	-
Total	\$ 3,073,314	\$ 4,786,685	\$ 3,028,880	\$ 5,610,260

Deferred outflows of resources related to OPEB resulting from District's contributions subsequent to the measurement date in the amounts of \$1,244,934 and \$953,106 will be recognized as a reduction of the net OPEB liability in the years ended June 30, 2021 and 2020, respectively.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

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

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

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

Year Ended June 30	Deferred Outflows/(Inflows) of Resources 2020	Year Ended June 30	Deferred Outflows/(Inflows) of Resources 2019
2021	\$ (596,441)	2020	\$ (592,389)
2022	(596,441)	2021	(592,389)
2023	(596,439)	2022	(592,389)
2024	(601,936)	2023	(592,389)
2025	(597,884)	2024	(592,389)
Thereafter	30,836	Thereafter	(572,541)
	<u>\$ (2,958,305)</u>		<u>\$ (3,534,486)</u>

Note 8 – Net Investment in Capital Assets

Net investment in capital assets as of June 30, 2020 and 2019 were as follows:

Description	2020	2019
Capital assets, net	\$ 126,634,829	\$ 125,693,015
Water participation rights	6,752,105	7,073,634
Loss on debt refunding	178,616	191,846
Capital related debt:		
Bonds payable - current	(415,000)	(410,000)
Bonds payable - noncurrent	(20,215,000)	(20,630,000)
Bond premium	(1,075,528)	(1,116,146)
Contracts payable - current	(652,629)	(652,629)
Contracts payable - noncurrent	(8,747,428)	(9,413,115)
Net investment in capital assets	<u>\$ 102,459,965</u>	<u>\$ 100,736,605</u>

Note 9 – Commitments and Contingencies

Construction Contracts

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

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District has estimated an aggregate contingent liability related to various claims and litigations in the amount of \$438,970 as of June 30, 2020 and 2019. The contingent liability is periodically adjusted as additional information becomes available affecting management’s estimate. Actual claims and settlements paid will likely differ from this amount.

West Valley Water District
Notes to the Basic Financial Statements (Continued)
For the Years Ended June 30, 2020 and 2019

Note 9 – Commitments and Contingencies (Continued)

COVID-19

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. However, the related financial impact on the District and the duration cannot be estimated at this time.

Note 10 – Risk Management

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

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

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

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

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the last three years. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2020, 2019 and 2018, other than an estimated contingent liability for various litigation, as described in Note 9.

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**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

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West Valley Water District
Required Supplementary Information (Unaudited)
Schedule of the District's Proportionate Share of the Net Pension Liability and Related Ratios
As of June 30, 2020

Last Ten Fiscal Years¹

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

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

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

West Valley Water District
Required Supplementary Information (Unaudited)
Schedule of Contributions
For the Year Ended June 30, 2020

Last Ten Fiscal Years¹

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

Fiscal year	2019-20	2018-19	2017-18	2016-17	2015-16
Actuarially determined contribution ²	\$ 984,477	\$ 812,147	\$ 715,005	\$ 628,828	\$ 658,011
Contribution in relation to the determined contribution ²	<u>(984,477)</u>	<u>(812,147)</u>	<u>(715,005)</u>	<u>(628,828)</u>	<u>(1,272,291)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (614,280)</u>
District's covered payroll	<u>\$ 7,209,187</u>	<u>\$ 6,806,415</u>	<u>\$ 5,589,317</u>	<u>\$ 5,443,095</u>	<u>\$ 4,320,078</u>
Contribution as a percentage of covered payroll	<u>13.66%</u>	<u>11.93%</u>	<u>12.79%</u>	<u>11.55%</u>	<u>29.45%</u>

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

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

Notes to Schedule:

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

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

West Valley Water District
Required Supplementary Information (Unaudited)
Schedule of Contributions (Continued)
For the Year Ended June 30, 2020

Last Ten Fiscal Years¹

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

Fiscal year	2014-15	2013-14
Actuarially determined contribution	\$ 608,372	\$ 563,394
Contribution in relation to the actuarially determined contribution	<u>(608,372)</u>	<u>(563,394)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 3,985,522</u>	<u>\$ 3,776,382</u>
Contribution as a percentage of covered payroll	<u>15.26%</u>	<u>14.92%</u>

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

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

Notes to Schedule:

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

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

West Valley Water District
Required Supplementary Information (Unaudited)
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2020

Last Ten Fiscal Years ¹

Other Postemployment Benefits ("OPEB") Plan

Measurement period	2018-19	2017-18	2016-17
Total OPEB liability			
Service cost	\$ 335,647	\$ 236,285	\$ 683,520
Interest	739,614	552,581	428,490
Changes of benefit terms	175,249	-	-
Actual vs. expected experience	-	2,279,483	-
Changes of assumptions	-	(43,695)	(7,209,389)
Benefit payments	(386,106)	(320,225)	(287,245)
Net change in total OPEB liability	864,404	2,704,429	(6,384,624)
Total OPEB liability - beginning	10,814,654	8,110,225	14,494,849
Total OPEB liability - ending (a)	\$ 11,679,058	\$ 10,814,654	\$ 8,110,225
OPEB fiduciary net position			
Contributions -			
Contributions - employer	953,106	1,150,225	-
Net investment income	93,161	12,291	-
Benefit payments	(386,106)	(320,225)	-
Administrative expense	(232)	(296)	-
Net change in plan fiduciary net position	659,929	841,995	-
Plan fiduciary net position, beginning	841,995	-	-
Plan fiduciary net position, ending (b)	1,501,924	841,995	-
Plan net OPEB liability - ending (a) - (b)	\$ 10,177,134	\$ 9,972,659	\$ 8,110,225
Plan's fiduciary net position as a percentage of the total OPEB liability	12.86%	7.79%	0.00%
Covered payroll	\$ 7,177,705	\$ 6,831,331	\$ 6,080,776
Plan net OPEB liability as a percentage of covered payroll	162.71%	158.31%	133.37%

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

Notes to Schedule:

Changes in assumptions: None

West Valley Water District
Required Supplementary Information (Unaudited)
Schedule of Contributions
For the Year Ended June 30, 2020

Last Ten Fiscal Years ¹

Other Postemployment Benefits ("OPEB") Plan

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

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

Notes to Schedule:

Valuation date June 30, 2018

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll
Amortization Period	17-year fixed period for 2019/20
Asset valuation method	N/A
Discount rate	6.75%
General inflation	2.75%
Medical trend	Non-Medicare - 7.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076 and later years. Medicare - 6.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076 and later years.
Mortality improvement	Mortality projected fully generational with Scale MP-2018.

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Statistical Information



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West Valley Water District

Statistical Section Contents

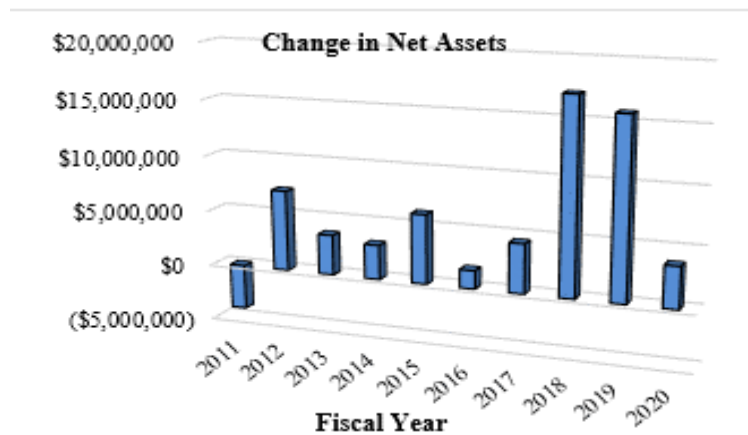
This section of the comprehensive annual financial report presents detailed information as a context for understanding what the information in the accompanying financial statements, notes disclosures, and required supplementary information says about the District's overall financial health.

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

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

Schedule 1

	Fiscal Year				
	2011	2012	As Restated 2013	As Restated 2014	2015
Changes in net position:					
Operating revenues (see Schedule 2)	\$ 14,396,755	\$ 15,601,438	\$ 19,264,708	\$ 22,907,911	\$ 25,012,159
Operating expenses (see Schedule 3)	(15,152,541)	(14,146,510)	(15,781,608)	(16,995,392)	(17,034,621)
Depreciation and amortization	(7,183,269)	(6,751,348)	(6,734,329)	(7,554,520)	(7,589,826)
Operating income(loss)	(7,939,055)	(5,296,420)	(3,251,229)	(1,642,001)	387,712
Non-operating revenues(expenses):					
Property taxes	1,268,513	1,422,629	1,760,434	1,459,571	1,658,936
Interest and investment earnings	87,581	60,255	48,171	64,380	65,371
Rental income - cellular antennas	42,393	27,714	35,663	26,746	32,207
Intergovernmental revenue	-	-	-	-	-
Gain/(loss) on sale/disposition of capital assets	3,137	16,171	-	45,650	24,644
Grants and Reimbursements	-	-	2,000,000	-	-
Board approved rate rebate	-	-	-	-	-
Interest expense - long term debt	(1,339,178)	(1,295,266)	(1,246,914)	(1,196,877)	(1,148,837)
Bond issuance costs	-	-	-	-	-
Amortization of deferred charges	(48,474)	(48,474)	(601,613)	(19,740)	(19,740)
Other non-operating revenue/(expense), net	56,826	(146,563)	55,737	34,575	202,348
Total non-operating revenues(expenses), net	70,798	36,466	2,051,478	414,305	814,929
Net income (loss) before capital contributions	(7,868,257)	(5,259,954)	(1,199,751)	(1,227,696)	1,202,641
Capital contributions	3,893,837	12,431,630	4,760,891	4,283,248	4,940,175
Changes in net position	\$ (3,974,420)	\$ 7,171,676	\$ 3,561,140	\$ 3,055,552	\$ 6,142,816
Prior period adjustment					
Net position by component:					
Net investment in capital assets	\$ 76,040,629	\$ 85,587,880	\$ 87,705,995	\$ 86,581,350	\$ 87,693,459
Restricted for capital projects	6,061,134	5,058,581	5,061,866	3,190,652	5,360,944
Restricted for debt service	56,104	55,093	2,196,172	2,194,435	5,873,252
Unrestricted	10,824,854	9,666,276	8,964,937	15,018,085	9,219,049
Total net assets	\$ 92,982,721	\$ 100,367,830	\$ 103,928,970	\$ 106,984,522	\$ 108,146,704

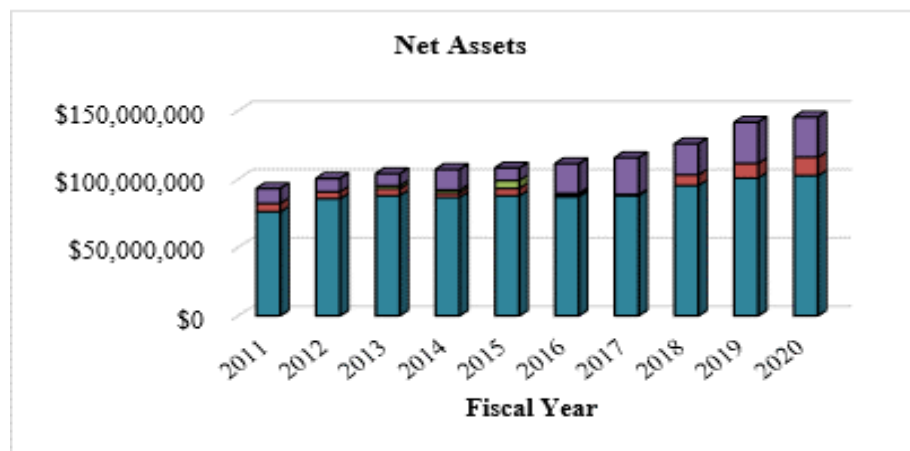


Source: West Valley Water District Accounting Department

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

Schedule 1

	Fiscal Year				
	2016	2017	2018	2019	2020
Changes in net position:					
Operating revenues (see Schedule 2)	\$ 23,230,364	\$ 26,677,886	\$ 28,543,972	\$ 28,356,765	\$ 28,674,647
Operating expenses (see Schedule 3)	(16,736,478)	(20,446,067)	(21,706,285)	(23,287,875)	(26,934,303)
Depreciation and amortization	(7,667,691)	(7,889,469)	(6,268,421)	(6,344,364)	(6,471,761)
Operating income(loss)	(1,173,805)	(1,657,650)	569,266	(1,275,474)	(4,731,417)
Non-operating revenues(expenses):					
Property taxes	1,758,220	1,821,922	2,023,173	2,305,151	2,376,463
Interest and investment earnings	127,090	227,465	367,911	1,795,521	1,910,670
Rental income - cellular antennas	29,966	37,241	32,941	33,860	34,754
Intergovernmental revenue	-	-	-	-	-
Gain/(loss) on sale/disposition of capital assets	24,400	60,980	15,400	-	-
Grants and Reimbursements	43,241	2,518,254	554,897	703,949	100,330
Board approved rate rebate	(2,547,492)	-	(2,263,619)	-	-
Interest expense - long term debt	(1,055,660)	(940,835)	(879,953)	(897,275)	(942,842)
Bond issuance costs	-	(268,915)	-	-	-
Amortization of deferred charges	-	-	-	-	-
Other non-operating revenue/(expense), net	24,524	(931,062)	73,498	3,015,464	11,103
Total non-operating revenues(expenses), net	(1,595,711)	2,525,050	(75,752)	6,956,670	3,490,478
Net income (loss) before capital contributions	(2,769,516)	867,400	493,514	5,681,196	(1,240,939)
Capital contributions	4,383,464	3,506,937	16,643,552	10,120,527	4,917,877
Changes in net position	\$ 1,613,948	\$ 4,374,337	\$ 17,137,066	\$ 15,801,723	\$ 3,676,938
Prior period adjustment	\$ 1,421,880				
Net position by component:					
Net investment in capital assets	\$ 87,041,544	\$ 87,731,340	\$ 95,204,664	\$ 100,736,605	\$ 102,459,965
Restricted for capital projects	1,366,458	929,737	7,875,322	10,699,965	13,462,143
Restricted for debt service	1,020,896	-	-	-	-
Unrestricted	21,753,634	26,895,792	22,622,990	30,068,129	29,259,529
Total net assets	\$ 111,182,532	\$ 115,556,869	\$ 125,702,976	\$ 141,504,699	\$ 145,181,637

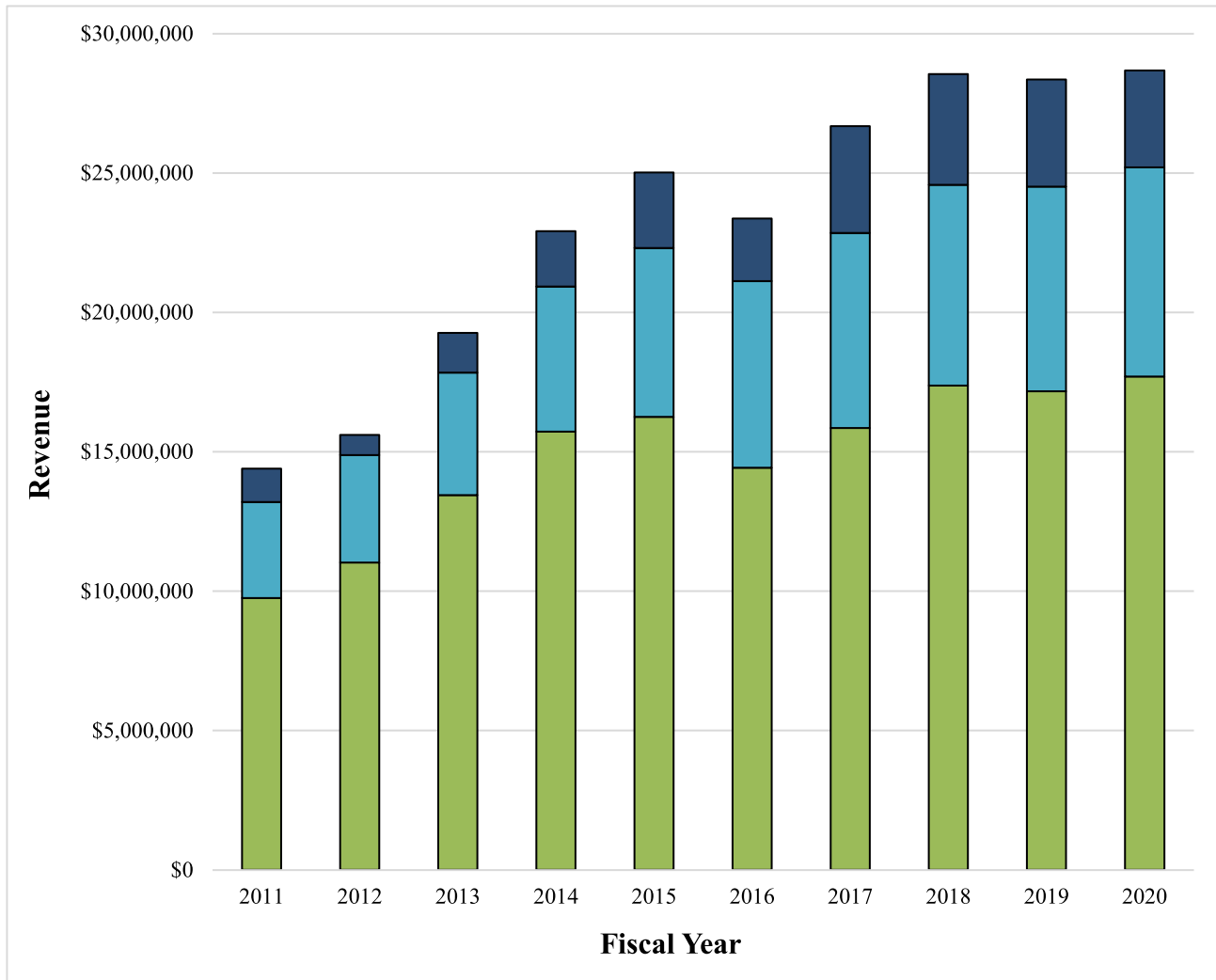


Source: West Valley Water District Accounting Department

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

Schedule 2

Fiscal Year	Water Consumption Sales	Water Service Charges	Other Operating Income	Total Operating Revenue
2011	9,750,303	3,448,236	1,198,216	14,396,755
2012	11,019,032	3,855,757	726,649	15,601,438
2013	13,442,407	4,398,803	1,423,498	19,264,708
2014	15,715,734	5,214,461	1,977,716	22,907,911
2015	16,246,445	6,061,174	2,704,540	25,012,159
2016	14,420,079	6,702,841	2,240,801	23,363,721
2017	15,854,879	6,989,061	3,833,946	26,677,886
2018	17,370,508	7,201,939	3,971,525	28,543,972
2019	17,163,673	7,350,127	3,842,965	28,356,765
2020	17,698,440	7,506,847	3,469,360	28,674,647

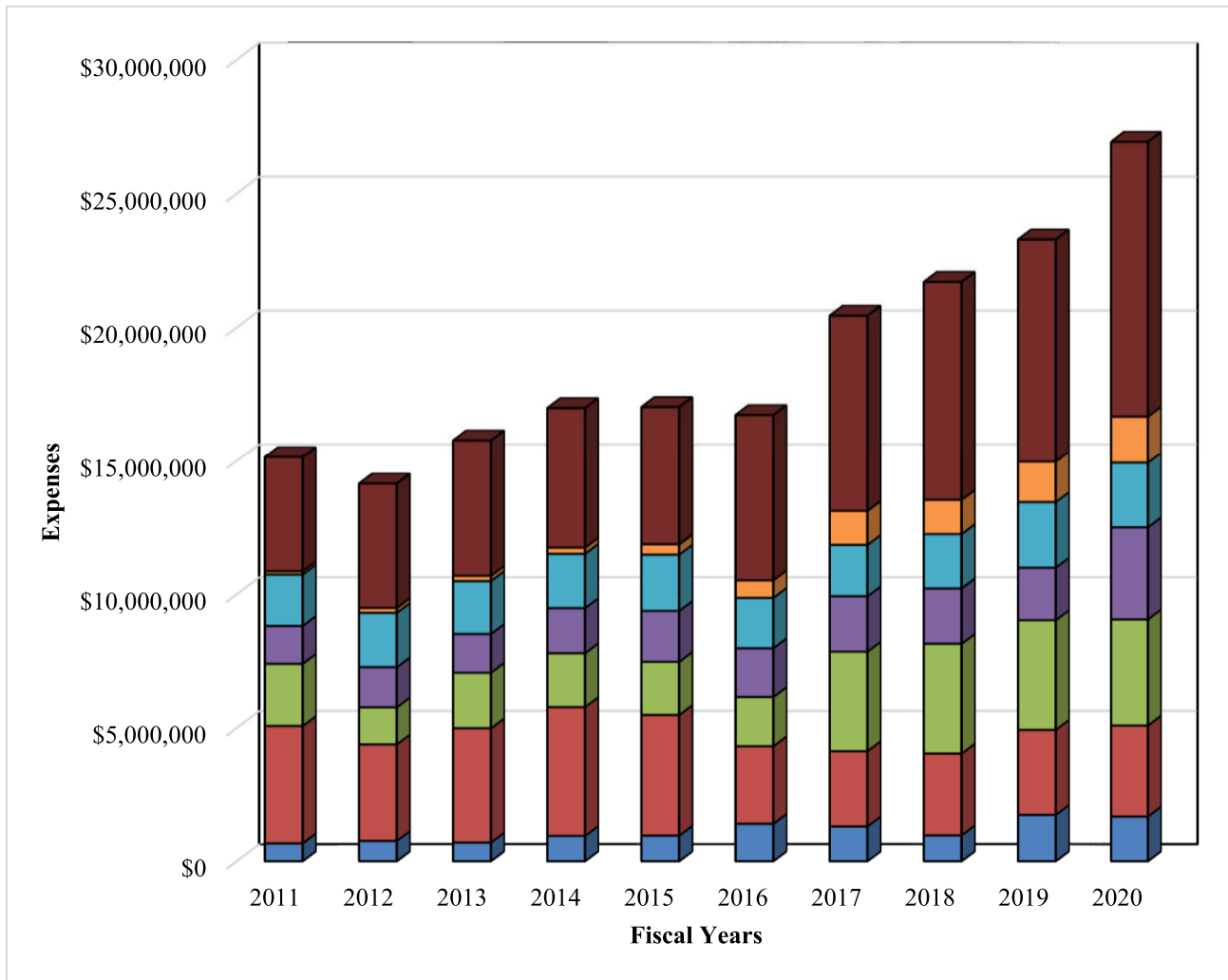


Source: West Valley Water District Accounting Department

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

Schedule 3

Fiscal Year	Source of Supply	Pumping	Water Treatment	Transmission and Distribution	Customer Accounts	Public Affairs	General and Administrative	Total Operating Expenses
2011	671,055	4,401,510	2,325,866	1,417,810	1,923,981	122,064	4,290,255	15,152,541
2012	759,898	3,624,258	1,388,672	1,500,136	2,032,390	183,840	4,657,316	14,146,510
2013	698,507	4,288,300	2,076,620	1,451,836	1,977,941	199,973	5,088,431	15,781,608
2014	951,189	4,831,597	2,011,328	1,687,965	2,035,498	229,295	5,248,520	16,995,392
2015	960,369	4,524,032	1,988,806	1,907,194	2,104,526	383,739	5,165,955	17,034,621
2016	1,404,819	2,910,119	1,842,223	1,825,012	1,885,567	656,120	6,212,618	16,736,478
2017	1,307,160	2,823,389	3,723,148	2,071,867	1,923,943	1,273,562	7,322,998	20,446,067
2018	972,624	3,066,501	4,110,055	2,074,410	2,031,657	1,280,123	8,170,915	21,706,285
2019	1,740,717	3,189,444	4,101,693	1,966,357	2,456,429	1,520,168	8,313,067	23,287,875
2020	1,676,085	3,416,731	3,966,298	3,448,753	2,425,709	1,740,136	10,260,591	26,934,303

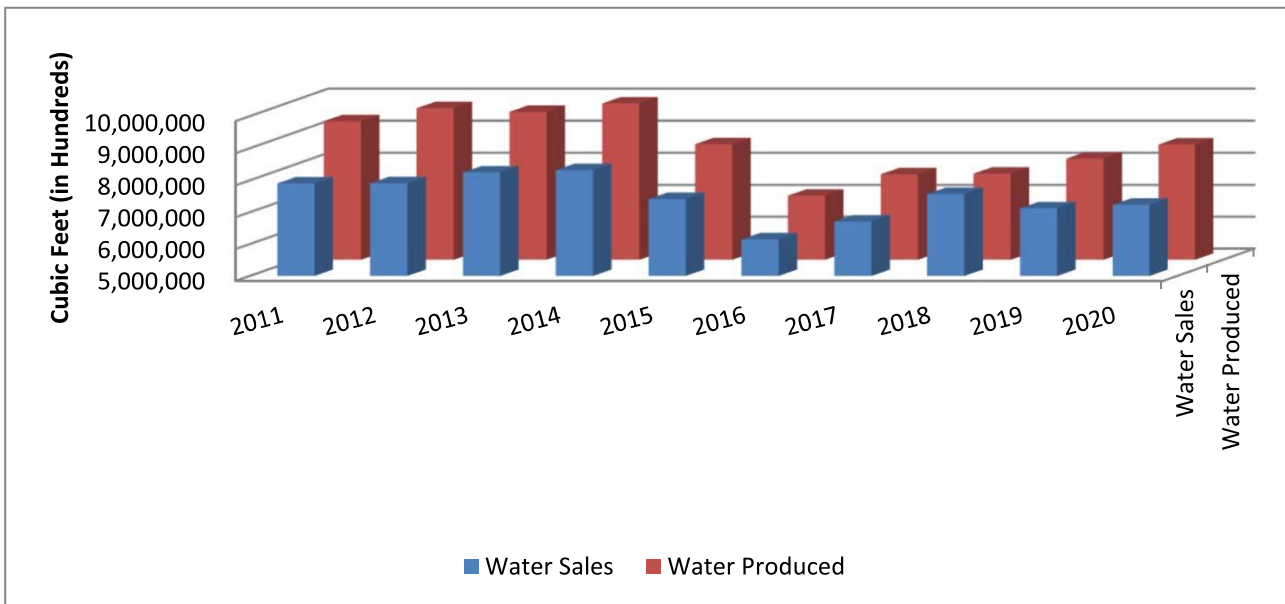


Source: West Valley Water District Accounting Department

West Valley Water District Revenue Base Last Ten Fiscal Years

Schedule 4

Fiscal Year	Water Sales (HCF)	Water Produced (HCF)
2011	7,909,036	9,337,086
2012	7,912,309	9,742,948
2013	8,250,812	9,629,632
2014	8,323,184	9,891,169
2015	7,419,170	8,621,349
2016	6,151,431	7,016,601
2017	6,710,551	7,685,902
2018	7,576,183	7,705,595
2019	7,127,708	8,173,416
2020	7,238,771	8,610,871



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

Note: West Valley Water District Accounting Department

West Valley Water District Revenue Rates Last Ten Fiscal Years

Schedule 5

Water Consumption per Hundred Cubic Feet (HCF)

Service Type	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Fire	67.00	74.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Tier 1			80.00	92.50	106.50	106.50	106.50	106.50	106.50	106.50
Tier 2			87.50	100.00	115.00	115.00	115.00	115.00	115.00	115.00
Tier 3			95.00	110.00	126.50	126.50	126.50	126.50	126.50	126.50
Golf Course	0.85	0.94	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Hydrant	2.18	2.40	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76
Irrigation:										
Demand	0.68	0.75	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Gravity Flow	0.68	0.75	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Pressure	0.97	1.07	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Water	1.34	1.48	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Tier 1			1.60	1.85	2.13	2.13	2.13	2.13	2.13	2.13
Tier 2			1.75	2.00	2.30	2.30	2.30	2.30	2.30	2.30
Tier 3			1.90	2.20	2.53	2.53	2.53	2.53	2.53	2.53

Connection Fees Per Month

Meter Size	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Fire										
5/8" & 3/4"	8.33	9.17	10.54	10.54	10.54	10.54	10.54	10.54	10.54	10.54
1"	8.33	9.17	10.54	10.54	10.54	10.54	10.54	10.54	10.54	10.54
1 1/2"	12.50	13.76	15.81	15.81	15.81	15.81	15.81	15.81	15.81	15.81
2"	16.66	18.34	21.08	21.08	21.08	21.08	21.08	21.08	21.08	21.08
3"	24.99	27.51	31.62	31.62	31.62	31.62	31.62	31.62	31.62	31.62
4"	33.32	36.68	42.16	42.16	42.16	42.16	42.16	42.16	42.16	42.16
6"	49.98	55.02	63.24	63.24	63.24	63.24	63.24	63.24	63.24	63.24
8"	66.64	73.36	84.32	84.32	84.32	84.32	84.32	84.32	84.32	84.32
Golf Course										
All Sizes	52.43	57.68	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Hydrant										
All Sizes	57.84	63.63	73.17	73.17	73.17	73.17	73.17	73.17	73.17	73.17
Irrigation										
All Sizes:										
Demand	52.43	57.68	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Gravity Flow	52.43	57.68	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Pressure	52.43	57.68	By contract	By contract	By contract	By contract	By contract	By contract	By contract	By contract
Water										
5/8" & 3/4"	13.27	14.60	16.79	19.31	22.21	22.21	22.21	22.21	22.21	22.21
1"	19.77	21.75	25.01	28.76	33.07	33.07	33.07	33.07	33.07	33.07
1 1/2"	29.15	32.07	36.88	42.41	48.77	48.77	48.77	48.77	48.77	48.77
2"	40.15	44.17	50.80	58.42	67.18	67.18	67.18	67.18	67.18	67.18
3"	58.29	64.12	73.74	84.80	97.52	97.52	97.52	97.52	97.52	97.52
4"	76.84	84.53	97.21	111.79	128.56	128.56	128.56	128.56	128.56	128.56
6"	116.57	128.23	147.46	169.58	195.02	195.02	195.02	195.02	195.02	195.02
8"	156.29	171.92	197.71	227.37	261.48	261.48	261.48	261.48	261.48	261.48

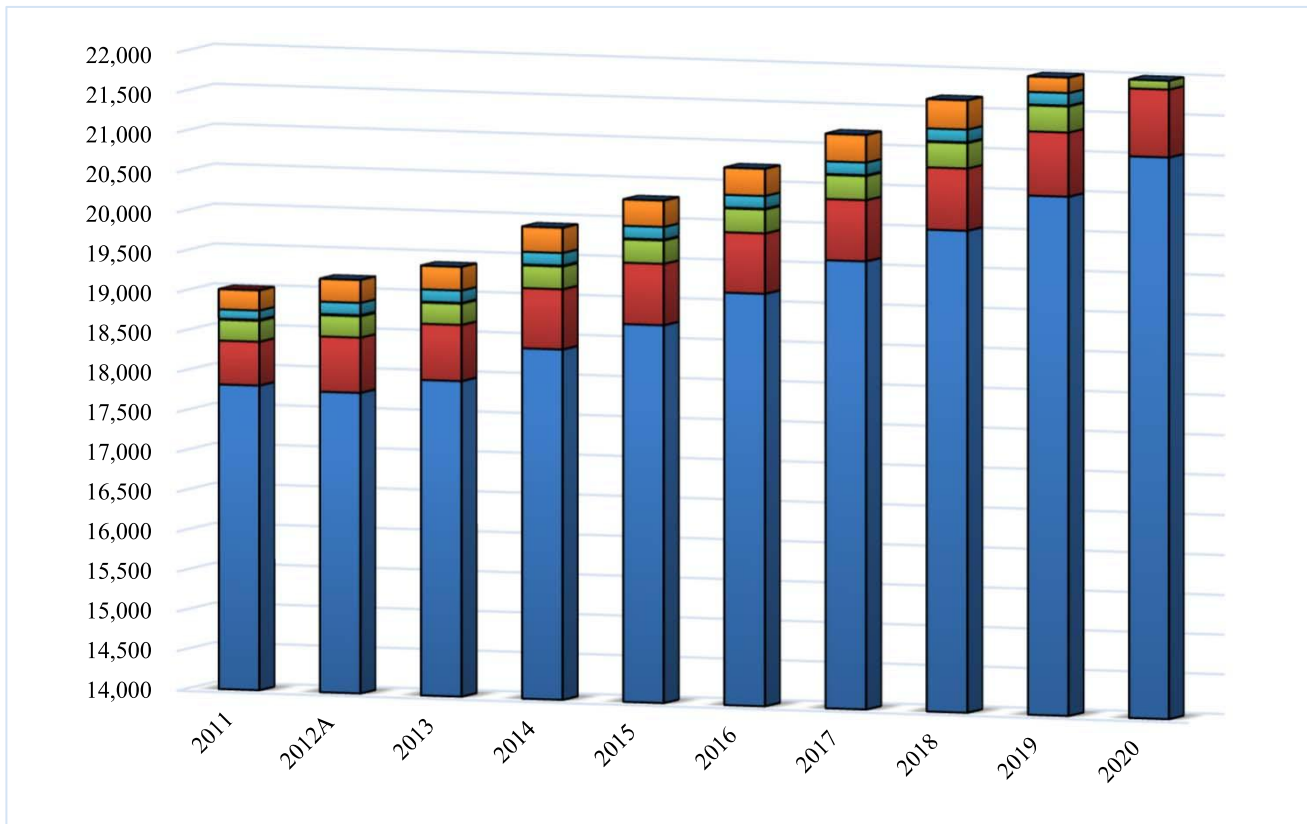
Note 1: Out of District rates for Water Service are one and a half times the In District rates.
 Note 2: The rates for Golf Course and Irrigation Services are by written agreement between the user and the District.

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

West Valley Water District Customers By Type Last Ten Fiscal Years

Schedule 6

Fiscal Year	Customer Type								Total
	Residential	Commercial	Fire Service	Irrigation	Multi-Family	Parkway	Golf Course	Wholesale Water	
2011	17,824	549	262	12	117	253	1	0	19,018
2012 ^A	17,773	692	267	13	155	287	0	0	19,187
2013	17,961	703	266	10	155	296	0	0	19,391
2014	18,397	754	284	11	159	316	0	0	19,921
2015	18,740	769	292	11	159	330	0	0	20,301
2016	19,174	756	299	10	159	341	0	1	20,740
2017	19,620	766	302	10	159	346	0	1	21,204
2018	20,043	779	318	10	159	366	0	1	21,676
2019	20,509	803	327	8	159	386	0	1	22,193
2020	21,040	849	364	9	468	420	0	1	23,151



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

**West Valley Water District
Principal Customers
Last Ten Fiscal Years**

Schedule 7

Customer	2020		2011	
	Water Consumed	Percentage of Total	Water Consumed	Percentage of Total
Rialto Unified School District	205,323	2.84%	258,949	3.27%
City of Rialto	144,256	1.99%	148,492	1.88%
Colton Joint Unified School District	119,427	1.65%	153,232	1.94%
Robertson's Ready Mix	115,173	1.59%	170,894	2.16%
Marygold Mutual Water Company	113,795	1.57%	-	0.00%
City of Fontana	100,159	1.38%	100,606	1.27%
Aramark Uniform Services	96,695	1.34%	41,474	0.52%
Target	90,955	1.26%	85,127	1.08%
Lennar Homes	84,329	1.16%	9,448	0.12%
Rosena Ranch Community Association	77,112	1.07%	-	0.00%
Total	1,147,224	15.85%	968,222	12.24%
Total Water Consumed (HCF)	7,238,771	100.00%	7,909,036	100.00%

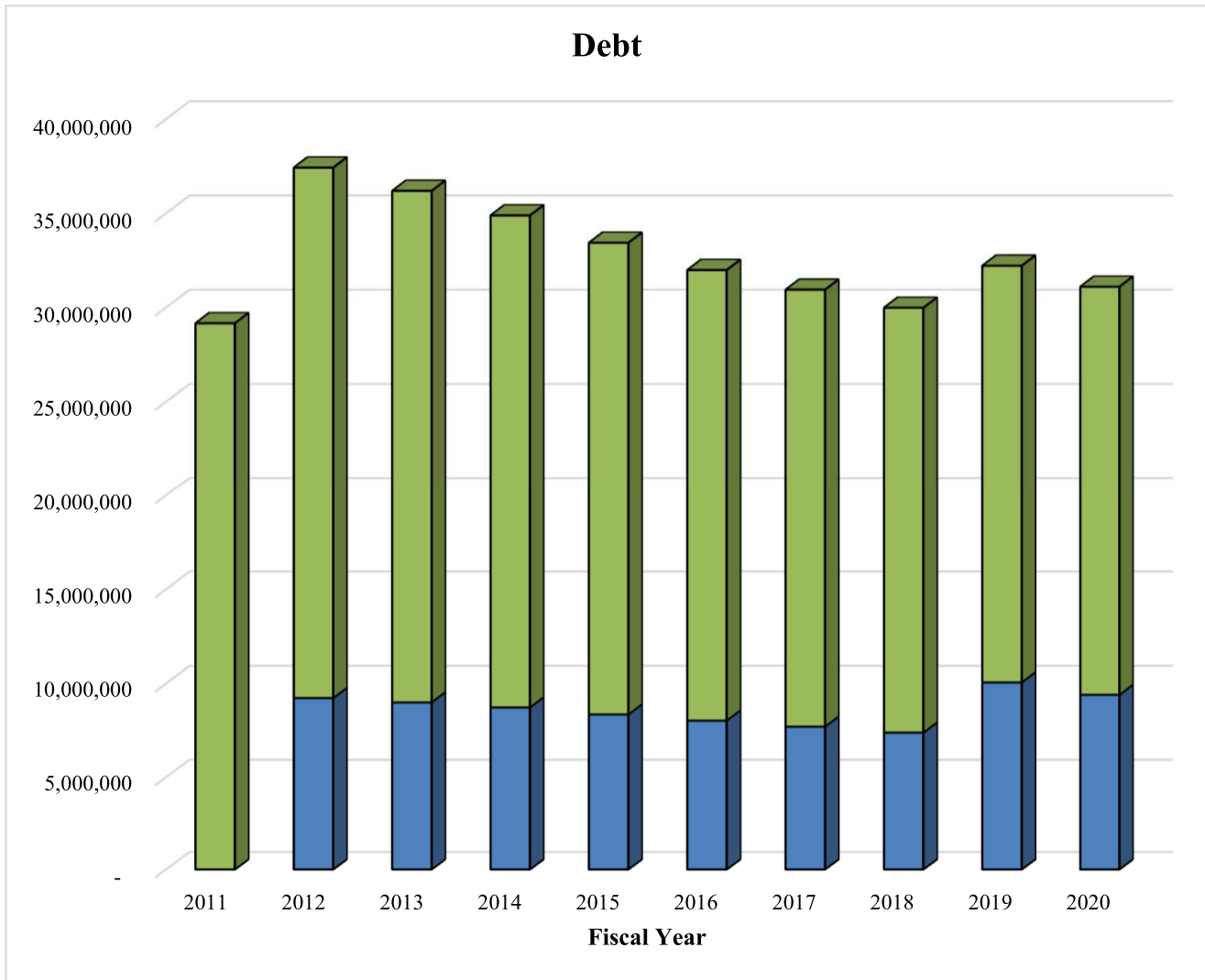
Note 1: Water Sales figures were taken from queries of the consumption data in Tyler Incode 10.

Source: West Valley Water District Accounting Department

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

Schedule 8

Fiscal Year	Contracts Payable	Bonds Payable	Notes Payable	Total		
				Debt	Per Capita	As a Share of Personal Income
2011	-	29,170,000	-	29,170,000	290.94	0.93%
2012	9,234,336	28,195,000	-	37,429,336	370.47	1.16%
2013	9,002,807	27,190,000	-	36,192,807	358.71	1.12%
2014	8,734,867	26,155,000	-	34,889,867	345.39	1.05%
2015	8,359,750	25,080,000	-	33,439,750	325.48	0.99%
2016	8,038,221	23,955,000	-	31,993,221	310.22	0.88%
2017	7,716,692	23,232,381	-	30,949,073	299.56	0.81%
2018	7,395,163	22,596,763	-	29,991,926	289.60	0.75%
2019	10,065,744	22,156,146	-	32,221,889	311.50	0.77%
2020	9,400,057	21,705,528	-	31,105,585	300.46	0.71%



Source: West Valley Water District Accounting Department

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

Fiscal Year	Net Revenues	Operating Expenses ⁽¹⁾	Net Available Revenues	Debt Service			Schedule 9
				Principal ⁽²⁾	Interest	Total	Coverage
							Ratio
2011	15,855,205	(15,843,330)	11,875	1,296,529	1,241,103	2,537,632	0.00
2012	17,128,207	(14,836,728)	2,291,479	1,326,529	1,349,370	2,675,899	0.86
2013	21,164,713	(17,630,135)	3,534,578	1,356,529	1,297,214	2,653,743	1.33
2014	24,538,833	(18,212,009)	6,326,824	1,450,117	1,113,028	2,563,145	2.47
2015	26,995,665	(18,203,198)	8,792,467	1,446,529	1,148,837	2,595,366	3.39
2016	25,371,162	(20,346,357)	5,024,805	1,446,529	1,055,660	2,502,189	2.01
2017	31,359,870	(21,288,947)	10,070,923	1,486,529	940,835	2,427,364	4.15
2018	31,558,717	(24,550,480)	7,008,237	916,529	917,400	1,833,929	3.82
2019	36,210,708	(24,069,383)	12,141,325	1,052,629	940,215	1,992,844	6.09
2020	33,107,967	(26,393,902)	6,714,065	1,062,629	972,381	2,035,010	3.30

Notes:

(1) Operating expenses exclude depreciation expense, change in contingent liability and other post employment benefit expense

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

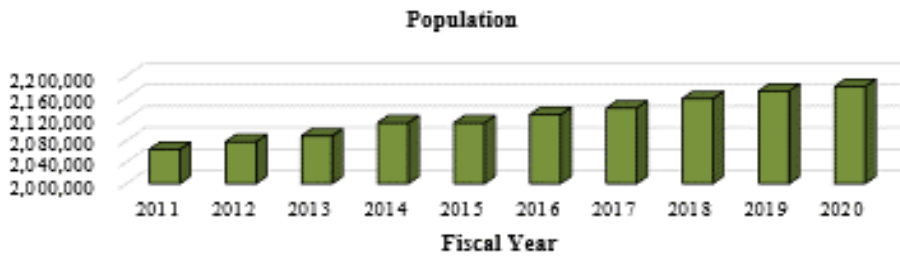
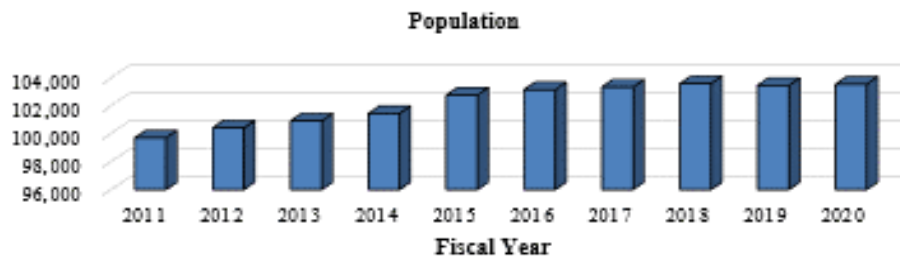
Source: West Valley Water District Accounting Department

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

Schedule 10

Year	County of San Bernardino ⁽²⁾					
	Unemployment Rate	City of Rialto Population ⁽¹⁾	Unemployment Rate	Population	Personal Income (thousands of dollars)	Personal Income per Capita
2011	16.4%	99,686	12.9%	2,063,143	64,454,103	31,241
2012	14.3%	100,397	11.1%	2,077,453	66,577,329	32,048
2013	13.3%	100,896	10.4%	2,088,371	68,387,465	32,747
2014	11.6%	101,429	9.0%	2,112,619	69,487,877	32,892
2015	9.5%	102,741	8.1%	2,112,619	69,487,877	32,892
2016	7.0%	103,132	5.8%	2,128,133	75,402,896	35,431
2017	4.7%	103,314	5.4%	2,140,096	78,830,801	36,835
2018	4.2%	103,562	3.9%	2,157,404	80,171,722	38,816
2019	3.9%	103,440	4.1%	2,171,603	83,741,561	40,316
2020	10.6%	103,526	9.0%	2,180,085	87,550,004	42,043



Sources:

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

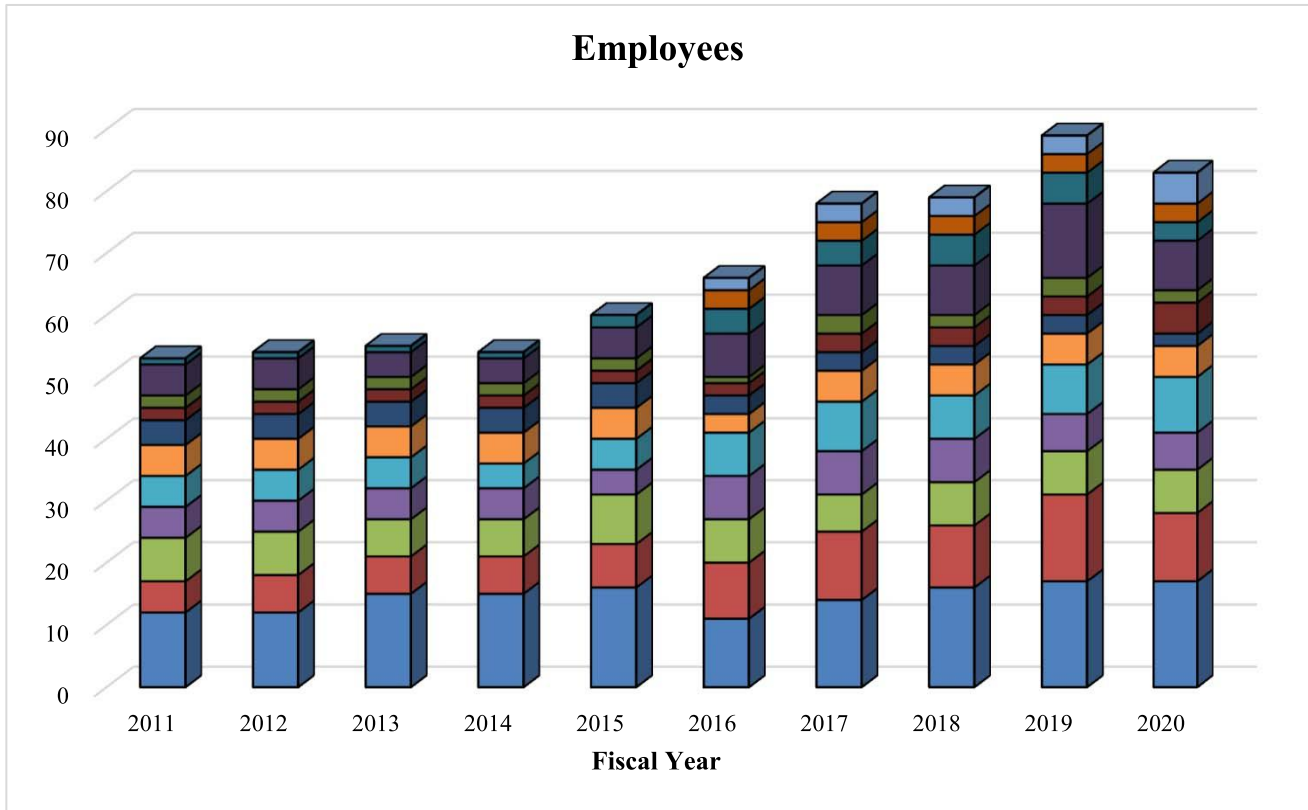
(1) Separate data is not available for the District, therefore the District has used the data for the City of Rialto.
 (2) Only County data is updated annually. Therefore, the District has chose to use its data since the County data is not updated annually.

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

Schedule 11

Full-time Equivalent District Employees by Department

Fiscal Year	Water Treatment /Production	Maintenance /Asset Mgmt	Meters	Administration	Customer Service	Accounting	Billing	IT	Human Resources	Engineering	Public Affairs	Water Quality	Purchasing	Total
2011	12	5	7	5	5	5	4	2	2	5	1	0	0	53
2012	12	6	7	5	5	5	4	2	2	5	1	0	0	54
2013	15	6	6	5	5	5	4	2	2	4	1	0	0	55
2014	15	6	6	5	4	5	4	2	2	4	1	0	0	54
2015	16	7	8	4	5	5	4	2	2	5	2	0	0	60
2016	11	9	7	7	7	3	3	2	1	7	4	3	2	66
2017	14	11	6	7	8	5	3	3	3	8	4	3	3	78
2018	16	10	7	7	7	5	3	3	2	8	5	3	3	79
2019	17	14	7	6	8	5	3	3	3	12	5	3	3	89
2020	17	11	7	6	9	5	2	5	2	8	3	3	5	83



Source: West Valley Water District Human Resources Department

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

Schedule 12

Other Operating and Capacity Indicators							
Fiscal Year	District Area (Square Miles)	Miles of Pipeline	Storage Tanks	Storage Capacity (MG)	Groundwater Wells	Well Capacity (MGD)	Fire Hydrants
2011	31	366	26	73.6	17	38.0	2,040
2012	31	366	26	73.6	17	35.0	2,040
2013	31	368	26	73.6	17	35.0	2,040
2014	31	370	26	73.6	17	35.0	2,040
2015	31	370	26	73.6	17	35.0	2,040
2016	32	370	26	73.6	17	35.0	2,944
2017	32	375	26	73.6	17	35.0	3,085
2018	32	376	26	73.6	17	35.0	3,104
2019	32	382	26	73.6	17	35.0	3,204
2020	32	395	26	74	17	37	3,497

MG - Millions of Gallons

MGD - Millions of Gallons per Day

Sources: West Valley Water District Operations/GIS

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

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

Schedule 13

City of Rialto - 2020 ⁽¹⁾

Employer	Employees	Rank	Percentage of Total
			Employment
Rialto Unified School District	2500 to 2999	1	5.81 - 6.97 %
Chuze Fitness	500 to 999	2	1.16 - 2.32 %
Amazon Fulfillment Ctr	250 to 499	3	.58 - 1.16 %
Walmart Supercenter	250 to 499	4	.58 - 1.16 %
City of Rialto	250 to 499	5	.58 - 1.16 %
R C Construction	100 to 249	6	.58 - 1.16 %
Race Central	100 to 249	7	.23 - .58 %
Stater Bros Markets	100 to 249	8	.23 - .58 %
Tree Top	100 to 249	9	.23 - .58 %
El Super 35	100 to 249	10	.23 - .58 %

City of Fontana - 2020 ⁽²⁾

Employer	Employees	Rank	Percentage of Total
			Employment
Kaiser Hospital & Med. Group	5,574	1	5.59%
Fontana Unified School District	4,928	2	4.94%
City of Fontana	1,112	3	1.12%
Black & Decker US	400	4	0.40%

City of Colton - 2020 ⁽³⁾

Employer	Employees	Rank	Percentage of Total
			Employment
Arrowhead Regional Medical Center	3,800	1	15.70%
Colton Joint Unified School District	1,098	2	4.54%
Walmart Distribution Center	800	3	3.31%
Lineage Logistics	467	4	1.93.%

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

(1) City of Rialto, 2018-2019 CAFR, pg. 207

(2) City of Fontana, 2018-2019 CAFR, pg. 157

(3) City of Colton, 2018-2019 CAFR, pg. 164

LEAL • TREJO
ATTORNEYS AT LAW
A PROFESSIONAL CORPORATION

H. FRANCISCO LEAL
WILLIAM J. TREJO
MARIBEL S. MEDINA
DAVID J. ALVAREZ
MICHAEL E. WOLFSOHN
DENISE A. MARTINEZ
JENNIFER A. CHAMBERLAIN
ARTURO N. FIERRO
ANA MARIA QUINTANA

3767 WORSHAM AVENUE
LONG BEACH, CALIFORNIA 90808
(213) 628-0808
FAX (213) 628-0818
WWW.LEAL-LAW.COM

December 4, 2020

Clarence Mansell
General Manager
West Valley Water District
855 W. Base Line Road
Rialto, CA 92376

**Re: Professional Services Rendered through August 2020 for
West Valley Water District – Qui Tam Litigation Legal matters.**

Dear Mr. Mansell:

Enclosed is the statements for general legal services rendered by Leal • Trejo APC under our agreement for services with the Water District. Please find below a summary of the statements submitted to you for review and payment.

Qui Tam Litigation Inv. No. 1813 \$ 14,452.50

Kindly make your check payable to Leal • Trejo APC, forwarding the same directly to the undersigned. Should you have any questions, please feel free to contact our office.

Very truly yours,
LEAL • TREJO APC

H. Francisco Leal

HFL/meg
Enclosures

LEAL • TREJO
ATTORNEYS AT LAW
A PROFESSIONAL CORPORATION

H. FRANCISCO LEAL
WILLIAM J. TREJO
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3767 WORSHAM AVENUE
LONG BEACH, CALIFORNIA 90808
(213) 628-0808
FAX (213) 628-0818
WWW.LEAL-LAW.COM

January 8, 2021

Clarence Mansell
General Manager
West Valley Water District
855 W. Base Line Road
Rialto, CA 92376

**Re: Professional Services Rendered through September 2020 for
West Valley Water District – Qui Tam Litigation Legal matters.**

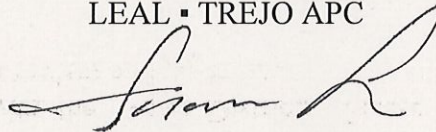
Dear Mr. Mansell:

Enclosed is the statements for general legal services rendered by Leal • Trejo APC under our agreement for services with the Water District. Please find below a summary of the statements submitted to you for review and payment.

Qui Tam Litigation Inv. No. 18198 \$ 18,585.00

Kindly make your check payable to Leal • Trejo APC, forwarding the same directly to the undersigned. Should you have any questions, please feel free to contact our office.

Very truly yours,
LEAL • TREJO APC



H. Francisco Leal

HFL/meg
Enclosures

LEAL • TREJO
ATTORNEYS AT LAW
A PROFESSIONAL CORPORATION

H. FRANCISCO LEAL
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ANA MARIA QUINTANA

3767 WORSHAM AVENUE
LONG BEACH, CALIFORNIA 90808
(213) 628-0808
FAX (213) 628-0818
WWW.LEAL-LAW.COM

January 12, 2021

Clarence Mansell
General Manager
West Valley Water District
855 W. Base Line Road
Rialto, CA 92376

**Re: Professional Services Rendered through October 2020 for
West Valley Water District – Qui Tam Litigation Legal matters.**

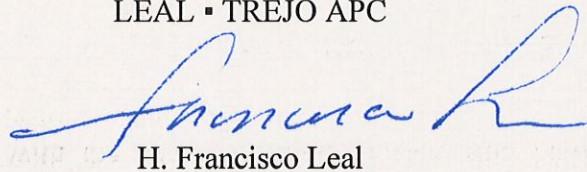
Dear Mr. Mansell:

Enclosed is the statements for general legal services rendered by Leal • Trejo APC under our agreement for services with the Water District. Please find below a summary of the statements submitted to you for review and payment.

Qui Tam Litigation Inv. No. 18201 \$ 19,842.50

Kindly make your check payable to Leal • Trejo APC, forwarding the same directly to the undersigned. Should you have any questions, please feel free to contact our office.

Very truly yours,
LEAL • TREJO APC



H. Francisco Leal

HFL/meg
Enclosures



IVIE McNEILL WYATT
PURCELL & DIGGS

**Bill to: West Valley Water District
855 West Base Line Road
Rialto, California, 92376**

**Invoice No: 743668
Dated: 10/31/2020
File No: 8007-004
File Name: Clarence Mansell**

FOR PROFESSIONAL SERVICES

Total Fees:	\$2,575.00
Total Costs:	2.00



IVIE McNEILL WYATT
PURCELL & DIGGS

**Bill to: West Valley Water District
855 West Base Line Road
Rialto, California, 92376**

**Invoice No: 743669
Dated: 10/31/2020
File No: 8007-006
File Name: Taylor/Crowther Qui Tam**

FOR PROFESSIONAL SERVICES

Total Fees: \$400.00



IVIE McNEILL WYATT
PURCELL & DIGGS

**Bill to: West Valley Water District
855 West Base Line Road
Rialto, California, 92376**

**Invoice No: 743670
Dated: 10/31/2020
File No: 8007-004
File Name: Clarence Mansell**

FOR PROFESSIONAL SERVICES

Total Fees: \$ 50.00



IVIE McNEILL WYATT
PURCELL & DIGGS

**Bill to: West Valley Water District
855 West Base Line Road
Rialto, California, 92376**

**Invoice No: 743671
Dated: 10/31/2020
File No: 8007-005
File Name: Davis v WWWD**

FOR PROFESSIONAL SERVICES

Total Fees:	\$4,690.00
Total Costs:	\$69.98



IVIE McNEILL WYATT
PURCELL & DIGGS

**Bill to: West Valley Water District
855 West Base Line Road
Rialto, California, 92376**

**Invoice No: 743672
Dated: 10/31/2020
File No: 8007-006
File Name: Taylor/Crowther Qui Tam**

FOR PROFESSIONAL SERVICES

Total Fees: \$1,125.00

LCW LIEBERT CASSIDY WHITMORE

A PROFESSIONAL LAW CORPORATION

6033 W. Century Boulevard
5th Floor
Los Angeles, CA 90045
310-981-2000
Fed. Tax I.D. #95-3658973

Client-Attorney Privilege

Invoice 1513119
December 31, 2020

West Valley Water District
CONFIDENTIAL
Shamindra Manbahal
Interim General Manager
smanbahal@wvwd.org

Client/Matter No.: WE126-00005
Re: Confidential Personnel Matter
cc: General Counsel

For Professional Services Rendered Through 12/31/2020

Billing Summary

Total Fees	\$1,634.00
Total Charges	<u>\$1,634.00</u>



**BOARD OF DIRECTORS
STAFF REPORT**

DATE: February 4, 2021
TO: Board of Directors
FROM: Shamindra Manbahal, Acting General Manager
SUBJECT: FY 20-21 MID -YEAR BUDGET UPDATE

DISCUSSION:

The FY 20-21 Mid - Year Operating Budget adjustments were presented to the Finance Committee at a Special Meeting on Monday February 1, 2021 and to the Engineering and Operations Committee on Tuesday February 2, 2021. At the special meeting, the Chief Financial Officer and staff presented recommendations for changes to reallocate funding for various underfunded line items to provide continued operational activities until the end of Fiscal Year 2020-21 (June 30, 2021). This Mid – Year budget includes funding CIP activities for the FY 20-21.

FISCAL IMPACT:

FY 20-21 Mid – Year budget is adequate to continue operations until fiscal year end with the funding that was adopted in the FY 20-21 operating budget.

STAFF RECOMMENDATION:

That the Board adopt the FY2020-21 Mid - Year Budget.

Respectfully Submitted,

Shamindra Manbahal

Shamindra Manbahal, Acting General Manager

sm

ATTACHMENT(S):

1. FY 2020-2021 MidYear Operating Budget Summary
2. FY 2020-2021 MidYear Operating Budget Detail

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Summary

	FY 2020-21 Current Budget	YTD Actual As of 12/31/20	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget
Operating Revenues								
Subtotal: Domestic Water Consumption Sales	14,412,130.20	10,840,129.85	-	10,840,129.85	3,571,928.52	75%	-	14,412,130.20
Subtotal: Other Water Consumption Sales	1,243,996.00	341,731.54	-	341,731.54	902,264.46	27%	-	1,243,996.00
Total Water Consumption Sales	15,656,126.20	11,181,861.39	-	11,181,861.39	4,474,192.98	71%	-	15,656,126.20
Total Monthly Service Charges	6,340,394.42	3,866,112.16	-	3,866,112.16	2,474,282.26	61%	-	6,340,394.42
Total Other Operating Revenue	3,002,320.56	1,360,897.75	-	1,360,897.75	1,641,422.81	45%	-	3,002,320.56
Total Operating Revenues	24,998,841.18	16,408,871.30	-	16,408,871.30	8,589,898.05	66%	-	24,998,841.18
Operating Expenses								
Total Expenses: Source of Supply - 5110	1,660,958.00	783,244.97	990.52	784,235.49	876,722.51	47%	-	1,660,958.00
Total Expenses: Production - Pumping - 5210	3,293,040.00	1,704,698.80	48,432.99	1,753,131.79	1,539,908.21	53%	160,000.00	3,453,040.00
Total Expenses: Water Quality Department - 5310	689,330.00	234,256.20	1,793.55	236,049.75	453,280.25	34%	-	689,330.00
Total Expenses: Water Treatment - Perchlorate- 5320	272,500.00	102,907.59	2,372.22	105,279.81	167,220.19	39%	-	272,500.00
Total Expenses: Water Treatment - FBR/FXB - 5350	2,095,343.32	382,508.38	135,326.56	517,834.94	1,577,508.38	25%	(222,500.00)	1,872,843.32
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	1,798,960.00	794,062.99	156,955.39	951,018.38	847,941.62	53%	56,000.00	1,854,960.00
Total Expenses: Maintenance - Transmission and Distribution - 5410	2,322,909.00	983,131.50	313,287.10	1,296,418.60	1,026,490.40	56%	-	2,322,909.00
Total Expenses: Asset Management - 5420	-	-	-	-	-	0%	-	-
Total Expenses: Customer Service - 5510	1,156,520.00	492,142.32	-	492,142.32	664,377.68	43%	-	1,156,520.00
Total Expenses: Meter Reading - 5520	991,555.00	416,862.81	71,397.94	488,260.75	503,294.25	49%	-	991,555.00
Total Expenses: Billing - 5530	507,950.00	169,452.83	108,642.44	278,095.27	229,854.73	55%	-	507,950.00
Total Expenses: Administration - 5610	1,980,910.00	731,771.96	55,514.38	787,286.34	1,193,623.66	40%	79,680.00	2,060,590.00
Total Expenses: General Operations - 5615	2,217,094.00	1,174,205.70	237,729.75	1,411,935.45	805,158.55	64%	15,000.00	2,232,094.00
Total Expenses: Accounting - 5620	828,088.00	378,566.21	1,500.00	380,066.21	448,021.79	46%	-	828,088.00
Total Expenses: Engineering - 5630	1,414,710.00	603,853.17	15,334.00	619,187.17	795,522.83	44%	-	1,414,710.00
Total Expenses: Information Technology - 5640	1,180,298.00	502,395.40	6,624.44	509,019.84	671,278.16	43%	-	1,180,298.00
Total Expenses: GIS - 5645	227,200.00	91,492.98	4,750.00	96,242.98	130,957.02	42%	-	227,200.00
Total Expenses: Board of Directors - 5650	269,900.00	108,378.74	22,125.00	130,503.74	139,396.26	48%	-	269,900.00
Total Expenses: Human Resources/Risk Management - 5660	826,979.00	285,191.38	43,317.90	328,509.28	498,469.72	40%	(88,180.00)	738,799.00
Total Expenses: Purchasing - 5680	629,574.30	333,079.91	-	333,079.91	296,494.39	53%	-	629,574.30
Total Expenses: Public Affairs - 5710	992,136.00	288,565.37	200,270.54	488,835.91	503,300.09	49%	-	992,136.00
Total Expenses: Grants & Rebates - 5720	41,000.00	8,421.24	-	8,421.24	32,578.76	21%	-	41,000.00
Total Expenses: Water Resources Management - 5730	-	-	-	-	-	0%	-	-
Total Expenses: HydroSTEM - 5740	-	-	-	-	-	0%	-	-
Total Operating Expenses	25,396,954.62	10,569,190.45	1,426,364.72	11,995,555.17	13,401,399.45	47%	-	25,396,954.62
Operating Surplus(Deficit) Before Depreciation/Amortization	(398,113.44)	5,839,680.85	(1,426,364.72)	4,413,316.13	-	0%	-	(398,113.44)

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Summary

Non-Operating Revenues									
	FY 2020-21 Current Budget	YTD Actual As of 12/31/20	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	
Subtotal: Property Taxes	1,773,000.00	897,219.73	-	897,219.73	875,780.27	51%	-	1,773,000.00	
Subtotal: Grants and Reimbursements	-	12,508.81	-	12,508.81	(12,508.81)	0%	-	-	
Subtotal: Interest and Investment Earnings	337,500.00	64,247.90	-	64,247.90	273,252.10	19%	-	337,500.00	
Subtotal: Rental Income - Cellular Anntenas	30,000.00	17,727.72	-	17,727.72	12,272.28	59%	-	30,000.00	
Subtotal: Other Non-Operating Revenues	10,820.00	10,131.05	-	10,131.05	688.95	94%	-	10,820.00	
Subtotal: Gain On Sale/Disposition Of Capital Assets	-	31,000.00	-	31,000.00	(31,000.00)	0%	-	-	
Total Non-Operating Revenues	2,151,320.00	1,032,835.21	-	1,032,835.21	1,118,484.79	48%	-	2,151,320.00	

Non-Operating Expenses									
Subtotal: Loss On Sale/Disposition Of Capital Assets	-	-	-	-	-	0%	-	-	
Subtotal: Interest Expense - Long-Term Debt	978,450.00	460,153.96	518,296.04	978,450.00	-	100%	-	978,450.00	
Total Non-Operating Expenses	978,450.00	460,153.96	518,296.04	978,450.00	-	100%	-	978,450.00	

Non-Operating Surplus(Deficit)	1,172,870.00	572,681.25	(518,296.04)	54,385.21	1,118,484.79	-52%	-	1,172,870.00
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Operating Budget Summary									
Grand Total Revenues	27,150,161	17,441,707	-	17,441,707		64%		27,150,161	
Grand Total Expenses	26,375,405	11,029,344	1,944,661	12,974,005		49%		26,375,405	
Debt Service (BLF, HydroPlant, Bond Pmt)	1,062,629	570,765	491,864	1,062,629		100%		1,062,629	
Operating Revenue to Fund CIP		973,494	2,373,580	3,347,074		0%		-	
Reserve Transfer To/(From)	(287,872)	4,868,103	(4,810,105)	57,998		-20%		(287,872)	
Grand Total Net Surplus(Deficit)	-	-	-	-				-	

Debt Service

Debt Covenance Ratio Calculation:

Debt Service

Net Revenue	1,753,206.56	-	-	5,446,151.34				1,753,206.56
Series 2016A Bond Debt Service	1,310,250.00	-	-	1,310,250.00				1,310,250.00

Debt Covenance Ratio (Minimum 1.20)	1.34			4.16				1.34
--	-------------	--	--	-------------	--	--	--	-------------

Calculation: Net Revenue ÷ Total Debt Service

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts	Project #	FY 2020-21 Current Budget	YTD Actual As of 12/31/20	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Operating Revenues										
Water Consumption Sales										
100-4000-400-4005	Domestic Water Sales		(71.83)	-	(71.83)				-	
100-4000-400-4001	Water Domestic - Tier 1	4,291,839.00	2,592,299.18	-	2,592,299.18	1,699,539.82	60%		4,291,839.00	
100-4000-400-4002	Water Domestic - Tier 2	5,395,964.40	4,441,682.17	-	4,441,682.17	954,282.23	82%		5,395,964.40	
100-4000-400-4003	Water Domestic - Tier 3	4,724,326.80	3,806,220.33	-	3,806,220.33	918,106.47	81%		4,724,326.80	
100-4000-400-4010	Water Revenue & Unauth / Unbilled Year End	-	-	-	-	-	0%		-	
	Subtotal: Domestic Water Consumption Sales	14,412,130.20	10,840,129.85	-	10,840,129.85	3,571,928.52	75%	-	14,412,130.20	
100-4000-400-4006	Pressure Irrigation Water Sales	41,796.00	23,776.47	-	23,776.47	18,019.53	57%		41,796.00	
100-4000-400-4007	Hydrant Water Sales	517,500.00	206,606.93	-	206,606.93	310,893.07	40%		517,500.00	
100-4000-400-4008	Fire Service	144,000.00	97,673.74	-	97,673.74	46,326.26	68%		144,000.00	
100-4000-400-4009	Revenue / Wholesale Water Sales	18,000.00	13,674.40	-	13,674.40	4,325.60	76%		18,000.00	
100-4000-400-4011	Revenue / Water-Unauthorized Consumption	2,700.00	-	-	-	2,700.00	0%		2,700.00	
100-4000-400-4012	Chino Basin Water Rights Lease	520,000.00	-	-	-	520,000.00	0%		520,000.00	The District will sell(transfer) FY2020-21 water to CVWD. \$520K
	Subtotal: Other Water Consumption Sales	1,243,996.00	341,731.54	-	341,731.54	902,264.46	27%	-	1,243,996.00	
	Total Water Consumption Sales	15,656,126.20	11,181,861.39	-	11,181,861.39	4,474,192.98	71%	-	15,656,126.20	
Water Service Charges										
100-4010-401-4051	Fire Service Mnthly Service Charge	280,865.24	166,254.45	-	166,254.45	114,610.79	59%		280,865.24	
100-4010-401-4050	Domestic Water Monthly Service Charge	5,981,483.88	3,653,679.65	-	3,653,679.65	2,327,804.23	61%		5,981,483.88	
100-4010-401-4052	Hydrant Water Monthly Service Charge	36,396.00	21,624.18	-	21,624.18	14,771.82	59%		36,396.00	
100-4020-405-4055	Pressure Irrigation Montly Service Charge	4,353.30	1,730.40	-	1,730.40	2,622.90	40%		4,353.30	
100-4020-405-4054	Back Flow Monthly Service Charge	37,296.00	22,823.48	-	22,823.48	14,472.52	61%		37,296.00	
	Total Monthly Service Charges	6,340,394.42	3,866,112.16	-	3,866,112.16	2,474,282.26	61%	-	6,340,394.42	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances			Budget	Percent	Mid Year	Amended	Justification
Project #		Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Other operating income										
100-4020-405-4101	Delinquent Charges	318,500.00	(40.00)	-	(40.00)	318,540.00	0%		318,500.00	Directly affected by State of Emergency executive order due to COVID.
100-4010-401-4114	Backflow Install Chg	325.89	665.00	-	665.00	(339.11)	204%		325.89	
100-4020-405-4108	After Hours/Same Day Turn On Charges	4,200.00	1,400.00	-	1,400.00	2,800.00	33%		4,200.00	
100-4020-405-4106	Turn On/Turn Offs For Non-Payment	122,500.00	172.50	-	172.50	122,327.50	0%		122,500.00	Directly affected by State of Emergency executive order due to COVID.
100-4020-405-4107	Lien Fee	1,362.00	160.00	-	160.00	1,202.00	12%		1,362.00	
100-4020-405-4102	Delinquent Collection Fee	90.00	-	-	-	90.00	0%		90.00	
100-4020-405-4115	Water Service Application Fee	45,000.00	24,450.00	-	24,450.00	20,550.00	54%		45,000.00	
100-4020-405-4110	Fire Flow Testing	5,490.00	2,850.00	-	2,850.00	2,640.00	52%		5,490.00	
100-4020-405-4118	Copies	180.00	58.00	-	58.00	122.00	32%		180.00	
100-4020-405-4100	Revenue / Cash Variance	-	(342.81)	-	(342.81)	342.81	0%		-	
100-4020-405-4113	Plan Check Fees	36,000.00	5,448.00	-	5,448.00	30,552.00	15%		36,000.00	
100-4020-405-4105	Returned Payment Charges	10,350.00	3,350.00	-	3,350.00	7,000.00	32%		10,350.00	Directly affected by State of Emergency executive order due to COVID. The Engineering Development Services Department has received \$34,610.04 for inspection services for FY 20/21. Revenue recognized upon project completion.
100-4020-405-4111	Inspection Fees	54,000.00	4,223.25	-	4,223.25	49,776.75	8%		54,000.00	
100-4020-405-4112	Revenue / Meter Installation Charge	-	10,366.05	-	10,366.05	(10,366.05)	0%		-	
100-4020-405-4103	Fines For Unauthorized Water Use	1,320.00	-	-	-	1,320.00	0%		1,320.00	
100-4020-405-4117	Revenue / Miscellaneous	4,500.00	561.55	-	561.55	3,938.45	12%		4,500.00	
100-4020-405-4116	Revenue / Unclaimed Customer Refund	-	-	-	-	-	0%		-	
100-4020-405-4128	3A1 Pump from City of Rialto	27,000.00	53,367.32	-	53,367.32	(26,367.32)	198%		27,000.00	Trending higher than projected due to more utilization and repairs.
100-4020-405-4132	Reimbursement From City Of Rialto - Opr Plant	117,000.00	74,598.51	-	74,598.51	42,401.49	64%		117,000.00	Trending higher than projected due to more utilization and repairs.
100-4020-405-4131	Reimbursement From UTC - Routine Costs FBR	1,244,000.00	936,432.50	-	936,432.50	307,567.50	75%		1,244,000.00	FBR Filters Rehab Reimbursement
100-4020-405-4134	Reimbursement From UTC - Non-Routine Costs	-	-	-	-	-	0%		-	
100-4020-405-4135	Reimbursement From UTC - Routine Costs FXB	-	-	-	-	-	0%		-	
100-4020-405-4127	Baseline Feeder Operations	776,250.00	232,110.76	-	232,110.76	544,139.24	30%		776,250.00	Billed through November 2020
100-4020-405-4122	Document Prep Fees	-	10.00	-	10.00	(10.00)	0%		-	The Engineering Development Services Department has received \$85,878.87 for admin. fees for FY 20/21. Revenue recognized upon project completion.
100-4020-405-4120	Administration Fees (Section 2017)	180,000.00	2,760.51	-	2,760.51	177,239.49	2%		180,000.00	
100-4020-405-4123	Utility Users Tax Administration	1,600.00	899.05	-	899.05	700.95	56%		1,600.00	
100-4020-405-4125	Reimbursement From Residents For Damages Done	26,277.67	5,252.56	-	5,252.56	21,025.11	20%		26,277.67	
100-4020-405-4124	Energy Demand Response Programs	-	-	-	-	-	0%		-	
100-4020-405-4126	Conservation Rebate Reimb	26,375.00	2,145.00	-	2,145.00	24,230.00	8%		26,375.00	Billed through 1st Qtr September 2020
Total Other Operating Revenue		3,002,320.56	1,360,897.75	-	1,360,897.75	1,641,422.81	45%	-	3,002,320.56	
Total Operating Revenues		24,998,841.18	16,408,871.30	-	16,408,871.30	8,589,898.05	66%	-	24,998,841.18	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Operating Expenses									
Source of Supply - 5110									
	Baseline Feeder Agreement - Delivery Charge for 5,000 acre-feet at \$125/acre-foot.	625,000.00	177,761.16						Through 11/30/2020
	Standby water source for warmer months for 100 acre-feet at \$208/acre-foot.	20,800.00							
100-5110-520-5252	Purchased Water / Muni	645,800.00	177,761.16	-	177,761.16	468,038.84	28%	645,800.00	
	State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery. 4,000 acre-feet at \$125/acre-foot.	500,000.00	200,940.34						Water costs delivered through 11/30/2020.
	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/acre-foot.	147,500.00						(40,000.00)	With the new SBBA agreement will not need to prepay going forward and for this fiscal year will only incur costs for half of the year starting in January 2021. \$73K
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs FY2021	122,666.00	251,790.53						Paid FY 2018-19, FY 2019-20, and FY 2020-21 costs
100-5110-520-5253	Purchased Water / State Project Water	770,166.00	452,730.87	-	452,730.87	317,435.13	59%	(40,000.00)	730,166.00
	Purchase of Lytle Creek Water Rights from San Bernardino. 1,144 acre-feet at \$118/acre-foot.	134,992.00	111,233.62					60,000.00	Through 11/30/2020
100-5110-520-5250	Purchased Water / City of San Bernardino	134,992.00	111,233.62	-	111,233.62	23,758.38	82%	60,000.00	194,992.00
	Stock Water Assessment	2,000.00	6,360.00					5,000.00	Paid for FY 2020-21.
100-5110-520-5251	Purchased Water / Fontana Union	2,000.00	6,360.00	-	6,360.00	(4,360.00)	318%	5,000.00	7,000.00
	Capacity Charge per the agreement with IEUA. \$1,320/mth	16,000.00	3,960.00						Through 7/1/20-9/30/20
	IEUA's Meter Equivalent Unit Charge is about \$3,140.80/month for 1 year.	42,000.00	9,422.40						Through 7/1/20-9/30/20
100-5110-520-5255	Purchased Water / IEUA	58,000.00	13,382.40	-	13,382.40	44,617.60	23%		58,000.00
	Watermaster costs to maintain rights in the Chino Basin.	50,000.00	21,776.92					(25,000.00)	Paid assessment fees for FY2020-21.
100-5110-520-5254	Other Miscellaneous / Chino Basin Watermaster	50,000.00	21,776.92	990.52	22,767.44	27,232.56	46%	(25,000.00)	25,000.00
	Subtotal: Non Payroll and Benefits Expenses	1,660,958.00	783,244.97	990.52	784,235.49	876,722.51	47%	-	1,660,958.00
	Total Expenses: Source of Supply - 5110	1,660,958.00	783,244.97	990.52	784,235.49	876,722.51	47%	-	1,660,958.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Production - Pumping - 5210									
100-5210-500-5001	Salaries & Wages / Full Time	862,500.00	422,231.54	-	422,231.54	440,268.46	49%		862,500.00
100-5210-500-5003	Salaries & Wages / Overtime	50,000.00	27,632.23	-	27,632.23	22,367.77	55%		50,000.00
100-5210-500-5004	Salaries & Wages / On Call	4,500.00	687.86	-	687.86	3,812.14	15%		4,500.00
Subtotal: Payroll Expenses		917,000.00	450,551.63	-	450,551.63	466,448.37	49%	-	917,000.00
100-5210-510-5101	Benefits / FICA	52,300.00	26,829.70	-	26,829.70	25,470.30	51%		52,300.00
100-5210-510-5102	Benefits / Medicare	12,300.00	6,652.28	-	6,652.28	5,647.72	54%		12,300.00
100-5210-510-5123	Benefits / Disability Insurance	5,100.00	2,049.72	-	2,049.72	3,050.28	40%		5,100.00
100-5210-510-5125	Benefits / Life Insurance	3,500.00	1,620.00	-	1,620.00	1,880.00	46%		3,500.00
100-5210-510-5121	Benefits / Dental	11,600.00	6,411.44	-	6,411.44	5,188.56	55%		11,600.00
100-5210-510-5120	Benefits / Hosp / Med Insurance	200,600.00	111,712.78	-	111,712.78	88,887.22	56%		200,600.00
100-5210-510-5122	Benefits / Vision Care Insurance	2,200.00	1,204.70	-	1,204.70	995.30	55%		2,200.00
100-5210-510-5124	Benefits / EAP	300.00	178.00	-	178.00	122.00	59%		300.00
100-5210-510-5100	Benefits / Deferred Comp-ER Match	19,500.00	8,628.73	-	8,628.73	10,871.27	44%		19,500.00
100-5210-510-5105	Expenses / PERS-Pension Classic	77,100.00	37,690.04	-	37,690.04	39,409.96	49%		77,100.00
100-5210-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	10,200.00	4,898.82	-	4,898.82	5,301.18	48%		10,200.00
100-5210-510-5107	PERS-Pension / Classic-EPMC Neg. Benefit	48,900.00	23,918.89	-	23,918.89	24,981.11	49%		48,900.00
100-5210-510-5103	Expenses / Workers Comp Ins	45,200.00	21,181.82	-	21,181.82	24,018.18	47%		45,200.00
100-5210-510-5109	Expense / PERS - Pension Expense - GASB 68		-	-	-	-	0%		-
Subtotal: Benefits Expenses		488,800.00	252,976.92	-	252,976.92	235,823.08	52%	-	488,800.00
Subtotal: Payroll and Benefits Expenses		1,405,800.00	703,528.55	-	703,528.55	702,271.45	50%	-	1,405,800.00
	Treatment and Distribution Cert./Renewal for 8 employees.	690.00	315.00						
	Supervisor Training: Water Treatment Plant Specialist Program Class 1 (\$1,100), Class 2 (\$1,100), and an 8-hr Hazardous Waste Operations and Emergency Response Refresher (\$50).	2,250.00							
	2 New Electricians Training: CWEA Level 1 Cert. \$367/each, CWEA Level 2 Cert. \$382/each, and Chaffey Electrical courses \$276/each.								
	8-hr Hazardous Waste Operations and Emergency Response Refresher for 5 employees, \$50/each.	250.00							
	Microsoft Training for 1 employee.	200.00							
	9-Unit (90-Contact Hr) Water Class, \$50/each, for 4 employees.	200.00	50.00						
	American Water College Classes, \$399/each, for 2 employees to take 2 classes.	1,600.00							
100-5210-515-5200	Expenses / Training	5,190.00	365.00	-	365.00	4,825.00	7%		5,190.00
	Uniforms and safety boots for 8 employees.	2,600.00	2,082.81						
100-5210-536-5475	Operating Supplies / Uniforms	2,600.00	2,082.81	-	2,082.81	517.19	80%		2,600.00
100-5210-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	-	-	-	0%		-
	Well and booster pump flow meter testing, 24 meters.	12,000.00							Working on Purchase Order to use \$12K funds
100-5210-525-5321	Meter Testing	12,000.00	-	-	-	12,000.00	0%		12,000.00
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.	P17080 2,500.00	2,679.25					5,000.00	Triennial sampling needed for baseline feeder wells
100-5210-525-5301	Professional Services / Lab Tests	2,500.00	2,679.25	-	2,679.25	(179.25)	107%	5,000.00	7,500.00
	BLF: 12.5% Sodium Hypochlorite for wellhead chlorination. P17080	P17080 60,000.00	28,763.41	11,310.77					
	Wells without wellhead treatment: Sodium Hypochlorite for wellhead chlorination. P17010	P17010							
100-5210-530-5401	Operating Supplies / Chemicals	60,000.00	28,763.41	11,310.77	40,074.18	19,925.82	67%		60,000.00
	Reservoirs cleaning and inspection for tanks.	15,000.00	3,400.00	7,337.22					

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts	Project #	FY 2020-21 Current Budget	YTD Actual As of 12/31/20	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Cleaning supplies for pump stations& wells.		2,000.00								
Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.		5,000.00	986.76							
Repair or replace gate valves and airvac.		20,000.00								
Well and booster motor repairs.		50,000.00	28,761.21							
Electrical and instrumentation repairs.		25,000.00	4,534.05	2,000.00						
Fencing repairs & vandalism cleanup.		20,000.00		4,800.00						
Well, Booster, and intertie meter repairs.		30,000.00	1,283.02							
RTU replacement.		30,000.00		22,985.00						
100-5210-540-5614	Repair & Maintenance / Structures / Facility	197,000.00	38,965.04	37,122.22	76,087.26	120,912.74	39%		197,000.00	
	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.	5,000.00								
100-5210-525-5306	Outside Labor / Contractors/Telemetry	5,000.00	-	-	-	5,000.00	0%		5,000.00	
	Annual cost for electrical service at all District facilities, i.e., HQs, well, booster station, and reservoir sites.	1,600,000.00	924,292.94					150,000.00		Through 11/30/20. Electricity costs are increasing and will need more funds.
100-5210-550-5652	Utility Services / Electric	1,600,000.00	924,292.94	-	924,292.94	675,707.06	58%	150,000.00	1,750,000.00	
	City water service at East Complex.	450.00	205.80							
100-5210-550-5655	Utility Services / Water	450.00	205.80	-	205.80	244.20	46%		450.00	
	CUPA permits and misc. Fire Dept permits.	2,500.00	3,816.00					5,000.00		To cover unexpected permit fees.
100-5210-536-5473	Miscellaneous / Permits & Fees	2,500.00	3,816.00	-	3,816.00	(1,316.00)	153%	5,000.00	7,500.00	
	Subtotal: Non Payroll and Benefits Expenses	1,887,240.00	1,001,170.25	48,432.99	1,049,603.24	837,636.76	56%	160,000.00	2,047,240.00	
	Total Expenses: Production - Pumping - 5210	3,293,040.00	1,704,698.80	48,432.99	1,753,131.79	1,539,908.21	53%	160,000.00	3,453,040.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Water Quality Department - 5310									
100-5310-500-5001	Salaries & Wages / Full Time	295,600.00	112,888.86	-	112,888.86	182,711.14	38%		295,600.00
100-5310-500-5003	Salaries & Wages / Overtime	13,000.00	3,843.10	-	3,843.10	9,156.90	30%		13,000.00
100-5310-500-5004	Salaries & Wages / On Call	3,100.00	2,759.04	-	2,759.04	340.96	89%		3,100.00
	Subtotal: Payroll Expenses	311,700.00	119,491.00	-	119,491.00	192,209.00	38%	-	311,700.00
100-5310-510-5101	Benefits / FICA	19,200.00	7,561.00	-	7,561.00	11,639.00	39%		19,200.00
100-5310-510-5102	Benefits / Medicare	4,500.00	1,768.24	-	1,768.24	2,731.76	39%		4,500.00
100-5310-510-5123	Benefits / Disability Insurance	2,100.00	613.44	-	613.44	1,486.56	29%		2,100.00
100-5310-510-5125	Benefits / Life Insurance	1,400.00	475.56	-	475.56	924.44	34%		1,400.00
100-5310-510-5121	Benefits / Dental	5,300.00	2,005.56	-	2,005.56	3,294.44	38%		5,300.00
100-5310-510-5120	Benefits / Hosp / Med Insurance	77,600.00	30,137.50	-	30,137.50	47,462.50	39%		77,600.00
100-5310-510-5122	Benefits / Vision Care Insurance	900.00	344.20	-	344.20	555.80	38%		900.00
100-5310-510-5124	Benefits / EAP	100.00	50.83	-	50.83	49.17	51%		100.00
100-5310-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	2,469.98	-	2,469.98	5,330.02	32%		7,800.00
100-5310-510-5105	Expenses / PERS-Pension Classic	8,300.00	4,012.24	-	4,012.24	4,287.76	48%		8,300.00
100-5310-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	17,600.00	5,694.85	-	5,694.85	11,905.15	32%		17,600.00
100-5310-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	5,300.00	2,546.03	-	2,546.03	2,753.97	48%		5,300.00
100-5310-510-5103	Expenses / Workers Comp Ins	16,500.00	5,975.26	-	5,975.26	10,524.74	36%		16,500.00
100-5310-510-5109	Expense / PERS - Pension Expense - GASB 68		-	-	-	-	0%		-
	Subtotal: Benefits Expenses	166,600.00	63,654.69	-	63,654.69	102,945.31	38%	-	166,600.00
	Subtotal: Payroll and Benefits Expenses	478,300.00	183,145.69	-	183,145.69	295,154.31	38%	-	478,300.00
	Supervisor Training: Hazardous Waste Ops and Emergency Response Refresher (\$110), Distribution Class (\$150), Treatment Class (\$150), AWC Regulations Class (\$20), Backflow Tester Course (\$830), and Cross Connection Exam (\$210).	1,470.00							
	Operator III Training: Distribution cert. renewal (\$60), Cross Connection Renewal (\$100), 40-hr Initial Hazardous Waste Ops and Emergency Response Training (\$365), and Cross Connection Webinar (\$80).	605.00		600.00					
	Operator Training: Treatment Cert. renewal (\$60) and Backflow Tester Course (\$830).	890.00	135.00						
	New Operator Training: 40-hr Initial Hazardous Waste Ops and Emergency Response Training (\$365) and a water class (\$200).	565.00							
100-5310-515-5200	Expenses / Training	3,530.00	135.00	600.00	735.00	2,795.00	21%		3,530.00
	Uniforms and safety boots for 4 employees and office suppliers.	2,500.00	598.22						
100-5310-536-5475	Operating Supplies / Uniforms	2,500.00	598.22	-	598.22	1,901.78	24%		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.	36,000.00	19,393.25						
	Routine lab cost for distribution sampling. Misc. Sampling	45,000.00	16,028.00	565.00					
100-5310-525-5314	Professional Services / Lab Tests	81,000.00	35,421.25	565.00	35,986.25	45,013.75	44%		81,000.00
	Internal Transfer to Contract temporary services to cover for vacant supervisor position.	11,000.00	9,871.45	628.55					
100-5310-525-5319	Outside Labor / Contractors	11,000.00	9,871.45	628.55	10,500.00	500.00	95%		11,000.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances			Budget	Percent	Mid Year	Amended	Justification
Project #		Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
	Purchase of instruments and reagents necessary for compliance field testing and water quality calls.	8,000.00	1,807.86							
	Purchase of dechlorination tables to meet NPDES permit requirements during necessary system flushing activities.	1,000.00								
100-5310-530-5401	Operating Supplies / Chemicals	9,000.00	1,807.86	-	1,807.86	7,192.14	20%		9,000.00	
	Fees for DigAlert underground-utility locating.	15,000.00	2,891.25							
	Repair or replace sample stations.	17,000.00	109.03							
	Calibration of hydrant meters. Hydrant meters require calibration to provide accurate measurement of customer consumption for billing purposes.	10,000.00								Cross connection behind schedule due to COVID and department vacancies and/or leaves. Will start calibration on hydrant meters in February.
	Calibration of backflow tester gauge required for accurate backflow testing.	10,000.00								Cross connection behind schedule due to COVID and department vacancies and/or leaves. Will start calibration on hydrant meters in February.
100-5310-540-5614	Repair & Maintenance / Structures / Facility	52,000.00	3,000.28	-	3,000.28	48,999.72	6%		52,000.00	
	Replace stolen hydrant meters, deposit is kept and goes into revenue account.	30,000.00								Cross connection behind schedule due to COVID and department vacancies and/or leaves. Will replace Hydrant meters in the next months.
	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.	22,000.00	276.45							Cross connection behind schedule due to COVID and department vacancies and/or leaves. Will repair Hydrant meters in the next months.
100-5310-540-5602	Repair & Maintenance / Equipment	52,000.00	276.45	-	276.45	51,723.55	1%		52,000.00	
Subtotal: Non Payroll and Benefits Expenses		211,030.00	51,110.51	1,793.55	52,904.06	158,125.94	25%	-	211,030.00	
Total Expenses: Water Quality Department - 5310		689,330.00	234,256.20	1,793.55	236,049.75	453,280.25	34%	-	689,330.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #		Current Budget	YTD Actual As of 12/31/20	Encumbrances	Remaining	Used	Adjustments	Budget	
Water Treatment - Perchlorate - 5320									
	PERCHLORATE - DISTRICT WELLS 18A: HACH PM Contract NO3 Analyzer	P17020	2,500.00						
100-5320-525-5340	Professional Services / Other Consultants		2,500.00	-	-	-	2,500.00	0%	2,500.00
	PERCHLORATE - DISTRICT WELLS 18A, 42, 16 & 17: Electricity costs for plant operations	P17020	175,000.00	89,431.49					
	MidYear Adjustment. Mutiple wells out of service (18A, 17, 16 & 41)								
100-5320-550-5652	Utility Services / Electric		175,000.00	89,431.49	-	89,431.49	85,568.51	51%	175,000.00
	PERCHLORATE - DISTRICT WELLS & IX Systems 18A, 42, 16 & 17: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	P17020	40,000.00	10,716.51					
	Reduced at Budget Workshop.		(20,000.00)						
100-5320-525-5314	Professional Services / Lab Tests		20,000.00	10,716.51	-	10,716.51	9,283.49	54%	20,000.00
	DISTRICT WELLS 18A, 41, 42, 16 & 17: Chemical costs for treatment - Chlorine. Increase based on bringing Well 41 online.	P17020	25,000.00	2,759.59	2,372.22				Trending lower than expected.
100-5320-530-5401	Operating Supplies / Chemicals		25,000.00	2,759.59	2,372.22	5,131.81	19,868.19	21%	25,000.00
	Repair and Replace pump motors, as needed. \$20,000/motor. Reduced compared to previous years.	P17020	5,000.00						In the process of receiving last quotes to move forward to complete repairs.
	Cartridge filters and miscellaneous equipment.		10,000.00						In the process of receiving last quotes to move forward to complete repairs.
	Building and grounds. Replace a door, rebuild the chemical tank containment and install a roof over the chemical tank at Well 41.		15,000.00						In the process of receiving last quotes to move forward to complete repairs.
100-5320-540-5614	Repair & Maintenance / Structures / Facility		30,000.00	-	-	-	30,000.00	0%	30,000.00
	Repare or replace chemical pumps and assoicated equipment.	P17020	20,000.00						In the process of receiving quotes to replace chemical pumps.
100-5320-540-5602	Repair & Maintenance / Chlorination Equipment		20,000.00	-	-	-	20,000.00	0%	20,000.00
	Subtotal: Non Payroll and Benefits Expenses		272,500.00	102,907.59	2,372.22	105,279.81	167,220.19	39%	272,500.00
	Total Expenses: Water Treatment - Perchlorate- 5320		272,500.00	102,907.59	2,372.22	105,279.81	167,220.19	39%	272,500.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Water Treatment - FBR/FXB - 5350									
100-5350-500-5001	Salaries & Wages / Full Time	370,400.00	185,310.83	-	185,310.83	185,089.17	50%	370,400.00	
100-5350-500-5003	Salaries & Wages / Overtime	75,000.00	10,849.78	-	10,849.78	64,150.22	14%	75,000.00	
100-5350-500-5004	Salaries & Wages / On Call	3,000.00	1,967.50	-	1,967.50	1,032.50	66%	3,000.00	
100-5350-500-5021	Salaries & Wages / Class A Drivers License	-	-	-	-	-	0%	-	
100-5350-500-5020	Salaries & Wages / Bilingual Compensation	700.00	317.25	-	317.25	382.75	45%	700.00	
	Subtotal: Payroll Expenses	449,100.00	198,445.36	-	198,445.36	250,654.64	44%	449,100.00	
100-5350-510-5101	Benefits / FICA	22,700.00	12,510.55	-	12,510.55	10,189.45	55%	22,700.00	
100-5350-510-5102	Benefits / Medicare	5,300.00	2,925.82	-	2,925.82	2,374.18	55%	5,300.00	
100-5350-510-5123	Benefits / Disability Insurance	2,100.00	738.84	-	738.84	1,361.16	35%	2,100.00	
100-5350-510-5125	Benefits / Life Insurance	1,400.00	549.00	-	549.00	851.00	39%	1,400.00	
100-5350-510-5121	Benefits / Dental	3,400.00	1,605.98	-	1,605.98	1,794.02	47%	3,400.00	
100-5350-510-5120	Benefits / Hosp / Med Insurance	80,100.00	38,827.03	-	38,827.03	41,272.97	48%	80,100.00	
100-5350-510-5122	Benefits / Vision Care Insurance	900.00	413.04	-	413.04	486.96	46%	900.00	
100-5350-510-5124	Benefits / EAP	100.00	61.11	-	61.11	38.89	61%	100.00	
100-5350-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	3,517.86	-	3,517.86	4,282.14	45%	7,800.00	
100-5350-510-5105	Expenses / PERS-Pension Classic	31,700.00	10,958.72	-	10,958.72	20,741.28	35%	31,700.00	
100-5350-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	5,500.00	2,673.92	-	2,673.92	2,826.08	49%	5,500.00	
100-5350-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	20,100.00	6,954.24	-	6,954.24	13,145.76	35%	20,100.00	
100-5350-510-5109	Expense / PERS - Pension Expense - GASB 68								
100-5350-510-5103	Expenses / Workers Comp Ins	19,500.00	9,930.02	-	9,930.02	9,569.98	51%	19,500.00	
	Subtotal: Benefits Expenses	200,600.00	91,666.13	-	91,666.13	108,933.87	46%	200,600.00	
	Subtotal: Payroll and Benefits Expenses	649,700.00	290,111.49	-	290,111.49	359,588.51	45%	649,700.00	
	Treatment and Distribution Cert./Renewal	P17050	405.00						
	3 employees to attend Tri State Conference at \$925/each. (Conf. \$125, hotels/meals \$800)								
	1 employee to take online class - Chorine and Disinfection \$250/each		250.00						
	3 employees to take 8-hr Hazardous Waste Operations and Emergency Response Refresher. \$50/each.		150.00						
	Distribution Cert Renewal		195.00						
	Backflow Training								
	Backflow Cert Fees								
100-5350-515-5200	Expenses / Training		1,000.00	-	-	1,000.00	0%	1,000.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts			FY 2020-21	YTD Actual		Actuals & Encumbrances	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Project #	Current Budget	As of 12/31/20	Encumbrances	Total						
Carollo annual support. For assistance with operational and regulatory assistance of the FXB.	P17050	50,000.00		9,800.00							Trending low because FBR was out of service for most of 2020
Consultant to evaluate the FXB.		20,000.00									
FBR and FXB Thermo consumables and support.	P17050	30,000.00									
FBR and FXB Hach consumables and support.	P17050	10,000.00									
FBR and FXB Calibration of flow meters and on-line analyzer's.	P17050	10,000.00									
PM Contract for on-line TOC analyzer for FBR.	P17050	11,000.00									
Change out service for FBR air scrubber.	P17050	5,000.00									
FBR/FXB Components for online compressors and blowers parts.	P17050	10,000.00									
Kaeser Blower/ Collins filters Parts for FBR.	P17050	5,000.00									
Tech support for SCADA for FXB/FBR.	P17050	20,000.00									
FXB & FBR WELL 6 & 11: Air Conditioning service and emergency	P17055	10,000.00						(6,500.00)			
WELL 6 & 11: VFD Maintenance.	P17055	5,000.00									
Annual fire sprinkler testing.	P17055	1,000.00	546.55								
Annual water quality monitoring to comply with Geo Logic requirements.		14,000.00	4,330.50	4,069.50							
FBR Filters rehab	P17050	168,893.32						(168,000.00)			FBR Filters rehab was done through CIP and Reimbursed by UTC.
Annual fire sprinkler testing	P17050										
Annual water quality monitoring to comply with Geo Logic requirements.	P17050										
100-5350-525-5340 Professional Services / Other Consultants		369,893.32	4,877.05	13,869.50	18,746.55	351,146.77	5%	(174,500.00)	195,393.32		
FBR and FXB treatment plant components - valves, flow meters, actuators, unexpected parts. Modified to reflect current budget year expenditures.	P17050	10,000.00									Trending low because FBR was out of service for most of 2020
100-5350-525-5315 Professional Services / Misc Studies		10,000.00	-	-	-	10,000.00	0%	10,000.00	10,000.00		
Uniforms and boots for 4 employees.		2,000.00	1,023.37								
100-5350-536-5475 Operating Supplies / Uniforms		2,000.00	1,023.37	-	1,023.37	976.63	51%	2,000.00	2,000.00		
Electricity costs for plant operations. It is the current trend.	P17050	310,000.00	28,306.58					(48,000.00)			Trending low because FBR was out of service for most of 2020
100-5350-550-5652 Utility Services / Electric		310,000.00	28,306.58	-	28,306.58	281,693.42	9%	(48,000.00)	262,000.00		
FXB SCADA integration and FBR/FXB Phone Services.		10,000.00	1,469.65								
100-5350-550-5650 Communication Services / Telephone		10,000.00	1,469.65	-	1,469.65	8,530.35	15%	10,000.00	10,000.00		
FBR: Valve positioners, VFD A/C, Miscellaneous tools and maintenance. Replacement parts and critical spare parts for Wells 11 and 6. Replacement parts and critical spare parts for the FXB.	P17050	60,750.00	3,933.32								Trending low because FBR was out of service for most of 2020
100-5350-540-5600 Other Miscellaneous / District Cost		60,750.00	3,933.32	-	3,933.32	56,816.68	6%	60,750.00	60,750.00		
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.	P17050	20,000.00	11,444.25								Trending low because FBR was out of service for most of 2020
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. See analysis scheduling. To date, FXB was not operated by WVWD during FY 2018-2019, due to project delays. Requested funds are included because operation of FXB is anticipated to start.	P17051	30,000.00	934.75								
100-5350-525-5314 Professional Services / Lab Tests		50,000.00	12,379.00	-	12,379.00	37,621.00	25%	50,000.00	50,000.00		

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21 Current Budget	YTD Actual As of 12/31/20	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.	P17055	20,000.00							Trending low because FBR was out of service for most of 2020
	FBR: Acetic Acid is delivered monthly totaling to \$16K/month.	P17050	162,000.00		12,905.96					
	FBR Polymer cationic deliveries for DAF. 12 drums a year.	P17050	20,000.00							
	FBR: Chlorine. \$3,500/load, 8 loads a year.	P17050	28,000.00	1,075.79						
	FBR: Phosphoric Acid is delivered monthly. \$4,000/month.	P17050	48,000.00		2,385.00					
	FXB Chemicals: Hydrogen Peroxide, Aluminum chlorohydrate, acetic acid, chlorine and phosphoric acid.	P17050	10,000.00							
100-5350-530-5401	Operating Supplies / Chemicals		288,000.00	1,075.79	15,290.96	16,366.75	271,633.25	6%	288,000.00	
	Replace GAC media in FBR aeration scrubber system, twice/year.	P17050	10,000.00	361.84						
100-5350-530-5404	Operating Supplies / Resin Exchange		10,000.00	361.84	-	361.84	9,638.16	4%	10,000.00	
	Cactus Basin No. 2 required maintenance, including disking and removing vegetation and spraying approved chemical to control weeds.	P17050	50,000.00	6,971.50	60,835.98					
	Repair GAC media and drum every 6 month.	P17050	4,000.00		1,657.00					
	Repair or replace 4 Fluized pumps.		40,000.00							
	Purchase 2 totes of GAC Media for the FBR reactors.			1,050.00						
	Unforeseen repair to the DAF. Purchase components, chain of flight, etc.		40,000.00	8,094.68	7,337.22					
	Repair and replace pumps and motors.		30,000.00	3,629.10	11,435.90					
	FBR IX Discharge to Sewer project				24,900.00					
100-5350-540-5614	Repair & Maintenance / Structures / Facility		164,000.00	19,745.28	106,166.10	125,911.38	38,088.62	77%	164,000.00	
	Chlorination equipment for FBR/FBR.	P17050	20,000.00	19,225.01						
100-5350-540-5602	Repair & Maintenance / Chlorination Equipment		20,000.00	19,225.01	-	19,225.01	774.99	96%	20,000.00	
	Vector control for Cactus Basin No. 2	P17050	5,000.00							Will pay permit fee this Fiscal Year
	Annual payment to San Bernardino County Flood Control District based on volume FBR/FXB discharge into Cactus No. 2.		10,000.00							Will pay permit fees this Fiscal Year
	Rialto Discharge Fees - NEW		25,000.00							Will pay permit fees this Fiscal Year
	Cactus Basin No. 2 1-time mitigation cost.		110,000.00							Will pay mitigation cost this Fiscal Year
100-5350-536-5473	Miscellaneous / Permits & Fees		150,000.00	-	-	-	150,000.00	0%	150,000.00	
	Subtotal: Non Payroll and Benefits Expenses		1,445,643.32	92,396.89	135,326.56	227,723.45	1,217,919.87	16%	(222,500.00)	1,223,143.32
	Total Expenses: Water Treatment - FBR/FXB - 5350		2,095,343.32	382,508.38	135,326.56	517,834.94	1,577,508.38	25%	(222,500.00)	1,872,843.32

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Water Treatment - Roemer/Arsenic - 5390									
100-5390-500-5001	Salaries & Wages / Full Time	322,800.00	173,301.58	-	173,301.58	149,498.42	54%		322,800.00
100-5390-500-5003	Salaries & Wages / Overtime	80,000.00	21,743.88	-	21,743.88	58,256.12	27%		80,000.00
100-5390-500-5004	Salaries & Wages / On Call	3,000.00	3,345.18	-	3,345.18	(345.18)	112%		3,000.00
100-5390-500-5021	Salaries & Wages / Class A Drivers License	1,300.00	634.50	-	634.50	665.50	49%		1,300.00
100-5390-500-5020	Salaries & Wages / Bilingual Compensation	2,000.00	634.50	-	634.50	1,365.50	32%		2,000.00
	Subtotal: Payroll Expenses	409,100.00	199,659.64	-	199,659.64	209,440.36	49%	-	409,100.00
100-5390-510-5101	Benefits / FICA	19,500.00	11,899.55	-	11,899.55	7,600.45	61%		19,500.00
100-5390-510-5102	Benefits / Medicare	4,600.00	2,937.75	-	2,937.75	1,662.25	64%		4,600.00
100-5390-510-5123	Benefits / Disability Insurance	1,500.00	732.78	-	732.78	767.22	49%		1,500.00
100-5390-510-5125	Benefits / Life Insurance	1,000.00	494.10	-	494.10	505.90	49%		1,000.00
100-5390-510-5121	Benefits / Dental	4,800.00	2,690.10	-	2,690.10	2,109.90	56%		4,800.00
100-5390-510-5120	Benefits / Hosp / Med Insurance	76,700.00	43,046.10	-	43,046.10	33,653.90	56%		76,700.00
100-5390-510-5122	Benefits / Vision Care Insurance	700.00	361.41	-	361.41	338.59	52%		700.00
100-5390-510-5124	Benefits / EAP	100.00	53.40	-	53.40	46.60	53%		100.00
100-5390-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	3,145.42	-	3,145.42	2,754.58	53%		5,900.00
100-5390-510-5105	Expenses / PERS-Pension Classic	34,000.00	16,857.96	-	16,857.96	17,142.04	50%		34,000.00
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	21,600.00	10,697.71	-	10,697.71	10,902.29	50%		21,600.00
100-5390-510-5109	Expense / PERS - Pension Expense - GASB 68								
100-5390-510-5103	Expenses / Workers Comp Ins	16,600.00	9,845.69	-	9,845.69	6,754.31	59%		16,600.00
	Subtotal: Benefits Expenses	187,000.00	102,761.97	-	102,761.97	84,238.03	55%	-	187,000.00
	Subtotal: Payroll and Benefits Expenses	596,100.00	302,421.61	-	302,421.61	293,678.39	51%	-	596,100.00
	Treatment and Distribution Cert./Renewal	810.00	105.00						
	2 employees to attend Tri State Conference at \$925/each. (Conf. \$125, hotels/meals \$800)								
	4 employees to take online class - Chlorine and Disinfection \$250/each	1,000.00	600.00						
	3 employees to take 8-hr Hazardous Waste Operations and Emergency Response Refresher. \$50/each.	150.00							
	1 employee to take the initial 40-hr Hazardous Waste Operations and Emergency. \$400/each.	400.00							
100-5390-515-5200	Expenses / Training	2,360.00	705.00	-	705.00	1,655.00	30%		2,360.00
	Trident filter SCADA configuration, equipment installation, etc.	P17060	25,000.00	7,378.50	14,605.50				
	PM contract for Total Organic Carbon analyzer.	P17060	5,000.00		5,072.00				
	Trident filter maintenance and repairs.	P17060	10,000.00						
	Parts and services for HACH analyzers	P17060	30,000.00	7,378.58	4,168.00				
	PM for Q air for compressors and blowers.	P17060	15,000.00	2,014.58					
	Midyear adjustments		(8,500.00)						
100-5390-525-5340	Professional Services / Other Consultants	76,500.00	16,771.66	23,845.50	40,617.16	35,882.84	53%		76,500.00
	Filter survey for 2 Trident filters.	P17060	20,000.00	276.25	10,130.00				
100-5390-525-5315	Professional Services / Misc Studies	20,000.00	276.25	10,130.00	10,406.25	9,593.75	52%		20,000.00
	Uniforms and safety boots for 4 employees		1,500.00	774.12					
100-5390-536-5475	Operating Supplies / Uniforms	1,500.00	774.12	-	774.12	725.88	52%		1,500.00
	ROEMER TREATMENT PLANT: Electricity costs for plant operations.	P17060	490,000.00	298,382.22				50,000.00	Electricity costs are increasing and will need more funds.
	ARSENIC: Electricity costs for plant operations.	P17070							
100-5390-550-5652	Utility Services / Electric	490,000.00	298,382.22	-	298,382.22	191,617.78	61%	50,000.00	540,000.00
	Trash services.	P17060	3,200.00	1,448.23					
100-5390-550-5654	Utility Services / Trash	3,200.00	1,448.23	-	1,448.23	1,751.77	45%		3,200.00
	ROEMER TREATMENT PLANT: Natural gas service by Southern California Gas Company	P17060	700.00	99.30					
100-5390-550-5653	Utility Services / Gas	700.00	99.30	-	99.30	600.70	14%		700.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		Project #	FY 2020-21 Current Budget	YTD Actual As of 12/31/20	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	ROEMER TREATMENT PLANT: Operators responsible for daily upkeep and housekeeping	P17060	6,000.00	3,861.02	2,940.00				6,000.00		Increased costs for misting, disinfecting and frequency of cleaning at Roemer due to COVID-19
100-5390-525-5313	Professional Services / Janitorial		6,000.00	3,861.02	2,940.00	6,801.02	(801.02)	113%	6,000.00	12,000.00	
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T	P17060	12,000.00	1,150.91							
100-5390-550-5650	Communication Services / Telephone		12,000.00	1,150.91	-	1,150.91	10,849.09	10%		12,000.00	
	Hydroelectric Plant Operations and Maintenance Cost.	P17070	20,000.00	1,319.91							
	Tools and miscellaneous equipment.	P17060	10,000.00	5,845.32							
	Repair or replace 4 VFDs and/or motors as needed.		30,000.00	6,192.65							
100-5390-540-5600	Other Miscellaneous / District Cost		60,000.00	13,357.88	-	13,357.88	46,642.12	22%		60,000.00	
	ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	P17060	25,000.00	12,110.50							
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	P17070	5,000.00	1,442.25							
	Midyear Adjustment.		(5,000.00)								
100-5390-525-5314	Professional Services / Lab Tests		25,000.00	13,552.75	-	13,552.75	11,447.25	54%		25,000.00	
	ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds	P17060	30,000.00	7,980.00	2,236.50						
	ARSENIC: \$3,500 per removal, typically every 3 weeks when running constantly. Anticipate 9 months running continuously.	P17070	20,000.00								
	Midyear Adjustment. Well 2 out of service		(15,000.00)								
100-5390-525-5317	Professional Services / Sludge Disposal		35,000.00	7,980.00	2,236.50	10,216.50	24,783.50	29%		35,000.00	
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - Chlorine \$3,600/load for 36 loads.	P17060	129,600.00	29,295.18	28,305.85						
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant. \$18,500/month for 6 months.	P17060	111,000.00	12,970.62	35,029.38						
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - Earth Tec \$5,000/tote for 6 totes.	P17060	30,000.00	26,144.73							
	Midyear Adjustment.		(70,000.00)								
100-5390-530-5401	Operating Supplies / Chemicals		200,600.00	68,410.53	63,335.23	131,745.76	68,854.24	66%		200,600.00	
	Repair and Maintenance 4 booster pumps, \$2,000/each.	P17060	8,000.00								
	Rehab effluent pump 1 and repair and repair chemical pumps.		32,000.00	12,650.15							
	Maintenance supplies, i.e., bowers for exhaust fans \$8,000/each.		15,000.00	11,908.59	464.00						
	Consumable products, i.e., tools, gaskets, hardware parts, etc.		10,000.00	1,730.46	2,133.95						
	Repair parts and fittings, i.e., pipe, packing, hoses, etc.		35,000.00								
	Conducts, tubes, etc.		20,000.00	18,307.63							
	Repair and replace valves, actuators, etc.		40,000.00		40,245.35						
	Repair and replace compressor system pipe and air line.		40,000.00		1,871.42						
	Trident filter repairs.		25,000.00	16,643.46							
	Electrical supplies, i.e., transducers, flow meters, flow switches, etc.		25,000.00		9,753.44						
100-5390-540-5614	Repair & Maintenance / Structures / Facility		250,000.00	61,240.29	54,468.16	115,708.45	134,291.55	46%		250,000.00	
	Repair or replace chlorine pumps and parts.		20,000.00	3,631.22							
100-5390-540-5602	Repair & Maintenance / Chlorination Equipment		20,000.00	3,631.22	-	3,631.22	16,368.78	18%		20,000.00	
100-5390-528-5381	Equipment Rental		-	-	-	-	-	0%		-	
	Subtotal: Non Payroll and Benefits Expenses		1,202,860.00	491,641.38	156,955.39	648,596.77	554,263.23	54%	56,000.00	1,258,860.00	
	Total Expenses: Water Treatment - Roemer/Arsenic - 5390		1,798,960.00	794,062.99	156,955.39	951,018.38	847,941.62	53%	56,000.00	1,854,960.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts	Project #	FY 2020-21 Current Budget	YTD Actual As of 12/31/20	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Maintenance - Transmission and Distribution - 5410										
100-5410-500-5001	Salaries & Wages / Full Time	660,900.00	353,491.97	-	353,491.97	307,408.03	53%		660,900.00	
100-5410-500-5003	Salaries & Wages / Overtime	80,000.00	26,417.27	-	26,417.27	53,582.73	33%		80,000.00	
100-5410-500-5004	Salaries & Wages / On Call	20,000.00	9,730.67	-	9,730.67	10,269.33	49%		20,000.00	
100-5410-500-5021	Salaries & Wages / Class A Drivers License	1,300.00	1,470.63	-	1,470.63	(170.63)	113%		1,300.00	Underbudgeted. 6 Employees received Class A stipend
100-5410-500-5020	Salaries & Wages / Bilingual Compensation	700.00	529.75	-	529.75	170.25	76%		700.00	Underbudgeted. 2 Employees received Bilingual stipend
	Subtotal: Payroll Expenses	762,900.00	391,640.29	-	391,640.29	371,259.71	51%	-	762,900.00	
100-5410-510-5101	Benefits / FICA	41,100.00	24,635.10	-	24,635.10	16,464.90	60%		41,100.00	
100-5410-510-5102	Benefits / Medicare	9,600.00	5,761.38	-	5,761.38	3,838.62	60%		9,600.00	
100-5410-510-5123	Benefits / Disability Insurance	5,100.00	1,606.18	-	1,606.18	3,493.82	31%		5,100.00	
100-5410-510-5125	Benefits / Life Insurance	3,500.00	1,370.94	-	1,370.94	2,129.06	39%		3,500.00	
100-5410-510-5121	Benefits / Dental	11,200.00	5,586.87	-	5,586.87	5,613.13	50%		11,200.00	
100-5410-510-5120	Benefits / Hosp / Med Insurance	198,400.00	102,220.62	-	102,220.62	96,179.38	52%		198,400.00	
100-5410-510-5122	Benefits / Vision Care Insurance	2,200.00	1,118.65	-	1,118.65	1,081.35	51%		2,200.00	
100-5410-510-5124	Benefits / EAP	300.00	165.53	-	165.53	134.47	55%		300.00	
100-5410-510-5100	Benefits / Deferred Comp-ER Match	19,500.00	5,937.66	-	5,937.66	13,562.34	30%		19,500.00	
100-5410-510-5105	Expenses / PERS-Pension Classic	34,400.00	15,804.03	-	15,804.03	18,595.97	46%		34,400.00	
100-5410-510-5106	PERS-Pension / Employer PEPR-2nd Tier	25,700.00	11,164.62	-	11,164.62	14,535.38	43%		25,700.00	
100-5410-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	21,800.00	10,028.36	-	10,028.36	11,771.64	46%		21,800.00	
100-5410-510-5103	Expenses / Workers Comp Ins	35,000.00	18,256.13	-	18,256.13	16,743.87	52%		35,000.00	
100-5410-510-5109	Expense / PERS - Pension Expense - GASB 68		-	-	-	-	0%		-	
	Subtotal: Benefits Expenses	407,800.00	203,656.07	-	203,656.07	204,143.93	50%	-	407,800.00	
	Subtotal: Payroll and Benefits Expenses	1,170,700.00	595,296.36	-	595,296.36	575,403.64	51%	-	1,170,700.00	
	Training to obtain Class A license for 4 employees (Each \$3,000).									
	Certification courses and renewal. Anticipate an increase due to new employee. Three year certification renewal.									
	On-line Water Treatment and Distribution Classes.									
	Hands-on safety training for field staff: traffic control, rigging and confined space entry. Currently not fully staffed. This is in anticipation of being fully staffed. There are new employees that will require extensive training. This is a catch all for the entire operations team.									
	Backflow courses									
	Treatment and Distribution Cert./Renewal	400.00								
	Supervisor Training: AWWA Infrastructure Management Cert. Program (\$936) and San Bernardino County Backflow Test (\$223).	1,159.00								Still have employees taking online classes and needing cert renewal. Budget will be used.
	Lead Operator Training: 6 classes, \$50/each.	300.00	1,071.53							
	1 water class per employee for 7 employees. (7*50) = \$350	350.00								
100-5410-515-5200	Expenses / Training	2,209.00	1,071.53	-	1,071.53	1,137.47	49%		2,209.00	
	Uniforms. This is the calculation for 12 persons. There are new employees.	5,000.00	3,214.71							
100-5410-536-5475	Operating Supplies / Uniforms	5,000.00	3,214.71	-	3,214.71	1,785.29	64%		5,000.00	
	All parts in the stock room. Parts that are shared with other depts. Water pipe, valves, clamps, flex couplings, meter boxes, etc. Materials, tools and equipment to repair main leaks, service leaks,	400,000.00	206,006.76							
100-5410-540-5605	Repair & Maintenance / Domestic Mains	400,000.00	206,006.76	-	206,006.76	193,993.24	52%		400,000.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts	Project #	FY 2020-21 Current Budget	YTD Actual As of 12/31/20	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Repair or replace damaged or hit hydrants.		55,000.00	21,928.06							
100-5410-540-5606	Repair & Maintenance / Fire Hydrants	55,000.00	21,928.06	-	21,928.06	33,071.94	40%		55,000.00	
Annual Repair/Replace - District Facilities. Building and grounds repairs, i.e., fencing, plumbing, roofing, graffiti abatement, etc.		50,000.00	7,165.47							Coolers/heating for building "C" have not been started. Upcoming fence work at HQ to start soon. Budget will be used.
100-5410-540-5616	Repair & Maintenance / Facilities Repairs	50,000.00	7,165.47	-	7,165.47	42,834.53	14%		50,000.00	
Soil compaction testing and street pavement repairs after maintenance activities per agency's jurisdiction requirements. More service leaks have been experienced. The trench work and excavation standards have gotten more stringent. Concrete sidewalk repairs.		500,000.00	106,850.25	269,082.75						Might have to create another blanket PO once current is exhausted.
100-5410-540-5612	Repair & Maintenance / Street Patching	500,000.00	106,850.25	269,082.75	375,933.00	124,067.00	75%		500,000.00	
Replace aging equipment to address more service line leaks, welding equipment, and miscellaneous tools.		15,000.00	4,289.02	3,004.35						Will use budget for new tool bins for truck 202 and welder generator for truck 202
100-5410-540-5615	Repair & Maintenance / Tools	15,000.00	4,289.02	3,004.35	7,293.37	7,706.63	49%		15,000.00	
Midyear Adjustment. Cover shortfall to year end										
100-5410-525-5319	Outside Labor / Contractors	-	-	-	-	-	-		-	
Equipment Rental: shoring equipment, ventilator, etc.		5,000.00								
Personal Protective Equipment (PPE) and safety equipment for all District staff, i.e., hard hats, gloves, goggles, vests, delineators, etc.		20,000.00	3,604.98							
Aluminum buildable shoring box to protect employees from trench failure. Lighter and easier to set up, which promotes frequent uses.		15,000.00								Have not purchased shoring box yet which will be around \$20k. Need other left over amount for unforeseen safety items such as more signs, cones, PPE, etc.
100-5410-528-5381	Rentals / Equipment	40,000.00	3,604.98	-	3,604.98	36,395.02	9%		40,000.00	
The District is on a month-to-month contract, more irrigation repairs and vector control.		85,000.00	33,704.36	41,200.00						
100-5410-540-5613	Repair & Maintenance / Structures & Improvements	85,000.00	33,704.36	41,200.00	74,904.36	10,095.64	88%		85,000.00	
Subtotal: Non Payroll and Benefits Expenses		1,152,209.00	387,835.14	313,287.10	701,122.24	451,086.76	61%	-	1,152,209.00	
Total Expenses: Maintenance - Transmission and Distribution - 5410		2,322,909.00	983,131.50	313,287.10	1,296,418.60	1,026,490.40	56%	-	2,322,909.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Customer Service - 5510									
100-5510-500-5001	Salaries & Wages / Full Time	498,100.00	228,068.48	-	228,068.48	270,031.52	46%	498,100.00	
100-5510-500-5003	Salaries & Wages / Overtime	10,000.00	1,135.77	-	1,135.77	8,864.23	11%	10,000.00	
100-5510-500-5004	Salaries & Wages / On Call	-	-	-	-	-	0%	-	
100-5510-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	640.75	-	640.75	1,959.25	25%	2,600.00	
	Subtotal: Payroll Expenses	510,700.00	229,845.00	-	229,845.00	280,855.00	45%	510,700.00	
100-5510-510-5101	Benefits / FICA	31,400.00	14,468.06	-	14,468.06	16,931.94	46%	31,400.00	
100-5510-510-5102	Benefits / Medicare	7,400.00	3,383.60	-	3,383.60	4,016.40	46%	7,400.00	
100-5510-510-5123	Benefits / Disability Insurance	4,600.00	1,209.64	-	1,209.64	3,390.36	26%	4,600.00	
100-5510-510-5125	Benefits / Life Insurance	3,100.00	1,060.17	-	1,060.17	2,039.83	34%	3,100.00	
100-5510-510-5121	Benefits / Dental	9,900.00	4,959.15	-	4,959.15	4,940.85	50%	9,900.00	
100-5510-510-5120	Benefits / Hosp / Med Insurance	182,400.00	85,803.02	-	85,803.02	96,596.98	47%	182,400.00	
100-5510-510-5122	Benefits / Vision Care Insurance	2,000.00	1,015.39	-	1,015.39	984.61	51%	2,000.00	
100-5510-510-5124	Benefits / EAP	300.00	150.11	-	150.11	149.89	50%	300.00	
100-5510-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	3,885.18	-	3,885.18	13,714.82	22%	17,600.00	
100-5510-510-5105	Expenses / PERS-Pension Classic	11,500.00	5,734.25	-	5,734.25	5,765.75	50%	11,500.00	
100-5510-510-5106	PERS-Pension / Employer PEPR-2nd Tier	29,800.00	12,899.03	-	12,899.03	16,900.97	43%	29,800.00	
100-5510-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	7,300.00	3,638.77	-	3,638.77	3,661.23	50%	7,300.00	
100-5510-510-5103	Expenses / Workers Comp Ins	2,700.00	3,303.42	-	3,303.42	(603.42)	122%	2,700.00	
100-5510-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%	-	
	Subtotal: Benefits Expenses	310,000.00	141,509.79	-	141,509.79	168,490.21	46%	310,000.00	
	Subtotal: Payroll and Benefits Expenses	820,700.00	371,354.79	-	371,354.79	449,345.21	45%	820,700.00	
	Customer service (misc) training including water Distribution Operator Water Treatment, QWEL, and Water Use Efficiency Practitioner Certificates. New Tyler Incode system training	5,000.00							
100-5510-515-5200	Expenses / Training	5,000.00	-	-	-	5,000.00	0%	5,000.00	
	Garda: Daily deposit pickup \$580/mth	9,500.00	4,237.30						
100-5510-525-5309	Professional Services / Armored Transport	9,500.00	4,237.30	-	4,237.30	5,262.70	45%	9,500.00	
	Qualtric/CS Call surveys	4,000.00	275.70						
100-5510-525-5340	Professional Services / Other Consultants	4,000.00	275.70	-	275.70	3,724.30	7%	4,000.00	
	District Uniforms	1,500.00							
100-5510-536-5475	Operating Supplies / Uniforms	1,500.00	-	-	-	1,500.00	0%	1,500.00	
	Miscellaneous items, bulletin Board or awards for CS Reps	500.00							
	Receipts for satellite locations	1,000.00	393.41						
100-5510-530-5403	Operating Supplies / Miscellaneous	1,500.00	393.41	-	393.41	1,106.59	26%	1,500.00	
	Mail Machine Lease	3,500.00							
100-5510-536-5412	Equipment	3,500.00	-	-	-	3,500.00	0%	3,500.00	
	Pak N' Mail: Average transaction is 200 per month	2,400.00	1,192.00						through 11/30/20
	J Check Cashing: Average transaction is 310 per month	3,720.00	1,336.00						through 11/30/20
	Pay Near Me fees (Month of April 850 payments)	20,400.00	8,059.50						through 11/30/20
	Tyler convinence fee \$1.25/IVR & \$.85/Online Payments per transaction. 9,000 transaction per month.	113,400.00	31,087.80						through 9/30/20
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees	139,920.00	41,675.30	-	41,675.30	98,244.70	30%	139,920.00	
	Bank Merchant Charges Approximatly an average \$14,200 per month	170,400.00	74,205.82						through 11/30/20
100-5510-536-5320	Miscellaneous / Bank Card Expense	170,400.00	74,205.82	-	74,205.82	96,194.18	44%	170,400.00	
	Field Training, Customer Service Training	500.00							
100-5510-515-5202	Miscellaneous / Trans/Meals/Lodging	500.00	-	-	-	500.00	0%	500.00	
	Subtotal: Non Payroll and Benefits Expenses	335,820.00	120,787.53	-	120,787.53	215,032.47	36%	335,820.00	
	Total Expenses: Customer Service - 5510	1,156,520.00	492,142.32	-	492,142.32	664,377.68	43%	1,156,520.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals &		Budget	Percent	Mid Year	Amended	Justification	
Project #	Current	YTD Actual	Encumbrances	Encumbrances	Remaining	Used	Adjustments	Budget		
	Budget	As of 12/31/20		Total						
Meter Reading - 5520										
100-5520-500-5001	Salaries & Wages / Full Time	432,500.00	208,490.59	-	208,490.59	224,009.41	48%		432,500.00	
100-5520-500-5003	Salaries & Wages / Overtime	15,000.00	7,797.46	-	7,797.46	7,202.54	52%		15,000.00	
100-5520-500-5004	Salaries & Wages / On Call	5,000.00	4,184.62	-	4,184.62	815.38	84%		5,000.00	
100-5520-500-5020	Salaries & Wages / Bilingual Compensation	700.00	317.25	-	317.25	382.75	45%		700.00	
100-5520-500-5021	Labor / Class A Drivers License		317.25	-	317.25	(317.25)	0%		-	
	Subtotal: Payroll Expenses	453,200.00	221,107.17	-	221,107.17	232,092.83	49%	-	453,200.00	
100-5520-510-5101	Benefits / FICA	27,300.00	13,940.65	-	13,940.65	13,359.35	51%		27,300.00	
100-5520-510-5102	Benefits / Medicare	6,400.00	3,260.44	-	3,260.44	3,139.56	51%		6,400.00	
100-5520-510-5123	Benefits / Disability Insurance	3,600.00	1,053.81	-	1,053.81	2,546.19	29%		3,600.00	
100-5520-510-5125	Benefits / Life Insurance	2,400.00	906.39	-	906.39	1,493.61	38%		2,400.00	
100-5520-510-5121	Benefits / Dental	5,800.00	3,311.08	-	3,311.08	2,488.92	57%		5,800.00	
100-5520-510-5120	Benefits / Hosp / Med Insurance	101,200.00	52,787.95	-	52,787.95	48,412.05	52%		101,200.00	
100-5520-510-5122	Benefits / Vision Care Insurance	1,500.00	826.08	-	826.08	673.92	55%		1,500.00	
100-5520-510-5124	Benefits / EAP	200.00	122.22	-	122.22	77.78	61%		200.00	
100-5520-510-5100	Benefits / Deferred Comp-ER Match	13,700.00	3,591.97	-	3,591.97	10,108.03	26%		13,700.00	
100-5520-510-5105	Expenses / PERS-Pension Classic	13,200.00	6,362.57	-	6,362.57	6,837.43	48%		13,200.00	
100-5520-510-5106	PERS-Pension / Employer PEPR-2nd Tier	23,700.00	10,776.45	-	10,776.45	12,923.55	45%		23,700.00	
100-5520-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	8,400.00	4,037.56	-	4,037.56	4,362.44	48%		8,400.00	
100-5520-510-5109	Expense / PERS - Pension Expense - GASB 68									
100-5520-510-5103	Expenses / Workers Comp Ins	2,700.00	3,447.60	-	3,447.60	(747.60)	128%		2,700.00	
	Subtotal: Benefits Expenses	210,100.00	104,424.77	-	104,424.77	105,675.23	50%	-	210,100.00	
	Subtotal: Payroll and Benefits Expenses	663,300.00	325,531.94	-	325,531.94	337,768.06	49%	-	663,300.00	
	Water Treatment and Distribution Cert./Renewal	805.00	270.00							
	Operator II: Water Class) 5 * \$50	250.00								
100-5520-515-5200	Expenses / Training	1,055.00	270.00	-	270.00	785.00	26%		1,055.00	
	Uniforms and safety boots for 8 employees.	4,200.00	2,411.51							
100-5520-536-5475	Operating Supplies / Uniforms	4,200.00	2,411.51	-	2,411.51	1,788.49	57%		4,200.00	
	Door tags: \$800, 3x a year. Tools and supplies.	4,000.00								Door tags yet to be purchased.
	Tools and supplies:	7,000.00	2,663.48							
100-5520-530-5407	Operating Supplies / Shop Supplies	11,000.00	2,663.48	-	2,663.48	8,336.52	24%		11,000.00	
	Warranty MXU's. \$100/each for 500.	50,000.00	24,991.58							
	Large meter testing. \$65/each for 275.	17,875.00		17,155.00						
	Large meter repair or replace. \$150/each for 40.	6,000.00	431.00							Repairs to follow after testing.
	Meter registers/parts. \$90/each for 150.	13,500.00		8,347.39						Repairs to follow after testing.
	Meter reading laptop. \$3000/each.	3,000.00								Yet to be purchased
	Meter box lids. \$40/each for 1000.	40,000.00	19,555.00							
	Small meter testing. \$40/meter for 250.	10,000.00	120.00							
	Meters. \$161.09/each for 600.	96,654.00	264.30	45,895.55						
	Meter service repair parts. \$98.86/each for 100.	9,886.00	4,954.00							
	MXU's radios. \$129.13/each for 500.	64,565.00	31,550.00							
	Meter boxes. QTY 100	8,520.00	4,120.00							
	Reduction overall	(40,000.00)								
100-5520-540-5608	Repair & Maintenance / Meters & AMR's	280,000.00	85,985.88	71,397.94	157,383.82	122,616.18	56%		280,000.00	
	AMR replacement program/repairs, \$500/each for 40.	20,000.00								Anticipate using these funds.
	Handhelds and programers, \$3,000/each for 4.	12,000.00								Anticipate using these funds.
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgram	32,000.00	-	-	-	32,000.00	0%		32,000.00	
	Subtotal: Non Payroll and Benefits Expenses	328,255.00	91,330.87	71,397.94	162,728.81	165,526.19	50%	-	328,255.00	
	Total Expenses: Meter Reading - 5520	991,555.00	416,862.81	71,397.94	488,260.75	503,294.25	49%	-	991,555.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification	
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget		
Billing - 5530										
100-5530-500-5001	Salaries & Wages / Full Time	218,800.00	77,072.80	-	77,072.80	141,727.20	35%		218,800.00	
100-5530-500-5003	Salaries & Wages / Overtime	5,000.00	1,460.47	-	1,460.47	3,539.53	29%		5,000.00	
100-5530-500-5020	Salaries & Wages / Bilingual Compensation	650.00	317.25	-	317.25	332.75	49%		650.00	
	Subtotal: Payroll Expenses	224,450.00	78,850.52	-	78,850.52	145,599.48	35%	-	224,450.00	
100-5530-510-5101	Benefits / FICA	13,700.00	4,913.47	-	4,913.47	8,786.53	36%		13,700.00	
100-5530-510-5102	Benefits / Medicare	3,200.00	1,149.09	-	1,149.09	2,050.91	36%		3,200.00	
100-5530-510-5123	Benefits / Disability Insurance	1,500.00	399.66	-	399.66	1,100.34	27%		1,500.00	
100-5530-510-5125	Benefits / Life Insurance	1,000.00	321.84	-	321.84	678.16	32%		1,000.00	
100-5530-510-5121	Benefits / Dental	3,400.00	1,284.21	-	1,284.21	2,115.79	38%		3,400.00	
100-5530-510-5120	Benefits / Hosp / Med Insurance	54,300.00	22,864.52	-	22,864.52	31,435.48	42%		54,300.00	
100-5530-510-5122	Benefits / Vision Care Insurance	700.00	258.15	-	258.15	441.85	37%		700.00	
100-5530-510-5124	Benefits / EAP	100.00	38.17	-	38.17	61.83	38%		100.00	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	697.74	-	697.74	5,202.26	12%		5,900.00	
100-5530-510-5105	Expenses / PERS-Pension Classic	23,700.00	7,846.71	-	7,846.71	15,853.29	33%		23,700.00	
100-5530-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	15,000.00	4,979.88	-	4,979.88	10,020.12	33%		15,000.00	
100-5530-510-5109	Expense / PERS - Pension Expense - GASB 68									
100-5530-510-5103	Expenses / Workers Comp Ins	1,200.00	406.31	-	406.31	793.69	34%		1,200.00	
	Subtotal: Benefits Expenses	123,700.00	45,159.75	-	45,159.75	78,540.25	37%	-	123,700.00	
	Subtotal: Payroll and Benefits Expenses	348,150.00	124,010.27	-	124,010.27	224,139.73	36%	-	348,150.00	
	New Tyler system web-based trainings	1,000.00								Training will be scheduled for second half of the year.
	ICWA Membership and Classes - continued education credits for D2 certification	1,000.00								Training will be scheduled for second half of the year. Have 1 vacancy in department.
	AWWA Trainings - continued education credits for D2 cert.	1,000.00	245.00							
	Collections training	500.00								
100-5530-515-5200	Expenses / Training	3,500.00	245.00	-	245.00	3,255.00	7%		3,500.00	
	Collection agency fees (kept by agency when debt is collected)	1,500.00								Due to COVID, the District hasn't incurred collection agency fees.
100-5530-525-5340	Professional Services / Other Consultants	1,500.00	-	-	-	1,500.00	0%		1,500.00	
	District Shirts	-								
100-5530-536-5475	Operating Supplies / Uniforms	-	-	-	-	-	0%		-	
	County Recorder fee for lien releases	1,000.00	540.00							
100-5530-530-5403	Operating Supplies / Miscellaneous	1,000.00	540.00	-	540.00	460.00	54%		1,000.00	
	InfoSend - printing for bills mailed: 20,000 bills per month x 12 months	17,400.00	11,418.02	5,981.98						
	InfoSend - printing for Important Notices mailed	9,025.00		9,025.00						
	InfoSend - printing for Urgent Notices mailed	4,475.00		4,475.00						
100-5530-525-5304	Outside Labor / Contractors/Printing	30,900.00	11,418.02	19,481.98	30,900.00	-	100%		30,900.00	
	InfoSend - postage for bills mailed: 20,000 bills per month x 12 months = 240,000 bills per year x average postage at \$0.3 per piece.	72,000.00	33,239.54	38,760.46						
	InfoSend - postage for Important Notices mailed: 95,000 per year x average postage at \$0.42 per piece.	39,900.00		39,900.00						
	InfoSend - postage for Urgent Notices mailed: 25,000 per year x average postage at \$0.42 per piece.	10,500.00		10,500.00						
100-5530-536-5471	Communication Services / Postage & Shipping	122,400.00	33,239.54	89,160.46	122,400.00	-	100%		122,400.00	
	Mileage to meetings, and training classes, Meal Reimbursement	500.00								
100-5530-515-5202	Miscellaneous / Trans/Meals/Lodging	500.00	-	-	-	500.00	0%		500.00	
	Subtotal: Non Payroll and Benefits Expenses	159,800.00	45,442.56	108,642.44	154,085.00	5,715.00	96%	-	159,800.00	
	Total Expenses: Billing - 5530	507,950.00	169,452.83	108,642.44	278,095.27	229,854.73	55%	-	507,950.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Administration - 5610									
100-5610-500-5001	Salaries & Wages / Full Time	994,500.00	374,137.64	-	374,137.64	620,362.36	38%		994,500.00
100-5610-500-5003	Salaries & Wages / Overtime	7,000.00	8,865.04	-	8,865.04	(1,865.04)	127%		7,000.00
100-5610-500-5020	Salaries & Wages / Bilingual Compensation	700.00	200.00	-	200.00	500.00	29%		700.00
100-5610-510-5104	Salaries & Wages / Vehicle Allowance	12,200.00	3,690.75	-	3,690.75	8,509.25	30%		12,200.00
	Subtotal: Payroll Expenses	1,014,400.00	386,893.43	-	386,893.43	627,506.57	38%	-	1,014,400.00
100-5610-510-5101	Benefits / FICA	46,400.00	11,396.84	-	11,396.84	35,003.16	25%		46,400.00
100-5610-510-5102	Benefits / Medicare	14,200.00	5,700.03	-	5,700.03	8,499.97	40%		14,200.00
100-5610-510-5123	Benefits / Disability Insurance	3,600.00	1,153.67	-	1,153.67	2,446.33	32%		3,600.00
100-5610-510-5125	Benefits / Life Insurance	2,400.00	843.75	-	843.75	1,556.25	35%		2,400.00
100-5610-510-5121	Benefits / Dental	7,500.00	2,871.11	-	2,871.11	4,628.89	38%		7,500.00
100-5610-510-5120	Benefits / Hosp / Med Insurance	123,500.00	45,208.98	-	45,208.98	78,291.02	37%		123,500.00
100-5610-510-5122	Benefits / Vision Care Insurance	1,500.00	602.35	-	602.35	897.65	40%		1,500.00
100-5610-510-5124	Benefits / EAP	200.00	89.00	-	89.00	111.00	45%		200.00
100-5610-510-5100	Benefits / Deferred Comp-ER Match	33,700.00	5,546.62	-	5,546.62	28,153.38	16%		33,700.00
100-5610-510-5105	Expenses / PERS-Pension Classic	12,200.00	7,651.58	-	7,651.58	4,548.42	63%		12,200.00
100-5610-510-5106	PERS-Pension / Employer PEPR-2nd Tier	64,500.00	8,383.35	-	8,383.35	56,116.65	13%		64,500.00
100-5610-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	7,800.00	4,850.26	-	4,850.26	2,949.74	62%		7,800.00
100-5610-510-5103	Expenses / Workers Comp Ins	5,500.00	2,183.45	-	2,183.45	3,316.55	40%		5,500.00
100-5610-510-5109	Expense / PERS - Pension Expense - GASB 68		-	-	-	-	0%		-
	Subtotal: Benefits Expenses	323,000.00	96,480.99	-	96,480.99	226,519.01	30%	-	323,000.00
	Subtotal: Payroll and Benefits Expenses	1,337,400.00	483,374.42	-	483,374.42	854,025.58	36%	-	1,337,400.00
	CalPERS Education Forum		800.00						
	CSFMO Conference - Registration Fee - CFO		900.00						
	CSDA General Management Leadership Summit (June - 3 days)		1,350.00						
	Misc. Seminars- CPE		2,000.00						
	CSDA meeting/training		2,566.00						
	Small Water System Operator & Maint & Treatment books		1,930.50	1,930.50					
	CSDA Governance Foundation Workshops District of Distinction		6,750.00				10,000.00		
100-5610-515-5200	Expenses / Training	5,050.00	11,621.50	1,930.50	13,552.00	(8,502.00)	268%	10,000.00	15,050.00
	District Shirt and Emboidary. Uniforms		500.00						
100-5610-536-5475	Operating Supplies / Uniforms	500.00	-	-	-	500.00	0%		500.00
	WEF Membership		3,000.00						
100-5610-536-5500	Miscellaneous / Promotional Activities	3,000.00	-	-	-	3,000.00	0%		3,000.00
	Outside printing of the annual Consumer Confidence Report. Minimal printing required due to website posting.		2,000.00						
	Business cards and other misc. printing needs		5,000.00	977.88					
	Letterhead Printing		1,700.00						
			(3,700.00)						
100-5610-536-5411	Miscellaneous / Printing	5,000.00	977.88	-	977.88	4,022.12	20%		5,000.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #		Current Budget	YTD Actual As of 12/31/20	Encumbrances	Remaining	Used	Adjustments	Budget	
	ACWA SPRING Registration Fee	2,175.00							
	Travel expenses, hotel & food								
	ACWA FALL Registration Fee Travel expenses, hotel & food	2,100.00							
	ASBC-CSDA - Monthly Meeting (5 people max per meetingx12 meetings)	1,260.00							
	ACWA Legislative Symposium	1,080.00							
	ACWA Legislative Symposium travel expenses, hotel & food								
	CSDA Government Affairs Day - Legislative Days May	825.00							
	CSDA Government Affairs Day - Sacramento Travel Expenses, Hotel & Food								
	CSFMO travel expenses								
	ACWA DC	2,100.00							
	ACWA DC travel expenses, hotel & food	15,000.00	(375.00)						
	MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Safety Lunch, training meetings	5,000.00	1,971.67						Through 11/30/20
	CSDA Annual Conference - Indian Wells - Sept 24-27								
	CSDA Annual Conference - Indian Wells - Travel Expenses, hotel & food								
	Employee Seminar - Venue/Raffle Prizes/Awards etc	15,000.00							
	CSDA Board Secretary/Clerk Conference -								
	CSDA Board Secretary/Clerk Conference - Travel Expenses, Hotel & Food	1,800.00							
	Board/Committee Meals - Budget workshop - June 6, 2020	3,200.00							
	Midyear Adjustment. Underfunded	-							
	WaterSmart Innovation Conference - 10/19								
	WaterSmart Lodging and travel								
	LCW HR Conference. This conference is being attended by Administrative personnel.								
	LCW Conference lodging (2 nights x 3 ppl) and travel								
	Fontana Mayor's Gala (1 table)	450.00							
	WESTCAS	4,000.00							
	WESTCAS lodging and travel								
	Goal to reduce to \$52,580 however the above reflects the needs/requests of the District.	13,110.00					(15,000.00)		
100-5610-515-5202	Miscellaneous / Trans/Meals/Lodging	67,100.00	1,596.67	-	1,596.67	65,503.33	2%	(15,000.00)	52,100.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts	Project #	FY 2020-21	Actuals & Encumbrances		Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
		Current Budget	YTD Actual As of 12/31/20	Encumbrances					
Association of California Water Agencies Membership dues		25,000.00	25,255.00						
California Special Districts Assocaiton		7,000.00	7,805.00						
CostcoMembership		400.00							
WESTCAS Membership		1,300.00							
California Society of Municipal Finance Officers		120.00							
Association of Government Accountants		150.00							
California Municipal Tax Association		100.00							
Subscriptions		195.00							
American Water Works Association		3,900.00	4,394.00						
Government Finance Officers Association		150.00	150.00						
The Sun Subscription		150.00							
Association of San Bernardino County Special Districts		275.00							
Cal CPA									
Misc Membership		500.00	128.22						
100-5610-515-5201	Miscellaneous / Dues & Subscriptions	39,240.00	37,732.22	-	37,732.22	1,507.78	96%	39,240.00	
	Retirement luncheon and gift expenses for retiring staff	5,000.00	4,908.38				5,000.00		
	Misc Expenses	820.00	647.16						
	BOD Tablecloth Drycleaning	200.00							
100-5610-536-5454	Miscellaneous / Office Supplies	6,020.00	5,555.54	-	5,555.54	464.46	92%	5,000.00	11,020.00
	Daily Journal Various amounts billed	500.00							
	ACWA	400.00							
	Rialto Record	500.00							
100-5610-536-5474	Miscellaneous / Recruitment	1,400.00	-	-	-	1,400.00	0%	1,400.00	
	General Legal Counsel (\$20,000/month average Tafoya & Garcia)	401,200.00	89,791.81						
	Contingency	25,000.00					79,680.00		Transfer funds from HR Manager professional services
	Varner-Brandt legal services	50,000.00							
	Albright, Yee & Schmit		1,884.00						
	Smith Law Offices		11,411.25						
	Law Offices of Glenn Ward CALSADA		41,538.75	25,000.00					
	Leal Trejo Attorneys at Law		25,680.00						
	Ivie Mcneill & Wyatt		20,607.92	28,583.88					
100-5610-526-5330	Professional Services / Legal	476,200.00	190,913.73	53,583.88	244,497.61	231,702.39	51%	79,680.00	555,880.00
	SBVMWD - Habitat Conservation Plan	40,000.00							
100-5610-537-5505	Programs / Regional Programs	40,000.00	-	-	-	40,000.00	0%	40,000.00	
	Subtotal: Non Payroll and Benefits Expenses	643,510.00	248,397.54	55,514.38	303,911.92	339,598.08	47%	79,680.00	723,190.00
	Total Expenses: Administration - 5610	1,980,910.00	731,771.96	55,514.38	787,286.34	1,193,623.66	40%	79,680.00	2,060,590.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
General Operations - 5615									
	Amount per CalPERS Actuarial - Unfunded Liability lump sum payment	431,000.00	431,533.00				533.00		One time payment for FY2021
100-5615-510-5108	Expenses / PERS-Pension	431,000.00	431,533.00	-	431,533.00	(533.00)	100%	533.00	431,533.00
	Approx \$4500 each quarter	18,000.00	23,057.57				14,467.00		
100-5615-510-5145	Expense / State Unemployment Ins	18,000.00	23,057.57	-	23,057.57	(5,057.57)	128%	14,467.00	32,467.00
	OPEB Liability. New Valuation done by Bartel to include Board Approved changes. Will have report by July 2020.	359,444.00							Will make one time payment to CERBT in January 2021.
100-5615-510-5135	Post Employment OPEB	359,444.00	-	-	-	359,444.00	0%		359,444.00
	Average \$431 per month - Inland Desert Security Answering Services	7,000.00	4,773.58						
100-5615-525-5318	Professional Services / Telephone Answering Svc	7,000.00	4,773.58	-	4,773.58	2,226.42	68%		7,000.00
	\$2300 per month plus unexpected repairs.	35,000.00	10,761.10	16,580.00					
100-5615-525-5308	Professional Services / Alarm	35,000.00	10,761.10	16,580.00	27,341.10	7,658.90	78%		35,000.00
	Office Supplies for the District	55,000.00	10,872.27						
	Internal Transfer for Janitorial COVID	(20,000.00)							Reduced and Transferred \$20K to Janitorial due to staff telecommuting and using less supplies at the District.
100-5615-530-5409	Operating Supplies / Stationery & Office	35,000.00	10,872.27	-	10,872.27	24,127.73	31%		35,000.00
	Gasoline and Diesel Fuel for Fleet	130,000.00	48,629.51	9,154.95					Fuel Consumption by Fleet is trending at 44% which is expected at Mid year budget.
100-5615-530-5402	Operating Supplies / Gasoline & Oil	130,000.00	48,629.51	9,154.95	57,784.46	72,215.54	44%		130,000.00
	Operations Department needs \$95K for raw materials to repair and backfill trenches. I.e., sand, type II base, asphalt, gravel, etc.	95,000.00	18,998.57	33,301.56					
100-5615-530-5408	Operating Supplies / Shop Supplies	95,000.00	18,998.57	33,301.56	52,300.13	42,699.87	55%		95,000.00
	Furniture and Equipment for District	15,000.00	3,375.80						Although currently at 23%, we may make some furniture or equipment purchases that are needed for the new staff.
100-5615-536-5413	Other Expenses / Furniture & Equipment	15,000.00	3,375.80	-	3,375.80	11,624.20	23%		15,000.00
	Average \$3000 per month for Electricity for District Headquarters	36,000.00	21,082.66						
100-5615-550-5652	Utility Services / Electric	36,000.00	21,082.66	-	21,082.66	14,917.34	59%		36,000.00
	Agua Mansa Properties Inc & Burrtec Waste Industries & Solid Waste Management	25,000.00	13,068.37	2,560.00					
100-5615-550-5654	Utility Services / Trash	25,000.00	13,068.37	2,560.00	15,628.37	9,371.63	63%		25,000.00
	Rialto Water Services Approx 175-200 per month	2,800.00	985.77						
100-5615-550-5656	Utility Services / Water	2,800.00	985.77	-	985.77	1,814.23	35%		2,800.00
	Gas Co. Services Approx 150 per month	2,000.00	313.38						
100-5615-550-5653	Utility Services / Gas	2,000.00	313.38	-	313.38	1,686.62	16%		2,000.00
	Janitorial Services (Reg Daily Janitorial, Deep Cleaning of Restrooms, Janitorial Supplies, Mats Cleaning, Window Cleaning)	75,000.00	42,024.64	41,147.15					More than expected sanitary services needed due to COVID.
	Internal Transfer from Operating Supplies due to COVID	20,000.00							Transferred from \$20K from Stationery and Office due to increased misting, disinfecting and frequency of cleaning at District Headquarters and Vehicles due to COVID-19
100-5615-525-5313	Professional Services / Janitorial	95,000.00	42,024.64	41,147.15	83,171.79	11,828.21	88%		95,000.00
	Copier Maintenance and Supplies	20,000.00	2,046.06						Copies and Printing are significantly low at this time due to majority of Office staff is telecommuting as well as the continued rollout of electronic documents in Tyler further reducing copies and printing.
100-5615-540-5610	Repair & Maintenance / Office Equipment	20,000.00	2,046.06	-	2,046.06	17,953.94	10%		20,000.00
	Communication Equipment for District (Truck Radios, Walkie Talkies, Repairs and Maintenance for Comm Equipment)	10,000.00							The \$10K budgeted is for anticipated communication and safety equipment repairs and maintenance for our current fleet of 50 plus vehicles. Although none has been spent we should always have a reserve for unexpected expenses.
100-5615-540-5603	Repair & Maintenance / Communication Equipment	10,000.00	-	-	-	10,000.00	0%		10,000.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
	Fleet Repair Maint. Costs	90,000.00	45,125.97	3,593.47					Fleet Repairs such as oil changes, brakes, and other engine repairs are trending at about 54% which is where we should be at mid year budget.
100-5615-540-5617	Repair & Maintenance / Vehicle	90,000.00	45,125.97	3,593.47	48,719.44	41,280.56	54%	90,000.00	
	Fleet Leasing, DMV Fees, and buyouts of remaining trucks	70,000.00	20,121.19	16,450.19					We are anticipating to purchase the remaining 8 leased vehicles from Enterprise before Fiscal Year End. DMV Fees for the fleet are also in this General Ledger account.
100-5615-528-5380	Leasing / Vehicle	70,000.00	20,121.19	16,450.19	36,571.38	33,428.62	52%	70,000.00	
	ACWA/JPIA General Liability	276,000.00	99,248.57						Through 11/30/20
100-5615-536-5303	Miscellaneous / Insurance-Auto / Gen	276,000.00	99,248.57	-	99,248.57	176,751.43	36%	276,000.00	
	AT&T	75,000.00	25,482.79						
	Verizon Wireless	45,000.00	27,608.38						
100-5615-550-5650	Communication Services / Telephone	120,000.00	53,091.17	-	53,091.17	66,908.83	44%	120,000.00	
	Monthly postage check to Hassler/USPS for postage	10,000.00	979.95						
100-5615-536-5471	Communication Services / Postage & Shipping	10,000.00	979.95	-	979.95	9,020.05	10%	10,000.00	
	Various Project Closings - expensed amount, not capitalized upon closing	50,000.00	702.00	39,127.37					
100-5615-540-5470	Improvements Projects / Cap Improvement Proj Exp	50,000.00	702.00	39,127.37	39,829.37	10,170.63	80%	50,000.00	
	New Mailroom copier needed. Current one is about 10 years old and gets repaired too often	5,000.00	995.79						Only 20% is budgeted but it is reserved for rentals of equipment that may be needed for certain repairs or work at the District. Mailroom copier will be addressed at next Fiscal Year as this should have been in CIP as the anticipated cost of the needed replacement copier is over \$10K.
100-5615-528-5381	Rentals / Equipment	5,000.00	995.79	-	995.79	4,004.21	20%	5,000.00	
	Building and Facility Maintenance Costs (Garden Maintenance, AC Maintenance, Pest Exterminator, Roof Repair, Etc)	25,000.00	15,765.00	12,300.00					
	Replace Roll Up Door with Wicket Door if possible	8,000.00							
	HQs roof repair and maintenance.	5,000.00							
100-5615-540-5613	Repair & Maintenance / Structures & Improvements	38,000.00	15,765.00	12,300.00	28,065.00	9,935.00	74%	38,000.00	
	This GL is shared among departments. Repair and maintenance for forklifts, 4 backhoes, emergency generators, etc.	20,000.00	5,661.96						
100-5615-540-5607	Repair & Maintenance / Major Equip & Gen Plant	20,000.00	5,661.96	-	5,661.96	14,338.04	28%	20,000.00	
	State Water Resources Control Board	85,000.00	19,004.00	63,515.06					
	City of Rialto - Encroachment Permit Fees	75,000.00	417.00						
	South Coast AQMD	8,000.00	4,431.33						
	Dept of Toxic Substances	200.00							
	County of SB-filing fee notice of exemption	50.00	50.00						
	County Treasurer / County of SB LAFCO	20,000.00	20,000.00						
	USPS - PO Box Rental	500.00							
	SB County Fire Protection	800.00	4,654.00						
	Western Municipal Water District	800.00							
	City of Fontana - Encroachment Permit Fees	1,000.00							
	Annual San Bernardino County Street Permit Fees	500.00	201.00						
	SB County Flood Control District		1,236.00						
	Other Permits		998.49						
100-5615-536-5473	Miscellaneous / Permits & Fees	191,850.00	50,991.82	63,515.06	114,506.88	77,343.12	60%	191,850.00	
100-5615-536-5455	Bad Debt Expense / Water Related	30,000.00	-	-	-	30,000.00	0%	30,000.00	
100-6800-614-6080	LITIGATION LOSS / LITIGATION LOSS	-	250,000.00	-	250,000.00	(250,000.00)	0%	-	
	Subtotal: Non Payroll and Benefits Expenses	2,217,094.00	1,174,205.70	237,729.75	1,411,935.45	805,158.55	64%	15,000.00	2,232,094.00
	Total Expenses: General Operations - 5615	2,217,094.00	1,174,205.70	237,729.75	1,411,935.45	805,158.55	64%	15,000.00	2,232,094.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Accounting #	Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Remaining	Used	Adjustments	Budget	
Accounting - 5620									
100-5620-500-5001	Salaries & Wages / Full Time	417,100.00	194,887.24	-	222,212.76	47%		417,100.00	
100-5620-500-5003	Salaries & Wages / Overtime	10,000.00	4,271.59	-	5,728.41	43%		10,000.00	
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	1,950.00	847.00	-	1,103.00	43%		1,950.00	
	Subtotal: Payroll Expenses	429,050.00	200,005.83	-	229,044.17	47%	-	429,050.00	
100-5620-510-5101	Benefits / FICA	26,000.00	12,617.50	-	13,382.50	49%		26,000.00	
100-5620-510-5102	Benefits / Medicare	6,100.00	2,950.87	-	3,149.13	48%		6,100.00	
100-5620-510-5123	Benefits / Disability Insurance	2,600.00	900.64	-	1,699.36	35%		2,600.00	
100-5620-510-5125	Benefits / Life Insurance	1,700.00	687.00	-	1,013.00	40%		1,700.00	
100-5620-510-5121	Benefits / Dental	8,100.00	3,436.68	-	4,663.32	42%		8,100.00	
100-5620-510-5120	Benefits / Hosp / Med Insurance	121,600.00	52,798.00	-	68,802.00	43%		121,600.00	
100-5620-510-5122	Benefits / Vision Care Insurance	1,100.00	499.09	-	600.91	45%		1,100.00	
100-5620-510-5124	Benefits / EAP	200.00	73.58	-	126.42	37%		200.00	
100-5620-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	3,518.91	-	6,281.09	36%		9,800.00	
100-5620-510-5105	Expenses / PERS-Pension Classic	39,500.00	14,660.31	-	24,839.69	37%		39,500.00	
100-5620-510-5106	PERS-Pension / Employer PEPR-2nd Tier	3,900.00	4,275.95	-	(375.95)	110%		3,900.00	
100-5620-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	25,100.00	9,303.17	-	15,796.83	37%		25,100.00	
100-5620-510-5109	Expense / PERS - Pension Expense - GASB 68								
100-5620-510-5103	Expenses / Workers Comp Ins	2,200.00	1,030.16	-	1,169.84	47%		2,200.00	
	Subtotal: Benefits Expenses	247,900.00	106,751.86	-	141,148.14	43%	-	247,900.00	
	Subtotal: Payroll and Benefits Expenses	676,950.00	306,757.69	-	370,192.31	45%	-	676,950.00	
	Government Finance Officers Association Accounting training. This would be for seven employees. California Society of Municipal Finance Officers (CSMFO) training.	3,000.00							Training has been scheduled for second half of the year. Waiting for invoices to pay.
100-5620-515-5200	Expenses / Training	3,000.00	-	-	3,000.00	0%		3,000.00	
	Mileage to meetings, and training classes,	500.00							
100-5620-515-5202	Miscellaneous / Trans/Meals/Lodging	500.00	-	-	500.00	0%		500.00	
	Supplies Specific for Department. Ex: Checks -	500.00	70.02						
100-5620-530-5403	Operating Supplies / Miscellaneous	500.00	70.02	-	429.98	14%		500.00	
	Average \$5000 per month - Chase Bank Fees. Increase due to more investment and less in account.	60,000.00	15,494.40						Through 11/30/20. Negotiated with Bank to reduce and streamline services.
100-5620-536-5302	Miscellaneous / Bank Account Analysis	60,000.00	15,494.40	-	44,505.60	26%		60,000.00	
	CSMFO Membership - Accounting Manager and Accountants	330.00							Membership renewed in January.
	APA Membership - Accountant & Payroll	508.00	258.00						
	GFOA - Accounting Department	640.00	160.00						Membership renewed in January.
100-5620-515-5201	Miscellaneous / Dues & Subscriptions	1,478.00	418.00	-	1,060.00	28%		1,478.00	
	Annual Audit Fee including State Controllers Financial Rpt	46,500.00	45,000.00	1,500.00					Audit Completed
	CAFR Award GFOA fee	460.00							Applied for CAFR Award will be processed second half of year.
100-5620-525-5310	Professional Services / Auditing	46,960.00	45,000.00	1,500.00	460.00	99%		46,960.00	
	Fees for US Bank 2016A Bond account and Investment account	9,000.00	567.82						Bond Custody account fees will be processed second half of year.
100-5620-525-5312	Professional Services / Fiscal Agent	9,000.00	567.82	-	8,432.18	6%		9,000.00	
	Chandler Asset Management	12,500.00	4,558.28						Through October 2020
	Actuary - GASB 75 OPEB & GASB 68 PERS Pension	14,500.00	3,200.00						OPEB Valuation will start second half of year.
	DAC - Filings Fees for Bonds	2,500.00	2,500.00						
100-5620-525-5340	Professional Services / Consultants	29,500.00	10,258.28	-	19,241.72	35%		29,500.00	
	County Tax Collection fee for lien payments	200.00							
100-5620-536-5476	Other Miscellaneous / County Tax Collection Fee	200.00	-	-	200.00	0%		200.00	
	Subtotal: Non Payroll and Benefits Expenses	151,138.00	71,808.52	1,500.00	77,829.48	49%	-	151,138.00	
	Total Expenses: Accounting - 5620	828,088.00	378,566.21	1,500.00	448,021.79	46%	-	828,088.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #		Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget
Engineering - 5630									
100-5630-500-5001	Salaries & Wages / Full Time	845,700.00	374,455.10	-	374,455.10	471,244.90	44%		845,700.00
100-5630-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	0%		-
100-5630-500-5003	Salaries & Wages / Overtime	5,000.00	-	-	-	5,000.00	0%		5,000.00
100-5630-500-5004	Salaries & Wages / On Call	-	-	-	-	-	0%		-
100-5630-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	529.75	-	529.75	770.25	41%		1,300.00
	Subtotal: Payroll Expenses	852,000.00	374,984.85	-	374,984.85	477,015.15	44%	-	852,000.00
100-5630-510-5101	Benefits / FICA	51,300.00	21,810.33	-	21,810.33	29,489.67	43%		51,300.00
100-5630-510-5102	Benefits / Medicare	12,100.00	5,544.70	-	5,544.70	6,555.30	46%		12,100.00
100-5630-510-5123	Benefits / Disability Insurance	4,100.00	1,654.50	-	1,654.50	2,445.50	40%		4,100.00
100-5630-510-5125	Benefits / Life Insurance	2,800.00	1,145.70	-	1,145.70	1,654.30	41%		2,800.00
100-5630-510-5121	Benefits / Dental	9,900.00	4,675.60	-	4,675.60	5,224.40	47%		9,900.00
100-5630-510-5120	Benefits / Hosp / Med Insurance	174,500.00	81,516.46	-	81,516.46	92,983.54	47%		174,500.00
100-5630-510-5122	Benefits / Vision Care Insurance	1,700.00	877.71	-	877.71	822.29	52%		1,700.00
100-5630-510-5124	Benefits / EAP	300.00	129.74	-	129.74	170.26	43%		300.00
100-5630-510-5100	Benefits / Deferred Comp-ER Match	15,600.00	7,335.60	-	7,335.60	8,264.40	47%		15,600.00
100-5630-510-5105	Expenses / PERS-Pension Classic	53,300.00	21,280.94	-	21,280.94	32,019.06	40%		53,300.00
100-5630-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	25,900.00	12,656.99	-	12,656.99	13,243.01	49%		25,900.00
100-5630-510-5107	PERS-Pension / Classic-EPMC Neg. Benefit	33,800.00	13,504.54	-	13,504.54	20,295.46	40%		33,800.00
100-5630-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-		-
100-5630-510-5103	Expenses / Workers Comp Ins	12,900.00	5,603.04	-	5,603.04	7,296.96	43%		12,900.00
	Subtotal: Benefits Expenses	398,200.00	177,735.85	-	177,735.85	220,464.15	45%	-	398,200.00
	Subtotal: Payroll and Benefits Expenses	1,250,200.00	552,720.70	-	552,720.70	697,479.30	44%	-	1,250,200.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #		Current Budget	YTD Actual As of 12/31/20	Encumbrances	Remaining	Used	Adjustments	Budget	
	Training for 4 people (\$235x4)	940.00	315.00						
	Training for 4 people (\$120x4)	480.00							
	Other Contact Hour Courses	500.00	100.00						
	Business Writing/Leadership/Supervising Courses	400.00							
	D1 - D3 Distribution Exam Rosa June 12, 2020	130.00							
	Training for 4 people (\$110x4)	440.00							
	T1 - T2 Treatment Certification	1,000.00	110.00						
	2 PPL - CIP Seminar credit for Distribution & Treatment Cert.	260.00	125.00						
	2 PPL - PMP Exams. Membership fees & Chapter Fees	1,000.00	112.83						
	D1 - D3 Distribution Certification	330.00	90.00						
	2 PPL - PE License Renewal Fees	230.00	115.00						
100-5630-515-5200	Expenses / Training	5,710.00	967.83	-	4,742.17	17%		5,710.00	
	Uniforms and Boots	1,300.00	195.82						
	Misc. Tools	500.00							
	Misc. Office Supplies	500.00							
100-5630-536-5475	Operating Supplies / Uniforms	2,300.00	195.82	-	2,104.18	9%		2,300.00	
	Transportation/meals/parking for training and conferences/Lodgings	500.00							
100-5630-515-5202	Miscellaneous / Trans/Meals/Lodging	500.00	-	-	500.00	0%		500.00	
	Maintenance for Engineering Department Plotter/Scanner.	500.00							
	Misc. equipment or repair of equipment	500.00							
100-5630-540-5610	Repair & Maintenance / Office Equipment	1,000.00	-	-	1,000.00	0%		1,000.00	
	Integrated Regional Water Management Plan and Urban Water Management Plan Update	30,000.00	27,038.82						The cost for WVWD's participation in the RUWMP has been paid.
	RBGCA Water Management Plan. Development of Basin Management Plan per Fontana Settlement	25,000.00							
	Capacity Charge Study. Previous study was done in 2013.	80,000.00	17,430.00	12,062.00					
	Professional services not associated with a CIP such as appraisals and surveys ie new well site, AWWA water audit. Etc	20,000.00	5,500.00	3,272.00					
100-5630-525-5340	Professional Services / Other Consultants	155,000.00	49,968.82	15,334.00	89,697.18	42%		155,000.00	
	Subtotal: Non Payroll and Benefits Expenses	164,510.00	51,132.47	15,334.00	98,043.53	40%	-	164,510.00	
	Total Expenses: Engineering - 5630	1,414,710.00	603,853.17	15,334.00	795,522.83	44%	-	1,414,710.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #		Current Budget	YTD Actual As of 12/31/20	Encumbrances	Remaining	Used	Adjustments	Budget	
Information Technology - 5640									
100-5640-500-5001	Salaries & Wages / Full Time	510,500.00	240,600.17	-	240,600.17	269,899.83	47%	510,500.00	
100-5640-500-5003	Salaries & Wages / Overtime	-	3,249.05	-	3,249.05	(3,249.05)	0%	-	
	Subtotal: Payroll Expenses	510,500.00	243,849.22	-	243,849.22	266,650.78	48%	510,500.00	
100-5640-510-5101	Benefits / FICA	28,500.00	10,711.39	-	10,711.39	17,788.61	38%	28,500.00	
100-5640-510-5102	Benefits / Medicare	7,000.00	3,573.95	-	3,573.95	3,426.05	51%	7,000.00	
100-5640-510-5123	Benefits / Disability Insurance	2,100.00	809.86	-	809.86	1,290.14	39%	2,100.00	
100-5640-510-5125	Benefits / Life Insurance	1,400.00	549.00	-	549.00	851.00	39%	1,400.00	
100-5640-510-5121	Benefits / Dental	6,500.00	2,780.82	-	2,780.82	3,719.18	43%	6,500.00	
100-5640-510-5120	Benefits / Hosp / Med Insurance	96,000.00	42,263.00	-	42,263.00	53,737.00	44%	96,000.00	
100-5640-510-5122	Benefits / Vision Care Insurance	900.00	395.83	-	395.83	504.17	44%	900.00	
100-5640-510-5124	Benefits / EAP	100.00	58.35	-	58.35	41.65	58%	100.00	
100-5640-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	2,970.98	-	2,970.98	4,829.02	38%	7,800.00	
100-5640-510-5105	Expenses / PERS-Pension Classic	52,400.00	21,717.65	-	21,717.65	30,682.35	41%	52,400.00	
100-5640-510-5106	PERS-Pension / Employer PEPR-2nd Tier	-	2,048.61	-	2,048.61	(2,048.61)	0%	-	
100-5640-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	33,300.00	13,781.60	-	13,781.60	19,518.40	41%	33,300.00	
100-5640-510-5109	Expense / PERS - Pension Expense - GASB 68								
100-5640-510-5103	Expenses / Workers Comp Ins	2,600.00	1,260.65	-	1,260.65	1,339.35	48%	2,600.00	
	Subtotal: Benefits Expenses	238,600.00	102,921.69	-	102,921.69	135,678.31	43%	238,600.00	
	Subtotal: Payroll and Benefits Expenses	749,100.00	346,770.91	-	346,770.91	402,329.09	46%	749,100.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances			Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget		
	AWWA EL265 - Utility Risk and Resilience Certificate Program	1,300.00							Assessing scheduling options.	
	Cyber Security Certified Ethical Hacker (CEH) training	1,900.00							Will be used by FYE.	
100-5640-515-5200	Expenses / Training	3,200.00	-	-	-	3,200.00	0%		3,200.00	
	Meal reimbursements	150.00								
	Estimate for when District vehicles are unavailable and employees drive their own vehicles while conducting District business.	54.00								
	Municipal Information Systems Assoc. of CA (MISAC)	640.00	130.00							
100-5640-515-5202	Miscellaneous / Trans/Meals/Lodging	844.00	130.00	-	130.00	714.00	15%		844.00	
	InfoSend Inc - OnlineBill.com	-	1,200.00					1,200.00		
	Smart phones	2,000.00	1,016.23							
	Phone system supplies (phones, headsets, etc) to replace Customer Service equipment.	6,000.00								
	Printers	7,000.00	55.06							
	PC's (new positions and replacements)	30,000.00	2,949.23	4,978.38					Replacement cycle will be completed in 2nd half of FY 2021.	
	General Computer Supplies	30,000.00	7,676.04	1,646.06					Low YTD, but expect to use by FYE.	
	Wireless bridge (HQ - FBR/FXB)	3,000.00							Expect to complete by FYE.	
	Contingency	5,000.00	196.65							
	GPS hardware for additional vehicles added to the fleet. FY 2019 mid-year CIP included 14 new vehicles.	1,200.00						(1,200.00)	Do not expect to complete in FY 2021.	
	New ASA and switch for new hardline internet connection at Roemer Treatment Plant. It will allow site to site VPN - expansion of the network.	17,000.00						(17,000.00)	Do not expect to complete in FY 2021. Transfer funding to contracts and licenses to offset unanticipated licensing fees.	
100-5640-530-5410	Miscellaneous / Computer Supplies & Maint	101,200.00	13,093.21	6,624.44	19,717.65	81,482.35	19%	(17,000.00)	84,200.00	
	Time Warner Cable	1,392.00	1,125.81						Running higher YTD due to Spectrum transition from AT&T.	
	Verizon Wireless	16,980.00	6,353.87							
	AT&T Business Uverse	2,040.00	476.81							
	Contingency	1,000.00								
	Monthly Service Fee Internet Service for Roemer	2,500.00							Do not expect to complete in FY 2021.	
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	23,912.00	7,956.49	-	7,956.49	15,955.51	33%		23,912.00	
	Project to upgrade UCS from v9.x to v11.5.1.		4,946.00					4,946.00	Project delay resulted in FY 2021 completion instead of FY 2020.	
	Penetration testing - Security assessment	15,000.00							Assessing service options. Expect to complete by FYE.	
	Contingency	5,000.00						(4,946.00)		
	Phone system and Internet Service transition	10,000.00							Expect to complete in Feb/Mar.	
	Virtual server expansion and upgrade service	2,500.00							Expect to complete by FYE.	
	Tyler intregation with Tokay for backflow testing	5,000.00							Expect to complete by FYE.	
	Website Redesign (moved from Public Affairs)	35,000.00							TBD: Pending direction from the External Affairs Committee.	
100-5640-525-5316	Professional Services / Programmer	72,500.00	4,946.00	-	4,946.00	67,554.00	7%		72,500.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
	Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Remaining	Used	Adjustments	Budget	
SunGard Public Sector (HTE)									Eliminated - will delete this line going forward.
AutoCAD		1,400.00							Timing issue - expect to complete by FYE.
Quatred LLC Barcoding System									Eliminated - will delete this line going forward.
ESRI Maintenance									Reflected on the budget for 5645 GIS. Will delete this line.
Acom Solutions - EZDesignerPro check printing software									Eliminated - will delete this line going forward.
Offsite data backup services.		7,800.00							Invoices pending. Expect to use by FYE.
Innovyze, Inc.		1,700.00	1,730.00						Timing issue - expect to complete by FYE.
Webex									Eliminated - will delete this line going forward.
Innovative Technical Consulting									Eliminated - will delete this line going forward.
SSL certification: encryption for the District's web based services.									gis.wvwd.org renews in FY 2022.
SSL certification: encryption for the District's web based services.									navserv.wvwd.org renews in FY 2022.
ACOM solutions - MICR hardware support.		700.00	524.00						
Accela Agenda & Minutes.		14,000.00	13,867.20						
NeoGov - HR Support Platform		6,200.00							Timing issue - expect to complete by FYE.
DLT Solutions - AutoCAD 3D.		3,000.00							Timing issue - expect to complete by FYE.
Tokay Backflow Testing Administration		4,000.00							Timing issue - expect to complete by FYE.
Watertrax		13,000.00	13,236.09						
Adobe Creative Cloud applications		1,800.00							Timing issue - expect to complete by FYE.
AgencyETA		1,200.00	1,200.00						
Sensus/AquaMetrics		2,250.00							Timing issue - expect to complete by FYE.
Planetbids		11,000.00							Timing issue - expect to complete by FYE.
ConvergeOne - Cisco SmartNet		20,000.00	24,379.80				4,380.00		Additional licenses were required.
FirePower anti-malware protection									Included with SmartNet. Will consolidate this line going forward.
SSL Certificate - wvwd.org.		200.00							Timing issue - expect to complete by FYE.
SSL Certificate - vpn.wvwd.org.		200.00							Timing issue - expect to complete by FYE.
Selectron									Eliminated - will delete this line going forward.
Box.com		4,500.00	4,876.89						
BAE SYSTEMS Email Service and Archiving		12,600.00	11,586.34						Planning transition to Office 365 email in Feb.
Non-Office 365 software, (i.e. Acrobat acrobat, etc.)		4,050.00	500.00						Low YTD, but expect to use by FYE.
Contingency		10,000.00	1,120.84				(4,380.00)		Contingency.
Verizon Network Fleet.		14,100.00	2,719.92						Low YTD, (invoices pending), but expect to use by FYE.
Microsoft 365		32,500.00	10,560.38						Timing issue - expect to complete in Feb.
Tyler Incode 10		50,000.00	41,790.75						Timing issue, (invoices pending), but expect to use by FYE.
Cisco Umbrella Network Security Malware filter.		6,000.00							Expect to complete by FYE.
Tangentia - Maximo Hosting Services									Eliminated - will delete this line going forward.
Zoom Pro Licenses		2,698.00							Pro, Webinar, and Audio charges are bundled.
Zoom Webinar License		480.00							Low YTD, (invoices pending), but expect to use by FYE.
Zoom Toll Free Audio Service		2,400.00	1,406.58						
Zoom Rooms Licenses		1,764.00							Do not expect to complete in FY 2021.
Dell/EMC Licensing for Virtual Data Domain							17,000.00		Required due to discontinuation of Virtustream service
									Barcoding for system Incode?. TBD
									Inventory module?. TBD - Do not currently have an inventory module at all.
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	229,542.00	129,498.79	-	129,498.79	100,043.21	56%	17,000.00	246,542.00
	Subtotal: Non Payroll and Benefits Expenses	431,198.00	155,624.49	6,624.44	162,248.93	268,949.07	38%	-	431,198.00
	Total Expenses: Information Technology - 5640	1,180,298.00	502,395.40	6,624.44	509,019.84	671,278.16	43%	-	1,180,298.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
GIS - 5645									
100-5645-500-5001	Salaries & Wages / Full Time	91,400.00	50,404.42	-	50,404.42	40,995.58	55%		91,400.00
100-5645-500-5002	Salaries & Wages / Part Time	38,100.00	585.60	-	585.60	37,514.40	2%		38,100.00
	Subtotal: Payroll Expenses	129,500.00	50,990.02	-	50,990.02	78,509.98	39%	-	129,500.00
100-5645-510-5101	Benefits / FICA	7,900.00	3,214.62	-	3,214.62	4,685.38	41%		7,900.00
100-5645-510-5102	Benefits / Medicare	1,900.00	751.80	-	751.80	1,148.20	40%		1,900.00
100-5645-510-5123	Benefits / Disability Insurance	500.00	244.26	-	244.26	255.74	49%		500.00
100-5645-510-5125	Benefits / Life Insurance	300.00	164.70	-	164.70	135.30	55%		300.00
100-5645-510-5121	Benefits / Dental	400.00	281.42	-	281.42	118.58	70%		400.00
100-5645-510-5120	Benefits / Hosp / Med Insurance	8,100.00	5,901.53	-	5,901.53	2,198.47	73%		8,100.00
100-5645-510-5122	Benefits / Vision Care Insurance	200.00	103.26	-	103.26	96.74	52%		200.00
100-5645-510-5124	Benefits / EAP	-	15.23	-	15.23	(15.23)	0%		-
100-5645-510-5100	Benefits / Deferred Comp-ER Match	2,000.00	1,047.70	-	1,047.70	952.30	52%		2,000.00
100-5645-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	6,800.00	3,449.41	-	3,449.41	3,350.59	51%		6,800.00
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68								
100-5645-510-5103	Expenses / Workers Comp Ins	700.00	279.03	-	279.03	420.97	40%		700.00
	Subtotal: Benefits Expenses	28,800.00	15,452.96	-	15,452.96	13,347.04	54%	-	28,800.00
	Subtotal: Payroll and Benefits Expenses	158,300.00	66,442.98	-	66,442.98	91,857.02	42%	-	158,300.00
	ESRI's GIS Training	2,400.00	50.00						Will be Used by the end of the Fiscal Year
100-5645-515-5200	Expenses / Training	2,400.00	50.00	-	50.00	2,350.00	2%		2,400.00
	Esri User Conference (July 2020)	1,500.00							Canceled due to COVID - Will not be used
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	-	-	-	1,500.00	0%		1,500.00
	ESRI GIS (SUELA)License Renewal	25,000.00	25,000.00						
	iPad Pro - 2	3,000.00							Will be Used by the end of the Fiscal Year
	Contingency	1,000.00							Will be Used by the end of the Fiscal Year
100-5645-530-5410	Miscellaneous / Computer Supplies & Maint	29,000.00	25,000.00	-	25,000.00	4,000.00	86%		29,000.00
	Tyler Incode Billing System GIS Integration	8,000.00							Will be Used by the end of the Fiscal Year
	USA Ticket Dgalert Positive Response	-		4,750.00					Paid
	CIP / DIP Projects As-Builts Edits	10,000.00							Funding will be available with the As-Builts if staff needs
	Backflow Inspection Application	4,000.00							Delayed due to COVID. Anticipate starting this fiscal year.
	ESRI Support Migration from ArcGIS 10.5.1 to 10.8	2,000.00							Will be Used by the end of the Fiscal Year
	ESRI Health Check GIS Systems Reconfiguration	12,000.00							Will be Used by the end of the Fiscal Year
100-5645-525-5316	Professional Services / Programmer	36,000.00	-	4,750.00	4,750.00	31,250.00	13%		36,000.00
	Subtotal: Non Payroll and Benefits Expenses	68,900.00	25,050.00	4,750.00	29,800.00	39,100.00	43%	-	68,900.00
	Total Expenses: GIS - 5645	227,200.00	91,492.98	4,750.00	96,242.98	130,957.02	42%	-	227,200.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Board of Directors - 5650									
100-5650-500-5002	Salaries & Wages / Part Time	104,400.00	35,486.11	-	35,486.11	68,913.89	34%		104,400.00
	Subtotal: Payroll Expenses	104,400.00	35,486.11	-	35,486.11	68,913.89	34%	-	104,400.00
100-5650-510-5123	Benefits / Disability Insurance	200.00	127.62	-	127.62	72.38	64%		200.00
100-5650-510-5125	Benefits / Life Insurance	300.00	116.70	-	116.70	183.30	39%		300.00
100-5650-510-5101	Benefits / FICA	6,500.00	2,200.13	-	2,200.13	4,299.87	34%		6,500.00
100-5650-510-5102	Benefits / Medicare	1,500.00	514.56	-	514.56	985.44	34%		1,500.00
100-5650-510-5121	Benefits / Dental	5,400.00	3,020.78	-	3,020.78	2,379.22	56%		5,400.00
100-5650-510-5120	Benefits / Hosp / Med Insurance	94,600.00	55,723.60	-	55,723.60	38,876.40	59%		94,600.00
100-5650-510-5122	Benefits / Vision Care Insurance	1,100.00	602.35	-	602.35	497.65	55%		1,100.00
100-5650-510-5103	Expenses / Workers Comp Ins	700.00	26.05	-	26.05	673.95	4%		700.00
	Subtotal: Benefits Expenses	110,300.00	62,331.79	-	62,331.79	47,968.21	57%	-	110,300.00
	Subtotal: Payroll and Benefits Expenses	214,700.00	97,817.90	-	97,817.90	116,882.10	46%	-	214,700.00
	Treasurer - CLA \$2,600 per month	31,200.00	10,500.00	22,125.00				1,500.00	
100-5650-525-5340	Professional Services / Other Consultants	31,200.00	10,500.00	22,125.00	32,625.00	(1,425.00)	105%	1,500.00	32,700.00
	Miscellaneous Training, Executive Education	3,000.00							
100-5650-515-5200	Expenses / Training	3,000.00	-	-	-	3,000.00	0%		3,000.00
	Miscellaneous, Contingency	1,000.00	60.84						
100-5650-530-5403	Operating Supplies / Miscellaneous	1,000.00	60.84	-	60.84	939.16	6%		1,000.00
	Expense Reimbursements - Meals/Mileage/lodging/transportation i.e. science fairs, community service participation. Not on Schedule of Ordinance 86.	20,000.00						(1,500.00)	
100-5650-515-5202	Miscellaneous / Trans/Meals/Lodging	20,000.00	-	-	-	20,000.00	0%	(1,500.00)	18,500.00
	Subtotal: Non Payroll and Benefits Expenses	55,200.00	10,560.84	22,125.00	32,685.84	22,514.16	59%	-	55,200.00
	Total Expenses: Board of Directors - 5650	269,900.00	108,378.74	22,125.00	130,503.74	139,396.26	48%	-	269,900.00

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Human Resources/Risk Management - 5660									
100-5660-500-5001	Salaries & Wages / Full Time	300,320.00	167,604.03	-	167,604.03	132,715.97	56%	300,320.00	
100-5660-500-5003	Salaries & Wages / Overtime	7,500.00	3,520.47	-	3,520.47	3,979.53	47%	7,500.00	
100-5660-500-5020	Salaries & Wages / Bilingual Compensation	700.00	317.25	-	317.25	382.75	45%	700.00	
100-5660-510-5104	Salaries & Wages / Vehicle Allowance	-	-	-	-	-	0%	-	
	Subtotal: Payroll Expenses	308,520.00	171,441.75	-	171,441.75	137,078.25	56%	308,520.00	
100-5660-510-5101	Benefits / FICA	21,400.00	11,139.78	-	11,139.78	10,260.22	52%	21,400.00	
100-5660-510-5102	Benefits / Medicare	5,400.00	2,618.61	-	2,618.61	2,781.39	48%	5,400.00	
100-5660-510-5123	Benefits / Disability Insurance	1,500.00	488.52	-	488.52	1,011.48	33%	1,500.00	
100-5660-510-5125	Benefits / Life Insurance	1,000.00	329.40	-	329.40	670.60	33%	1,000.00	
100-5660-510-5121	Benefits / Dental	4,000.00	1,349.74	-	1,349.74	2,650.26	34%	4,000.00	
100-5660-510-5120	Benefits / Hosp / Med Insurance	70,500.00	25,271.16	-	25,271.16	45,228.84	36%	70,500.00	
100-5660-510-5122	Benefits / Vision Care Insurance	700.00	240.94	-	240.94	459.06	34%	700.00	
100-5660-510-5124	Benefits / EAP	100.00	35.60	-	35.60	64.40	36%	100.00	
100-5660-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	1,162.38	-	1,162.38	4,737.62	20%	5,900.00	
100-5660-510-5105	Expenses / PERS-Pension Classic	29,600.00	5,465.33	-	5,465.33	24,134.67	18%	29,600.00	
100-5660-510-5106	PERS-Pension / Employer PEPR-2nd Tier	7,600.00	3,896.21	-	3,896.21	3,703.79	51%	7,600.00	
100-5660-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	18,800.00	3,468.15	-	3,468.15	15,331.85	18%	18,800.00	
100-5660-510-5109	Expense / PERS - Pension Expense - GASB 68								
100-5660-510-5103	Expenses / Workers Comp Ins	10,000.00	4,415.81	-	4,415.81	5,584.19	44%	10,000.00	
	Subtotal: Benefits Expenses	176,500.00	59,881.63	-	59,881.63	116,618.37	34%	176,500.00	
	Subtotal: Payroll and Benefits Expenses	485,020.00	231,323.38	-	231,323.38	253,696.62	48%	485,020.00	
	Group training for District employees (Safety Compliance) for Field Staff	6,000.00	1,800.00						
	Group Training (Safety Compliance) Office Staff	2,700.00	800.00						
	Training materials and expenses for Human Resources and Supervisors (LCW, etc) Reduced \$1800	1,980.00	300.00						
	CalPERs Education Forum. Reduced due to Pandemic	900.00							
	Educational Assistance Loan Program, various training - Admin. Reduced due to past years utilization	10,000.00							
	Emergency Planning Training	2,000.00							
	Neogov Conference	3,000.00	(999.00)						Credit from last years conference.
	IEEAC Trainings	600.00							
	Harassment Training	3,500.00							
	Miscellaneous Trainings (Fred Pryor). Reduced due to prior year utilization	500.00	265.16						
	LCW Conference (Law Updates 2020) Webinars	550.00							
	CPR Training. Required every three years. Added in this years budget.		1,320.00						
100-5660-515-5200	Expenses / Training	31,730.00	3,486.16	-	3,486.16	28,243.84	11%	31,730.00	
	Miscellaneous trainings	1,500.00	(179.14)						Small Credit from last years conference.
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	(179.14)	-	(179.14)	1,679.14	-12%	1,500.00	
	Quarterly celebration for milestones with safety (Gift cards)	20,000.00	7,902.49						
	Safety Luncheons	7,000.00							Will use for remainder of Fiscal Year.
	Recognition Program	3,200.00	1,826.02						
	Milestone Safety Celebration (gifts)	4,000.00							Re-engage wellness program.
	Fireproof Cabinets								
100-5660-530-5406	Operating Supplies / Safety Recognition Supply	34,200.00	9,728.51	-	9,728.51	24,471.49	28%	34,200.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #		Current Budget	YTD Actual As of 12/31/20	Encumbrances	Remaining	Used	Adjustments	Budget	
	Safety Related Items - Fire Extinguishers, etc	10,000.00							Will use for remainder of Fiscal Year.
	Safety Committee Gift Cards	1,000.00							
	Safety Committee Photos	250.00							
	Safety Committee Shirt	400.00							
	Confined Space Entry/Trench Safety Training - Field staff	2,800.00							
	Rigging Training - Field staff	2,750.00					(2,000.00)		Won't used due to Covid. Will budget next year.
	NCCO Crane Training - Field staff	3,500.00					(3,500.00)		Won't used due to Covid. Will budget next year.
	Traffic Safety/Flagger Training - Field staff	3,000.00					(3,000.00)		Won't used due to Covid. Will budget next year.
	Covid-19 safety supplies		7,268.61						Covid-19 safety supplies
100-5660-530-5405	Operating Supplies / Safety	23,700.00	7,268.61	-	16,431.39	31%	(8,500.00)	15,200.00	
	Supplies and promotional Items	600.00							
	Jackets Field & Office	7,000.00	5,276.93						
	Shirts(Office)	2,000.00							
	Lanyards and supplies for access cards	600.00							
100-5660-530-5403	Operating Supplies / Miscellaneous	10,200.00	5,276.93	-	4,923.07	52%		10,200.00	
	Samba Holdings - HR Services,(Pull Notice)	1,400.00	619.93						
	EVWD Safety Membership	400.00							
	IEPMA	450.00							
	WRIPMA	200.00							
	Other subscriptions -FMLA, EEO, etc.	2,000.00	103.00						
	hope newsletter	500.00	376.00						
	Cal-Osha Reporter	395.00							
	Cal-Chamber	729.00							
	LCW Membership (\$5,000 annually and \$5,000 cost over 3 years	5,000.00	3,875.00						
	Wienhoff Drug Testing - Random testing for Class A Drivers	500.00							
100-5660-515-5201	Miscellaneous / Dues & Subscriptions	11,574.00	4,973.93	-	6,600.07	43%		11,574.00	
	Recruiting advertising in newspapers, professional magazines, online	3,000.00	7,785.19	19,667.00			20,000.00		HR/Risk Manager Recruitment
	US Healthworks - Required Doctor and clinic Expenses for Class A physicals, plus WC cases, other physicals	625.00							
	Employee Relations (Backgrounds)	2,500.00	463.54						
	Pre-Employment Physicals (Occupational Health)	5,000.00	1,711.00						
	Onboarding Shirts/Jackets	1,500.00							
	Interview Panel Expenses	750.00							
100-5660-536-5474	Miscellaneous / Recruitment	13,375.00	9,959.73	19,667.00	(16,251.73)	222%	20,000.00	33,375.00	
	Employee Wellness	10,000.00	1,231.67						
	Employee Wellness Seminars	2,000.00							
	Wellness weight loss challenges - luncheon and prizes	2,000.00							
	Open Enrollment Health Fair	2,000.00							
100-5660-510-5453	Miscellaneous / Employee Wellness Program	16,000.00	1,231.67	-	14,768.33	8%		16,000.00	
	Consultant HR Policies and Procedures manual review/update/anticipated Union	10,000.00	10,000.00	4,313.50					
	EPA new law assesment per GM Budget Workshop June 6, 2020	60,000.00					(20,000.00)		Transfer funds to cover recruitment costs for HR/Risk Manager
	Interim HR/Risk Mgr thru Dec. 2020 Per June 10, 2020	79,680.00					(79,680.00)		Transfer funds to Legal Expenses
	1000 Hr Program June 6, 2020	50,000.00							
	investigative services - Employment check		2,121.60	19,337.40					
100-5660-525-5340	Professional Services / Other Consultants	199,680.00	12,121.60	23,650.90	163,907.50	18%	(99,680.00)	100,000.00	
	Subtotal: Non Payroll and Benefits Expenses	341,959.00	53,868.00	43,317.90	244,773.10	28%	(88,180.00)	253,779.00	
	Total Expenses: Human Resources/Risk Mgmt - 5660	826,979.00	285,191.38	43,317.90	498,469.72	40%	(88,180.00)	738,799.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification	
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget		
Purchasing - 5680										
100-5680-500-5001	Salaries & Wages / Full Time	408,474.30	225,312.00	-	225,312.00	183,162.30	55%		408,474.30	
100-5680-500-5003	Salaries & Wages / Overtime	-	928.49	-	928.49	(928.49)	0%		-	
100-5680-500-5021	Salaries & Wages / Class A Drivers License	-	317.25	-	317.25	(317.25)	0%		-	
100-5680-500-5020	Salaries & Wages / Bilingual Compensation	700.00	317.25	-	317.25	382.75	45%		700.00	
	Subtotal: Payroll Expenses	409,174.30	226,874.99	-	226,874.99	182,299.31	55%	-	409,174.30	
100-5680-510-5101	Benefits / FICA	26,800.00	14,246.47	-	14,246.47	12,553.53	53%		26,800.00	
100-5680-510-5102	Benefits / Medicare	6,300.00	3,331.79	-	3,331.79	2,968.21	53%		6,300.00	
100-5680-510-5123	Benefits / Disability Insurance	2,600.00	985.15	-	985.15	1,614.85	38%		2,600.00	
100-5680-510-5125	Benefits / Life Insurance	1,700.00	738.03	-	738.03	961.97	43%		1,700.00	
100-5680-510-5121	Benefits / Dental	6,300.00	3,101.35	-	3,101.35	3,198.65	49%		6,300.00	
100-5680-510-5120	Benefits / Hosp / Med Insurance	105,700.00	58,110.74	-	58,110.74	47,589.26	55%		105,700.00	
100-5680-510-5122	Benefits / Vision Care Insurance	1,100.00	583.20	-	583.20	516.80	53%		1,100.00	
100-5680-510-5124	Benefits / EAP	200.00	86.62	-	86.62	113.38	43%		200.00	
100-5680-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	3,312.60	-	3,312.60	6,487.40	34%		9,800.00	
100-5680-510-5105	Expenses / PERS-Pension Classic	17,600.00	6,241.21	-	6,241.21	11,358.79	35%		17,600.00	
100-5680-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	20,400.00	9,469.35	-	9,469.35	10,930.65	46%		20,400.00	
100-5680-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	11,100.00	3,960.51	-	3,960.51	7,139.49	36%		11,100.00	
100-5680-510-5109	Expense / PERS - Pension Expense - GASB 68									
100-5680-510-5103	Expenses / Workers Comp Ins	2,400.00	1,038.93	-	1,038.93	1,361.07	43%		2,400.00	
	Subtotal: Benefits Expenses	212,000.00	105,205.95	-	105,205.95	106,794.05	50%	-	212,000.00	
	Subtotal: Payroll and Benefits Expenses	621,174.30	332,080.94	-	332,080.94	289,093.36	53%	-	621,174.30	
	Training for 4 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification	1,600.00	290.00							Opportunities for training have been reduced vastly due to pandemic. Staff will look for other virtual and remote trainings related to Purchasing.
100-5680-515-5200	Expenses / Training	1,600.00	290.00	-	290.00	1,310.00	18%		1,600.00	
	Uniforms and Boots Expenses for 2 Purchasing Department Staff	2,400.00	708.97							One department staff member retired in October which is the reason for a lower percentage trend.
100-5680-536-5475	Operating Supplies / Uniforms	2,400.00	708.97	-	708.97	1,691.03	30%		2,400.00	
	Contingency	650.00								Virtually all Trainings are virtual, remote or have been cancelled. We may not use any transportation, meals and lodging for the remainder of this Fiscal Year.
100-5680-515-5202	Miscellaneous / Trans/Meals/Lodging	650.00	-	-	-	650.00	0%		650.00	
	Miscellaneous Department Contingency Expnses	2,000.00								This contingency will be used to supplement any hardware purchases needed for the new inventory module from Tyler this Fiscal Year.
100-5680-530-5403	Operating Supplies / Miscellaneous	2,000.00	-	-	-	2,000.00	0%		2,000.00	
	Memberships and Subscriptions for 4 Department Staff for CAPPO, ICWA, AWWA	1,750.00								These memberships will be renewed and will come up for renewal before the fiscal year ends. A couple were renewed in January not shown in this spreadsheet yet.
100-5680-515-5201	Miscellaneous / Dues & Subscriptions	1,750.00	-	-	-	1,750.00	0%		1,750.00	
	Subtotal: Non Payroll and Benefits Expenses	8,400.00	998.97	-	998.97	7,401.03	12%	-	8,400.00	
	Total Expenses: Purchasing - 5680	629,574.30	333,079.91	-	333,079.91	296,494.39	53%	-	629,574.30	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
Public Affairs - 5710									
100-5710-500-5001	Salaries & Wages / Full Time	276,900.00	132,393.72	-	132,393.72	144,506.28	48%		276,900.00
100-5710-500-5003	Salaries & Wages / Overtime	14,000.00	1,457.39	-	1,457.39	12,542.61	10%		14,000.00
100-5710-500-5020	Salaries & Wages / Bilingual Compensation	700.00	-	-	-	700.00	0%		700.00
100-5710-510-5104	Salaries & Wages / Vehicle Allowance	-	-	-	-	-	0%		-
	Subtotal: Payroll Expenses	291,600.00	133,851.11	-	133,851.11	157,748.89	46%	-	291,600.00
100-5710-510-5101	Benefits / FICA	16,600.00	6,404.01	-	6,404.01	10,195.99	39%		16,600.00
100-5710-510-5102	Benefits / Medicare	4,000.00	1,944.36	-	1,944.36	2,055.64	49%		4,000.00
100-5710-510-5123	Benefits / Disability Insurance	1,500.00	539.75	-	539.75	960.25	36%		1,500.00
100-5710-510-5125	Benefits / Life Insurance	1,000.00	434.76	-	434.76	565.24	43%		1,000.00
100-5710-510-5121	Benefits / Dental	4,000.00	1,591.09	-	1,591.09	2,408.91	40%		4,000.00
100-5710-510-5120	Benefits / Hosp / Med Insurance	72,000.00	35,449.83	-	35,449.83	36,550.17	49%		72,000.00
100-5710-510-5122	Benefits / Vision Care Insurance	700.00	328.93	-	328.93	371.07	47%		700.00
100-5710-510-5124	Benefits / EAP	100.00	48.26	-	48.26	51.74	48%		100.00
100-5710-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	5.67	-	5.67	5,894.33	0%		5,900.00
100-5710-510-5105	Expenses / PERS-Pension Classic	-	-	-	-	-	0%		-
100-5710-510-5106	PERS-Pension / Employer PEPR-2nd Tier	20,900.00	7,702.48	-	7,702.48	13,197.52	37%		20,900.00
100-5710-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	-	-	-	-	0%		-
100-5710-510-5103	Expenses / Workers Comp Ins	4,900.00	740.53	-	740.53	4,159.47	15%		4,900.00
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-
	Subtotal: Benefits Expenses	131,600.00	55,189.67	-	55,189.67	76,410.33	42%	-	131,600.00
	Subtotal: Payroll and Benefits Expenses	423,200.00	189,040.78	-	189,040.78	234,159.22	45%	-	423,200.00
	PIO Training	4,000.00							
	Personalized Professional Media Training	600.00							
	Online Compliance and Transparency Made Easy	1,196.00							
	Social Media Marketing Workshop	1,196.00							
	Intro Water Treatment	3,160.00							
	Intro Water Distribution	2,600.00							
	Water Use Efficiency/Conservation	1,500.00							
	Water Quality Workshop	780.00							
	Misc. Other Trainings	2,000.00	75.00						
	Budget Workshop reduced	(8,516.00)							
100-5710-515-5200	Expenses / Training	8,516.00	75.00	-	75.00	8,441.00	1%		8,516.00
	WVWD Logo Apparel - 10 shirts in a year per staff.	1,700.00							
	Safety Gear - The employees are required to go into the field and require safety boots.	600.00	444.18						
	Budget Workshop Adjustment.	(1,300.00)							
100-5710-536-5475	Operating Supplies / Uniforms	1,000.00	444.18	-	444.18	555.82	44%		1,000.00
	Misc. Postage for various mailers (event invitations, state quality report, important information, etc.)	12,000.00							
	Monthly Newsletter distributed by mail and electronically to service and billing addresses	15,000.00							
	Budget Workshop Adjustment	(15,000.00)							
100-5710-536-5471	Postage & Shipping	12,000.00	-	-	-	12,000.00	0%		12,000.00
									\$5,000 Invoice for outreach mailer was not received and processed by cutoff. Staff anticipates to utilize all funds by end of fiscal year.

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Total	Remaining	Used	Adjustments	Budget	
	Annual Poster/Calendar Contest. Printing and contest awards.	5,000.00		6,839.71					
	Monthly Newsletter distributed by mail and electronically to service and billing addresses	15,000.00	1,771.00						
	4 Bill Inserts @ approximately \$1200 each	15,000.00							
	misc. printing of district materials	10,000.00	1,037.58						
100-5710-536-5411	Miscellaneous / Printing	45,000.00	2,808.58	6,839.71	9,648.29	35,351.71	21%	45,000.00	Invoices totaling \$16,300 to be processed in January. Delay due to manager out on leave in December.
	Government Social Media Conference	3,000.00							
	Public Information Officer Conference	3,000.00							
	Budget Workshop Adjustment	(4,500.00)							
100-5710-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	-	-	-	1,500.00	0%	1,500.00	Public Affairs Manager has been unable to complete due to impacts of COVID-19 and staff out on leave.
	Website Hosting Services	10,600.00							
	Canva For Work Subscription	120.00							
	Constant Contact	2,200.00							
	Meltwater - digital media & publication alert - Alerts for everytime WVWD is mentioned publicly we are notified	4,000.00							
	Storyblocks Stock Video	1,000.00							
	Various Publications	1,000.00							
	Colton Chamber of Commerce Membership	300.00							
	Rialto Chamber of Commerce Membership	600.00							
	Fontana Chamber of Commerce Membership	600.00							
	Budget Workshop Adjustment	(4,000.00)							
	Budget Workshop Adjustment	(500.00)							
100-5710-515-5201	Miscellaneous / Dues & Subscriptions	15,920.00	-	-	-	15,920.00	0%	15,920.00	Subscriptions are due in the 3rd and 4th quarter of the fiscal year.
	Federal Lobbyist - David Turch,	150,000.00	50,000.00	100,000.00					
	State Lobbyist -	90,000.00							
	Increase engagement with WVWD social media accounts. The District will be utilizing more Facebook and Instagram	10,000.00							
	Communications Consultant - Chamberlayne	150,000.00	39,825.00	72,325.00					
	On-call graphic design	25,000.00		17,500.00					
	Budget Workshop Adjustment	(10,000.00)							
100-5710-525-5340	Professional Services / Other Consultants	415,000.00	89,825.00	189,825.00	279,650.00	135,350.00	67%	415,000.00	
	Solar Challenge Sponsorship - Rialto High School	10,000.00							
	Community Event Sponsorships	15,000.00							
	Budget Workshop Adjustment	(5,000.00)							
100-5710-537-5506	Sponsorships	20,000.00	-	-	-	20,000.00	0%	20,000.00	Sponsorships have been delayed due to impacts of COVID-19. Staff is identifying programs to in the remaining fiscal year.
	Water Education Workshops	22,500.00							
	Community Town Hall Meetings throughout (reduced to \$5K)	7,500.00							
	Conservation Materials/Kits	12,500.00	5,323.83	2,158.58					
	Increase engagement with WVWD social media accounts. The District will be utilizing more Facebook and Instagram advertisement to increase engagement and water use efficiency.	5,000.00	1,048.00						
	Misc. event supplies, water bottles	2,500.00		1,447.25					
100-5710-537-5502	Outreach Programs	50,000.00	6,371.83	3,605.83	9,977.66	40,022.34	20%	50,000.00	Invoices from community outreach events were not processed in time due to impacts of COVID-19 and manager out on leave in December. The department is currently finalizing a conservation calendar and additional outreach programs. Staff anticipates to utilize all the funds due.
	Subtotal: Non Payroll and Benefits Expenses	568,936.00	99,524.59	200,270.54	299,795.13	269,140.87	53%	568,936.00	
	Total Expenses: Public Affairs - 5710	992,136.00	288,565.37	200,270.54	488,835.91	503,300.09	49%	992,136.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts		FY 2020-21	Actuals & Encumbrances		Budget	Percent	Mid Year	Amended	Justification
	Project #	Current Budget	YTD Actual As of 12/31/20	Encumbrances	Remaining	Used	Adjustments	Budget	
Grants & Rebates - 5720									
	High-Efficiency Toilets	2,000.00							
	High-Efficiency Washing Machines	2,000.00	100.00						
	Weather-Based Smart Irrigation Controllers	1,000.00	189.10						
	High-Efficiency Sprinkler Nozzles	500.00							
	Turf Replacement (Residential, Commerical, Industrial, Institutional)	35,500.00	8,132.14						Trending lower than expected due to COVID restrictions.
100-5720-537-5503	Programs / Rebate	41,000.00	8,421.24	-	32,578.76	21%		41,000.00	
	Subtotal: Non Payroll and Benefits Expenses	41,000.00	8,421.24	-	32,578.76	21%	-	41,000.00	
	Total Expenses: Grants & Rebates - 5720	41,000.00	8,421.24	-	32,578.76	21%	-	41,000.00	
Total Operating Expenses		25,396,954.62	10,569,190.45	1,426,364.72	13,401,399.45	47%	-	25,396,954.62	
Operating Surplus(Deficit) Before Depreciation/Amortization		(398,113.44)	5,839,680.85	(1,426,364.72)	4,413,316.13			(398,113.44)	

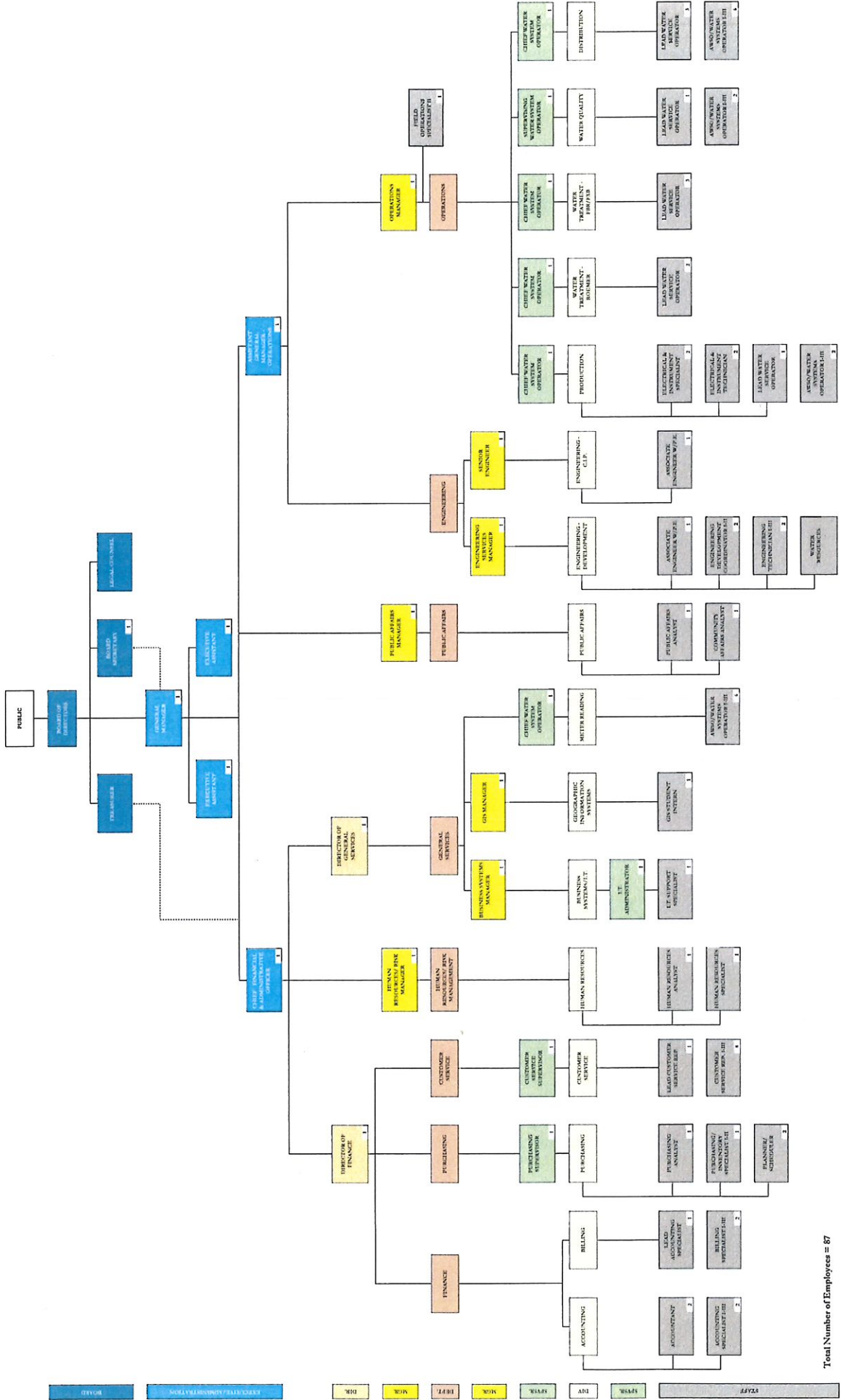
West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts	Project #	FY 2020-21 Current Budget	YTD Actual As of 12/31/20	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Non-Operating Revenues										
Property Taxes										
100-4030-420-4201	Taxes & Assessments / County Of San Bernardino		-	-	-	-	0%		-	
100-4030-420-4215	Redevelopment Passthrough (RPPTF)	408,600.00	7,278.22	-	7,278.22	401,321.78	2%		408,600.00	The District will receive more tax revenue second half of the year.
100-4030-420-4214	Prop Taxes-Redevelopment Deferred Pymt Oblig.	18,000.00	-	-	-	18,000.00	0%		18,000.00	
100-4030-420-4202	Homeowners Exemption	8,100.00	1,903.09	-	1,903.09	6,196.91	23%		8,100.00	
100-4030-420-4208	Supplemental Secured	1,260,000.00	815,224.36	-	815,224.36	444,775.64	65%		1,260,000.00	
100-4030-420-4209	Supplemental Unsecured	45,000.00	57,639.39	-	57,639.39	(12,639.39)	128%		45,000.00	
100-4030-420-4206	Property Tax Secured		5.91	-	5.91	(5.91)	0%		-	
100-4030-420-4207	Property Tax Unsecured		0.49	-	0.49	(0.49)	0%		-	
100-4030-420-4204	Mobile Home Interest	15,300.00	9,911.44	-	9,911.44	5,388.56	65%		15,300.00	
100-4030-420-4210	Utility Secured	18,000.00	5,209.71	-	5,209.71	12,790.29	29%		18,000.00	
100-4030-420-4211	Penalty		47.12	-	47.12	(47.12)	0%		-	
	Subtotal: Property Taxes	1,773,000.00	897,219.73	-	897,219.73	875,780.27	51%	-	1,773,000.00	
Grants and Reimbursements										
100-4060-425-4250	Grant Revenue / Grant	-	-	-	-	-	0%		-	
100-4060-425-4251	Expense Reimbursements	-	12,508.81	-	12,508.81	(12,508.81)	0%		-	
	Subtotal: Grants and Reimbursements	-	12,508.81	-	12,508.81	(12,508.81)	0%	-	-	
Interest and Investment Earnings										
100-4040-426-4300	Interest Income On Investments	337,500.00	239,049.66	-	239,049.66	98,450.34	71%		337,500.00	Investments earning interest better than expected.
100-4040-426-4301	Revenue / Unrealized Gain On Invest	-	(174,801.76)	-	(174,801.76)	174,801.76	0%		-	
100-4040-426-4303	Crestmore Heights / Interest	-	-	-	-	-	0%		-	
	Subtotal: Interest and Investment Earnings	337,500.00	64,247.90	-	64,247.90	273,252.10	19%	-	337,500.00	
Rental Income - Cellular Anntenas										
100-4050-427-4350	Rental & Leasing of Property	30,000.00	17,727.72	-	17,727.72	12,272.28	59%		30,000.00	Revenue received through December 2020
	Subtotal: Rental Income - Cellular Anntenas	30,000.00	17,727.72	-	17,727.72	12,272.28	59%	-	30,000.00	
Other Non-Operating Revenues										
100-4080-435-4453	Other Income / Settlement	-	-	-	-	-	0%		-	
100-4080-435-4452	Recycling Materials Sold	8,820.00	8,431.05	-	8,431.05	388.95	96%		8,820.00	
100-4080-435-4451	Other Income / Employee Wellness Program	2,000.00	1,700.00	-	1,700.00	300.00	85%		2,000.00	
	Subtotal: Other Non-Operating Revenues	10,820.00	10,131.05	-	10,131.05	688.95	94%	-	10,820.00	
Gain On Sale/Disposition Of Capital Assets										
100-4070-430-4400	Gain-Asset Sale/Retirement	-	31,000.00	-	31,000.00	(31,000.00)	0%		-	Trailers Sold
	Subtotal: Gain On Sale/Disposition Of Capital Assets	-	31,000.00	-	31,000.00	(31,000.00)	0%	-	-	
	Total Non-Operating Revenues	2,151,320.00	1,032,835.21	-	1,032,835.21	1,118,484.79	48%	-	2,151,320.00	

West Valley Water District - Fiscal Year 2020-2021 Mid-Year Operating Budget Detail

GL Accounts	Project #	FY 2020-21 Current Budget	YTD Actual As of 12/31/20	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Non-Operating Expenses										
Loss On Sale/Disposition Of Capital Assets										
Not mapped	Miscellaneous / Loss-Asset Sale / Retrmt		-	-	-	-	0%		-	
Subtotal: Loss On Sale/Disposition Of Capital Assets			-	-	-	-	0%		-	
Interest Expense - Long-Term Debt										
100-6200-610-6010	Long Term Debt / Interest	903,450.00	447,622.78	455,827.22	903,450.00	-	100%		903,450.00	
100-6200-610-6009	Long Term Debt / Interest Hydro Station	75,000.00	12,531.18	62,468.82	75,000.00	-	100%		75,000.00	Based on LAIF interest which is lower than previous years.
100-6200-610-6011	Miscellaneous / Discount On Water Bonds	-	-	-	-	-	0%		-	
100-6300-613-6051	Amort-Bond Issue Costs	-	-	-	-	-	0%		-	
Subtotal: Interest Expense - Long-Term Debt		978,450.00	460,153.96	518,296.04	978,450.00	-	100%		978,450.00	
Total Non-Operating Expenses		978,450.00	460,153.96	518,296.04	978,450.00	-	100%		978,450.00	
Non-Operating Surplus(Deficit)		1,172,870.00	572,681.25	(518,296.04)	54,385.21				1,172,870.00	
BUDGET SUMMARY										
Grand Total Revenues		27,150,161	17,441,707	-	17,441,707		64%	-	27,150,161	
Grand Total Expenses		26,375,405	11,029,344	1,944,661	12,974,005		49%	-	26,375,405	
Debt Service (BLF, HydroPlant, Bond Pmt)		1,062,629	570,765	491,864	1,062,629		100%		1,062,629	
Operating Revenue to Fund CIP			973,494	2,373,580	3,347,074		0%		-	
Reserve Transfer To/(From)		(287,872)	4,868,103	(4,810,105)	57,998		-20%		(287,872)	
Grand Total Net Surplus(Deficit)		-	-	-	-				-	
DEBT SERVICE										
Debt Conenance Ratio Calculation:										
Debt Service										
Net Revenue		1,753,207			5,446,151				1,753,207	
Series 2016A Bond Debt Service		1,310,250			1,310,250				1,310,250	
Debt Covenance Ratio (Minimum 1.20)		1.34			4.16				1.34	
Calculation: Net Revenue ÷ Total Debt Service										

WEST VALLEY WATER DISTRICT
FISCAL YEAR 200-201 MID-YEAR BUDGET
ORGANIZATIONAL CHART



Total Number of Employees = 87

WEST VALLEY WATER DISTRICT
JOB CLASSIFICATIONS - EFFECTIVE 02/4/2021

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes N = No
GIS STUDENT INTERN	22	\$ 38,064	\$ 53,602	N
STUDENT INTERN	22	\$ 38,064	\$ 53,602	N
CUSTOMER SERVICE REP I	24	\$ 39,978	\$ 56,285	N
ASSISTANT WATER SYSTEMS OPERATOR	26	\$ 42,016	\$ 59,093	N
CUSTOMER SERVICE REP II	28	\$ 44,096	\$ 62,046	N
PURCHASING / INVENTORY SPECIALIST I	28	\$ 44,096	\$ 62,046	N
WATER SYSTEMS OPERATOR I	30	\$ 46,301	\$ 65,125	N
ACCOUNTING SPECIALIST II	32	\$ 48,610	\$ 68,390	N
CUSTOMER SERVICE REP III	32	\$ 48,610	\$ 68,390	N
FIELD OPERATIONS SPECIALIST II	32	\$ 48,610	\$ 68,390	N
ACCOUNTING SPECIALIST III	34	\$ 51,022	\$ 71,822	N
CUSTOMER SERVICE LEAD	36	\$ 53,602	\$ 75,421	N
WATER SYSTEMS OPERATOR II	36	\$ 53,602	\$ 75,421	N
ENGINEERING TECHNICIAN II	38	\$ 56,285	\$ 79,165	N
ELECTRICAL & INSTRUMENT TECHNICIAN	40	\$ 59,093	\$ 83,117	N
PUBLIC AFFAIRS ANALYST	40	\$ 59,093	\$ 83,117	N
WATER SYSTEMS OPERATOR III	40	\$ 59,093	\$ 83,117	N
ACCOUNTING SPECIALIST LEAD	42	\$ 62,046	\$ 87,277	N
COMMUNITY AFFAIRS REPRESENTATIVE	42	\$ 62,046	\$ 87,277	N
ENGINEERING TECH III	42	\$ 62,046	\$ 87,277	N
LEAD WATER SYSTEMS OPERATOR	44	\$ 65,125	\$ 91,624	N
PLANNER/SCHEDULER	44	\$ 65,125	\$ 91,624	N
ACCOUNTANT	46	\$ 68,390	\$ 96,242	N
ELECTRICAL & INSTRUMENT SPECIALIST	46	\$ 68,390	\$ 96,242	N
INFO TECH. SUPPORT SPECIALIST	46	\$ 68,390	\$ 96,242	N
PURCHASING ANALYST	46	\$ 68,390	\$ 96,242	N
DEVELOPMENT COORDINATOR I	46	\$ 68,390	\$ 96,242	N
DEVELOPMENT COORDINATOR II	52	\$ 79,165	\$ 111,405	Y
GIS MANAGER	54	\$ 83,117	\$ 116,979	Y
INFO TECHNOLOGY ADMINISTRATOR	54	\$ 83,117	\$ 116,979	N
HUMAN RESOURCES ANALYST	113	\$ 60,861	\$ 99,861	N
HUMAN RESOURCES SPECIALIST/CONFIDENTIAL	113	\$ 60,861	\$ 99,861	N
EXECUTIVE ASSISTANT/CONFIDENTIAL	114	\$ 63,918	\$ 104,853	N
ASSISTANT TO THE BOARD SECRETARY	114	\$ 63,918	\$ 104,853	N
CUSTOMER SVC SUPERVISOR	115	\$ 67,101	\$ 110,094	N
PURCHASING SUPERVISOR	115	\$ 67,101	\$ 110,094	Y
SUPERVISING WATER SYSTEM OPERATOR	115	\$ 67,101	\$ 110,094	Y
CHIEF WATER SYSTEMS OPERATOR	117	\$ 73,986	\$ 121,389	Y
ASSOCIATE ENGINEER W/ P.E.	117	\$ 73,986	\$ 121,389	Y
BOARD SECRETARY	119	\$ 79,186	\$ 129,938	Y
ENGINEERING SERVICE MANAGER	124	\$ 101,067	\$ 165,818	Y
HUMAN RESOURCES & RISK MANAGER	124	\$ 101,067	\$ 165,818	Y
BUSINESS SYSTEMS MANAGER / IT	124	\$ 101,067	\$ 165,818	Y
DISTRICT ENGINEER	124	\$ 101,067	\$ 165,818	Y

WEST VALLEY WATER DISTRICT
JOB CLASSIFICATIONS - EFFECTIVE 02/4/2021

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes N = No
OPERATIONS MANAGER	124	\$ 101,067	\$ 165,818	Y
SENIOR ENGINEER	124	\$ 101,067	\$ 165,818	Y
DIRECTOR OF FINANCE	126	\$ 111,426	\$ 182,832	Y
DIRECTOR OF GENERAL SERVICES	126	\$ 111,426	\$ 182,832	Y
PUBLIC AFFAIRS MANAGER	128	\$ 122,845	\$ 201,552	Y
CHIEF FINANCIAL & ADMINISTRATIVE OFFICER	130	\$ 135,450	\$ 222,227	Y
ASSISTANT GENERAL MANAGER	130	\$ 135,450	\$ 222,227	Y
GENERAL MANAGER	GM	\$ 222,227	\$ 244,450	Y
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM)			\$ 169.79	