



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

HUMAN RESOURCES COMMITTEE MEETING
AGENDA

MONDAY, FEBRUARY 14, 2022 - 6:00 PM

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

On March 4, 2020, Governor Newsom declared a State of Emergency resulting from the threat of COVID-19. On September 16, 2021, Governor Newsom signed Assembly Bill No. 361 into law. Assembly Bill No. 361 amends Government Code section 54953(e) by adding provisions for remote teleconferencing participation in meetings by members of a legislative body, without the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions. The West Valley Water District adopted a resolution determining, by majority vote, that, as a result of the declared State of Emergency, a meeting in person would present imminent risks to the health or safety of attendees. Accordingly, it has been determined that all Board and Workshop meetings of the West Valley Water District will be held pursuant to Assembly Bill No. 361, the Brown Act and will be conducted via teleconference. There will be no public access to the meeting venue. Members of the public may listen and provide public comment via telephone by calling the following number and access code: Dial: (888) 475-4499, Access Code: 840-293-7790 or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8402937790>. Public comment may also be submitted via email to administration@wvwd.org. If you require additional assistance, please contact the Executive Assistant at administration@wvwd.org.

BOARD OF DIRECTORS

Director, Dr. Michael Taylor, Chair
Director, Channing Hawkins

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

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

3. **DISCUSSION ITEMS**
 - a. Updates to Human Resources Committee

- Mid-Year Budget Review
- b. Update on Employees on COVID-19 Leave
- c. Update on Employees on FMLA and Medical Leave
- d. Update on Liability Claims
- e. Update on Workers Compensation Claims
- f. Update on Recruitments

4. **ADJOURN**

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing External Affairs Committee Agenda at the District Offices on February 10th, 2022.



Maisha Mesa, Executive Assistant



**BOARD OF DIRECTORS
HUMAN RESOURCES COMMITTEE
STAFF REPORT**

DATE: February 14, 2022
TO: Human Resources Committee
FROM: Shamindra Manbahal, General Manager
SUBJECT: FISCAL YEAR 2021-22 MID - YEAR OPERATING & CAPITAL BUDGETS

DISCUSSION:

Fiscal Year 2021-22 Mid - Year Operating & Capital Budget adjustments are recommended for changes to reallocate funding for various unbudgeted line items to provide continued operational activities until the end of Fiscal Year 2021-22 (June 30, 2022). This Mid – Year budget includes funding CIP activities for the FY 2021-22. The overall budgetary impact to the FY2021-22 Operating Budget resulted in an increase of \$728,829.13.

FISCAL IMPACT:

FY 2021-22 Mid – Year Budget adjustments resulted in an increase of \$728,829.13.

STAFF RECOMMENDATION:

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

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ATTACHMENT(S):

1. FY 2021-22 MidYear Budget

Fiscal Year 2021-22 Mid-Year Operating Budget Adjustment Justifications

Department	Amount	Justification	GL Account
Administration			
	\$ 103,000.00	Redistricting Services was not budgeted	100-5610-525-5340
Source of Supply			
	\$ 280,000.00	Budgeted \$500K . Transferred \$225K in Oct. 2021 to purchase unexpected State Water Project from the Inland Empire Utilities Agency. Increased water costs: BLF and Encanto. \$240K for BLF water and \$40K for Encanto water.	100-5110-520-5252
Production			
	\$ 45,000.00	IEUA capacity charge went up. Production from Well 54 cannot meet the water demand in Fontana. Increase \$10K for capacity charge and \$35K to purchase State Water Project from IEUA	100-5110-520-5255
Water Treatment IX			
	\$ 375,000.00	Electricity costs increased. 8% in January 2021 and 12% in January 2022. More power costs due to more useage of groundwater wells with State Project Water restrictions.	100-5210-550-5652
FBR			
	\$ 200,000.00	Resin Replacement for Well 42 Ion Exchange System to bring online to be prepared for Summer peak.	100-5320-530-5404
	\$ 123,000.00	Electricity costs increased. 8% in January 2021 and 12% in January 2022. UTC will reimburse this costs.	100-5350-550-5652
	\$ 290,000.00	Chemical price increased 250% for acetic acid due to inflation and COVID. Average monthly cost is \$45K/month. UTC will reimburse costs.	100-5350-530-5401
	\$ 70,000.00	FBR Reactor GAC media replacement; repair and replacement for aeration blowers, Dionex analyzer parts. UTC will reimburse this costs	100-5350-540-5614
Roemer			
	\$ 65,000.00	Chemical price increased 200% due to inflation and COVID.	100-5390-530-5401
Total Adjustments	\$ 1,551,000.00		

Fiscal Year 2021-22 Mid-Year Operating Budget - Departmental Adjustment Summary
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GL	Operating Expenses	Additions	Reductions
Source of Supply- 5110			
100-5110-520-5252	Purchased Water / Muni	280,000.00	
100-5110-520-5253	Purchased Water / State Project Water		(65,000.00)
100-5110-520-5251	Purchased Water / Fontana Union	1,480.00	
100-5110-520-5255	Purchased Water / IEUA	45,000.00	
Production - Pumping- 5210			
100-5210-530-5401	Operating Supplies / Chemicals	30,000.00	
100-5210-540-5614	Repair & Maintenance / Structures / Facility	30,000.00	
100-5210-550-5652	Utility Services / Electric	375,000.00	
Water Quality Department- 5310			
100-5310-540-5614	Repair & Maintenance / Structures / Facility		(2,500.00)
Water Treatment - Perchlorate- 5320			
100-5320-530-5404	Operating Supplies / Resin Exchange	204,483.13	
Water Treatment - FBR- 5350			
100-5350-515-5200	Expenses / Training		(1,490.00)
100-5350-550-5652	Utility Services / Electric	123,000.00	
100-5350-530-5401	Operating Supplies / Chemicals	290,000.00	
100-5350-540-5600	Other Miscellaneous / District Cost		(10,000.00)
100-5350-540-5614	Repair & Maintenance / Structures / Facility	70,000.00	
Water Treatment - Roemer/Arsenic- 5390			
100-5390-525-5340	Professional Services / Other Consultants	15,000.00	
100-5390-550-5650	Communication Services / Telephone	2,000.00	
100-5390-540-5600	Other Miscellaneous / District Cost	15,000.00	
100-5390-525-5314	Professional Services / Lab Tests	5,000.00	
100-5390-530-5401	Operating Supplies / Chemicals	65,000.00	
100-5390-540-5602	Repair & Maintenance / Chlorination Equipment		(19,300.00)
Maintenance - Transmission and Distribution- 5410			
100-5410-515-5200	Expenses / Training	9,300.00	
100-5410-540-5616	Repair & Maintenance / Facilities Repairs		(9,300.00)
100-5410-540-5612	Repair & Maintenance / Street Patching		(25,000.00)

Fiscal Year 2021-22 Mid-Year Operating Budget - Departmental Adjustment Summary
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GL	Operating Expenses	Additions	Reductions
Customer Service- 5510			
100-5510-525-5309	Professional Services / Armored Transport		(1,600.00)
Meter Reading- 5520			
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgram		(10,000.00)
Billing- 5530			
100-5530-525-5340	Professional Services / Other Consultants		(1,000.00)
100-5530-536-5471	Communication Services / Postage & Shipping	2,600.00	
Administration- 5610			
100-5610-536-5500	Miscellaneous / Promotional Activities		(2,300.00)
100-5610-515-5201	Miscellaneous / Dues & Subscriptions	2,300.00	
100-5610-525-5340	Professional Services / Other Consultants	103,000.00	
100-5610-537-5505	Programs / Regional Programs		(40,000.00)
General Operations- 5615			
100-5615-510-5135	Post Employment OPEB		(631,944.00)
100-5615-525-5318	Professional Services / Telephone Answering Svc	2,000.00	
100-5615-530-5402	Operating Supplies / Gasoline & Oil	25,000.00	
100-5615-530-5408	Operating Supplies / Shop Supplies		(10,000.00)
100-5615-536-5413	Other Expenses / Furniture & Equipment	10,000.00	
100-5615-550-5652	Utility Services / Electric	10,000.00	
100-5615-550-5654	Utility Services / Trash		(5,000.00)
100-5615-525-5313	Professional Services / Janitorial		(20,000.00)
100-5615-540-5603	Repair & Maintenance / Communication Equipment		(5,000.00)
100-5615-536-5303	Miscellaneous / Insurance-Auto / Gen		(85,000.00)
100-5615-550-5650	Communication Services / Telephone		(2,000.00)
100-5615-528-5381	Rentals / Equipment		(5,000.00)
100-5615-540-5613	Repair & Maintenance / Structures & Improvements		(5,000.00)
100-5615-540-5607	Repair & Maintenance / Major Equip & Gen Plant		(5,000.00)
Accounting- 5620			
100-5620-536-5302	Miscellaneous / Bank Account Analysis	10,000.00	

Fiscal Year 2021-22 Mid-Year Operating Budget - Departmental Adjustment Summary
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GL	Operating Expenses	Additions	Reductions
Engineering- 5630			
100-5630-536-5475	Operating Supplies / Uniforms		(400.00)
100-5630-515-5202	Miscellaneous / Trans/Meals/Lodging	400.00	
Information Technology- 5630			
100-5640-525-5316	Professional Services / Programmer		(10,600.00)
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	18,100.00	
Human Resources/Risk Management- 5660			
100-5660-515-5200	Expenses / Training		(1,350.00)
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging		(5,050.00)
100-5660-536-5474	Miscellaneous / Recruitment		(26,000.00)
100-5660-526-5330	Professional Services / Legal		(10,000.00)
100-5660-525-5340	Professional Services / Other Consultants	45,000.00	
Public Affairs- 5710			
100-5710-525-5340	Professional Services / Other Consultants		(25,000.00)
100-5710-536-5411	Miscellaneous / Printing		(10,000.00)
Grants & Rebates- 5720			
100-5720-537-5503	Programs / Rebate		(10,000.00)
Sub-Totals		1,788,663.13	(1,059,834.00)
Net Budgetary Impact		728,829.13	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts	FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Operating Revenues									
Water Consumption Sales									
100-4000-400-4005		(100.00)	-	(100.00)				-	
100-4000-400-4001	4,884,830.00	2,785,767.69	-	2,785,767.69	2,099,062.31	57%		4,884,830.00	
100-4000-400-4002	6,499,551.00	4,272,280.22	-	4,272,280.22	2,227,270.78	66%		6,499,551.00	
100-4000-400-4003	5,614,569.00	3,740,207.09	-	3,740,207.09	1,874,361.91	67%		5,614,569.00	
100-4000-400-4010	100,000.00	-	-	-	100,000.00	0%		100,000.00	
Subtotal: Domestic Water Consumption Sales									
	17,098,950.00	10,798,155.00	-	10,798,155.00	6,300,695.00	63%	-	17,098,950.00	
100-4000-400-4006	36,324.00	15,999.71	-	15,999.71	20,324.29	44%		36,324.00	
100-4000-400-4007	493,833.00	800,814.48	-	800,814.48	(306,981.48)	162%		493,833.00	
100-4000-400-4008	177,137.00	90,223.00	-	90,223.00	86,914.00	51%		177,137.00	
100-4000-400-4009	51,289.00	17,993.51	-	17,993.51	33,295.49	35%		51,289.00	
100-4000-400-4011	1,963.00	300.00	-	300.00	1,663.00	15%		1,963.00	
100-4000-400-4012	528,500.00	-	-	-	528,500.00	0%		528,500.00	
Subtotal: Other Water Consumption Sales									
	1,289,046.00	925,330.70	-	925,330.70	363,715.30	72%	-	1,289,046.00	
Total Water Consumption Sales									
	18,387,996.00	11,723,485.70	-	11,723,485.70	6,664,410.30	64%	-	18,387,996.00	
Water Service Charges									
100-4010-401-4051	318,011.00	197,277.52	-	197,277.52	120,733.48	62%		318,011.00	
100-4010-401-4050	7,171,802.00	4,051,098.61	-	4,051,098.61	3,120,703.39	56%		7,171,802.00	
100-4010-401-4052	35,448.00	36,720.87	-	36,720.87	(1,272.87)	104%		35,448.00	
100-4020-405-4055	3,892.00	1,615.04	-	1,615.04	2,276.96	41%		3,892.00	
100-4020-405-4054	43,362.00	25,570.22	-	25,570.22	17,791.78	59%		43,362.00	
Total Monthly Service Charges									
	7,572,515.00	4,312,282.26	-	4,312,282.26	3,260,232.74	57%	-	7,572,515.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Other operating income										
100-4020-405-4101	Delinquent Charges	455,000.00	-	-	-	455,000.00	0%		455,000.00	Directly affected by State of Emergency executive order due to COVID.
100-4010-401-4114	Backflow Install Chg	284.00	-	-	-	284.00	0%		284.00	
100-4020-405-4108	After Hours/Same Day Turn On Charges	8,434.00	2,025.00	-	2,025.00	6,409.00	24%		8,434.00	
100-4020-405-4106	Turn On/Turn Offs For Non-Payment	175,000.00	207.50	-	207.50	174,792.50	0%		175,000.00	Directly affected by State of Emergency executive order due to COVID.
100-4020-405-4107	Lien Fee	1,515.00	160.00	-	160.00	1,355.00	11%		1,515.00	
100-4020-405-4115	Water Service Application Fee	45,298.00	24,550.00	-	24,550.00	20,748.00	54%		45,298.00	
100-4020-405-4110	Fire Flow Testing	7,733.00	5,666.00	-	5,666.00	2,067.00	73%		7,733.00	
100-4020-405-4118	Copies	404.00	1.50	-	1.50	402.50	0%		404.00	
100-4020-405-4100	Revenue / Cash Variance	-	(6.49)	-	(6.49)	6.49	0%		-	
100-4020-405-4113	Plan Check Fees	40,000.00	59,295.50	-	59,295.50	(19,295.50)	148%		40,000.00	
100-4020-405-4105	Returned Payment Charges	10,270.00	2,825.00	-	2,825.00	7,445.00	28%		10,270.00	Directly affected by State of Emergency executive order due to COVID.
100-4020-405-4111	Inspection Fees	150,000.00	59,961.46	-	59,961.46	90,038.54	40%		150,000.00	
100-4020-405-4112	Revenue / Meter Installation Charge	250,000.00	196,818.18	-	196,818.18	53,181.82	79%		250,000.00	
100-4020-405-4103	Fines For Unauthorized Water Use	1,788.00	-	-	-	1,788.00	0%		1,788.00	
100-4020-405-4117	Revenue / Miscellaneous	5,000.00	7,127.16	-	7,127.16	(2,127.16)	143%		5,000.00	
100-4020-405-4116	Revenue / Unclaimed Customer Refund	-	-	-	-	-	0%		-	
100-4020-405-4128	3A1 Pump from City of Rialto	53,409.00	37,168.17	-	37,168.17	16,240.83	70%		53,409.00	Trending higher than projected due to more utilization.
100-4020-405-4132	Reimbursement From City Of Rialto - Opr Plant	175,193.00	59,970.61	-	59,970.61	115,222.39	34%		175,193.00	Billed through November 2021
100-4020-405-4131	Reimbursement From UTC - Routine Costs FBR	1,606,440.00	694,518.60	-	694,518.60	911,921.40	43%		1,606,440.00	
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	692,890.00	408,828.39	-	408,828.39	284,061.61	59%		692,890.00	Billed through December 2021
100-4020-405-4122	Document Prep Fees	30.00	-	-	-	30.00	0%		30.00	
100-4020-405-4120	Administration Fees (Section 2017)	335,000.00	168,520.53	-	168,520.53	166,479.47	50%		335,000.00	
100-4020-405-4123	Utility Users Tax Administration	2,148.00	899.05	-	899.05	1,248.95	42%		2,148.00	
100-4020-405-4125	Reimbursement For Damages	47,162.00	39,006.76	-	39,006.76	8,155.24	83%		47,162.00	
100-4020-405-4126	Conservation Rebate Reimb	25,000.00	3,264.00	-	3,264.00	21,736.00	13%		25,000.00	
Total Other Operating Revenue		4,087,998.00	1,780,252.56	-	1,780,252.56	2,307,745.44	44%	-	4,087,998.00	
Total Operating Revenues		30,048,509.00	17,816,020.52	-	17,816,020.52	12,232,388.48	59%	-	30,048,509.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Operating Expenses										
Source of Supply - 5110										
	Baseline Feeder Agreement - Delivery Charge for 5,000 acre-feet at \$125/acre-foot.	275,000.00	240,425.37					240,000.00		Paid through October 2021. YTD goal is 4,333 AF; used 2,800 AF in calendar 2021. Projected 250 AF/month from Jan, thru June. BLF cost went up from \$125/AF to \$160/AF. A portion of funds transferrd to purchase State Water Project from IEUA.
	Standby water source for warmer months for 100 acre-feet at \$208/acre-foot.							40,000.00		Encanto water cost went up from \$230/AF to \$235/AF. Budgeted 1 Encanto Pump (11 AF/Day) for 1/2 a month
100-5110-520-5252	Purchased Water / Muni	275,000.00	240,425.37	-	240,425.37	34,574.63	87%	280,000.00	555,000.00	
	State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery. 4,000 acre-feet at \$125/acre-foot.	500,000.00	308,964.80					(65,000.00)		SWP 2,456 Acre feet delivered through December 2021. Project another 1,000 acre feet for remainder of fiscal year.
	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.	118,000.00	42,401.40							Paid through October 2021. Used about 2,800 AF of BLF in 2021. Need to recharge 25%, 700 AF x \$118/AF, \$82,600.
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs FY2021									moved to own GL account 100-5110-520-5256
100-5110-520-5253	Purchased Water / State Project Water	618,000.00	322,401.40	-	322,401.40	295,598.60	52%	(65,000.00)	553,000.00	
	Purchase of Lytle Creek Water Rights from San Bernardino. 1,144 acre-feet at \$118/acre-foot.	200,000.00	123,094.05							Through 12/31/2021
100-5110-520-5250	Purchased Water / City of San Bernardino	200,000.00	123,094.05	-	123,094.05	76,905.95	62%	-	200,000.00	
	Stock Water Assessment	7,000.00	8,480.00					1,480.00		Paid for FY 2021-22.
100-5110-520-5251	Purchased Water / Fontana Union	7,000.00	8,480.00	-	8,480.00	(1,480.00)	121%	1,480.00	8,480.00	
	IEUA Capacity Charge \$1,605/mth. Meter Equivalent Unit Charge \$3,385/month. Readiness to serve \$538/mth	56,000.00	22,110.16					10,000.00		Paid Through 7/1/21-10/31/21.
	Purchase IEUA water	225,000.00	60,000.00					35,000.00		Production from Well 54 can't meet demand in our surface area in IEUA. Spent about \$200,000 as of December 2021. Need about 60 AF; April thru June; \$60,000.
	IEUA SWP - Well 54, the main source of supply in the District's service area in Fontana.									
100-5110-520-5255	Purchased Water / IEUA	281,000.00	22,110.16	-	22,110.16	258,889.84	8%	45,000.00	326,000.00	
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs	349,000.00								Water Sustainability and O&M Costs for FY 2022 \$348,884.13
100-5110-520-5256	Purchased Water / SBBA Agreement	349,000.00	-	-	-	349,000.00	0%	-	349,000.00	
	Watermaster costs to maintain rights in the Chino Basin.	25,000.00	4,397.29							2021-2022 Pool Assessment fees
100-5110-520-5254	Other Miscellaneous / Chino Basin Watermaster	25,000.00	4,397.29	-	4,397.29	20,602.71	18%	-	25,000.00	
	Subtotal: Non Payroll and Benefits Expenses	1,755,000.00	720,908.27	-	720,908.27	1,034,091.73	41%	261,480.00	2,016,480.00	
	Total Expenses: Source of Supply - 5110	1,755,000.00	720,908.27	-	720,908.27	1,034,091.73	41%	261,480.00	2,016,480.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Production - Pumping - 5210										
100-5210-500-5001	Salaries & Wages / Full Time	893,500.00	400,499.64	-	400,499.64	493,000.36	45%		893,500.00	
100-5210-500-5003	Salaries & Wages / Overtime	50,000.00	14,197.34	-	14,197.34	35,802.66	28%	(10,000.00)	40,000.00	
100-5210-500-5004	Salaries & Wages / On Call	4,500.00	7,556.61	-	7,556.61	(3,056.61)	168%	10,000.00	14,500.00	
	Subtotal: Payroll Expenses	948,000.00	422,253.59	-	422,253.59	525,746.41	45%	-	948,000.00	
100-5210-510-5101	Benefits / FICA	51,900.00	24,371.24	-	24,371.24	27,528.76	47%		51,900.00	
100-5210-510-5102	Benefits / Medicare	12,700.00	6,260.60	-	6,260.60	6,439.40	49%		12,700.00	
100-5210-510-5123	Benefits / Disability Insurance	4,100.00	1,489.94	-	1,489.94	2,610.06	36%		4,100.00	
100-5210-510-5125	Benefits / Life Insurance	3,100.00	1,659.16	-	1,659.16	1,440.84	54%		3,100.00	
100-5210-510-5121	Benefits / Dental	9,500.00	6,891.14	-	6,891.14	2,608.86	73%		9,500.00	Paid through February 2022. 8 months of premiums
100-5210-510-5120	Benefits / Hosp / Med Insurance	176,800.00	96,719.58	-	96,719.58	80,080.42	55%		176,800.00	Paid through February 2022. 8 months of premiums
100-5210-510-5122	Benefits / Vision Care Insurance	2,000.00	1,393.76	-	1,393.76	606.24	70%		2,000.00	Paid through February 2022. 8 months of premiums
100-5210-510-5124	Benefits / EAP	300.00	115.09	-	115.09	184.91	38%		300.00	
100-5210-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	8,185.59	-	8,185.59	9,414.41	47%		17,600.00	
100-5210-510-5105	Expenses / PERS-Pension Classic	85,500.00	38,708.77	-	38,708.77	46,791.23	45%		85,500.00	
100-5210-510-5106	PERS-Pension / Employer PEPR-2nd Tier	5,300.00	2,817.80	-	2,817.80	2,482.20	53%		5,300.00	
100-5210-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	55,000.00	24,904.61	-	24,904.61	30,095.39	45%		55,000.00	
100-5210-510-5103	Expenses / Workers Comp Ins	41,400.00	19,737.48	-	19,737.48	21,662.52	48%		41,400.00	
100-5210-510-5109	Expense / PERS - Pension Expense - GASB 68		-	-	-	-	0%		-	
	Subtotal: Benefits Expenses	465,200.00	233,254.76	-	233,254.76	231,945.24	50%	-	465,200.00	
	Subtotal: Payroll and Benefits Expenses	1,413,200.00	655,508.35	-	655,508.35	757,691.65	46%	-	1,413,200.00	
	Treatment and Distribution Cert./Renewal for 8 employees.	800.00								Treatment and Distribution Cert./Renewal for 8 staff members. (\$800)
	Supervisor Training: Water Treatment Plant Specialist Program Class 1, Class 2, and an 8-hr Hazardous Waste Operations and Emergency Response Refresher.	1,000.00	175.00							Miscellaneous training for contact hours and for furthering education. (\$1000)
	2 New Electricians Training: CWEA Level 1 Cert., CWEA Level 2 Cert., and Chaffey Electrical courses	1,000.00								Electrical & Instrument training (\$1000)
	8-hr Hazardous Waste Operations and Emergency Response Refresher for 5 employees.	400.00								Hazwoper refresher for 8 staff members (\$50 each)
	Microsoft Training for 1 employee.									
	9-Unit (90-Contact Hr) Water Class, for 4 employees.									
	American Water College Clases, employees to take 2 classes.	1,600.00	1,895.00							American Water College Clases (\$400) for 2 employees to take 2 classes.
100-5210-515-5200	Expenses / Training	4,800.00	2,070.00	-	2,070.00	2,730.00	43%	-	4,800.00	
	Uniforms and safety boots for 8 employees.	4,000.00	1,144.90							
100-5210-536-5475	Operating Supplies / Uniforms	4,000.00	1,144.90	-	1,144.90	2,855.10	29%	-	4,000.00	
100-5210-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	-	-	-	0%	-	-	
	Well and booster pump flow meter testing, 24 meters.	12,000.00								Testing in February will take place
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.	5,000.00	3,985.25							
100-5210-525-5301	Professional Services / Lab Tests	5,000.00	3,985.25	-	3,985.25	1,014.75	80%	-	5,000.00	
	BLF: 12.5% Sodium Hypochlorite for wellhead chlorination. P17080	65,000.00	42,742.54	17,257.46				30,000.00		2 Open POs with 60K left; disinfectant went up 12.5 cents/gal. Need \$30,000 to complete the fiscal year.
	Wells without wellhead treatment: Sodium Hypochlorite for wellhead chlorination. P17010									

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
100-5210-530-5401	Operating Supplies / Chemicals	65,000.00	42,742.54	17,257.46	60,000.00	5,000.00	92%	30,000.00	95,000.00	
	Reservoirs cleaning and inspection for tanks. Cleaning supplies for pump stations & Wells	17,000.00	9,211.03	2,980.00				15,000.00		Well 18A repairs - Water flush.
	Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.	7,000.00	6,856.90	6,856.90				15,000.00		Cross-over piping for Well 42 IX; allows the IX trains to run in differet configuration.
	Electrical and instrumentation repairs.	35,000.00	4,639.06	19,910.00						
	Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvac, fencing, etc.	125,000.00	40,002.82	46,186.12						
100-5210-540-5614	Repair & Maintenance / Structures / Facility	184,000.00	60,709.81	75,933.02	136,642.83	47,357.17	74%	30,000.00	214,000.00	
	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/Telemetering	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.	1,900,000.00	926,267.45	231,566.86				375,000.00		Through 10/31/21. Electricity costs increased. 8% in January 2021 and 12% in January 2022. For BLF wells the District recieves partial reimbursement 33%.
100-5210-550-5652	Utility Services / Electric	1,900,000.00	926,267.45	-	926,267.45	973,732.55	49%	375,000.00	2,275,000.00	
	City water service at East Complex.	450.00	219.78							
100-5210-550-5655	Utility Services / Water	450.00	219.78	-	219.78	230.22	49%	-	450.00	
	CUPA permits and misc. Fire Dept permits.									
100-5210-536-5473	Miscellaneous / Permits & Fees	-	-	-	-	-	0%	-	-	
	Subtotal: Non Payroll and Benefits Expenses	2,180,250.00	1,037,139.73	93,190.48	1,130,330.21	1,049,919.79	52%	435,000.00	2,615,250.00	
	Total Expenses: Production - Pumping - 5210	3,593,450.00	1,692,648.08	93,190.48	1,785,838.56	1,807,611.44	50%	435,000.00	4,028,450.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Water Quality Department - 5310										
100-5310-500-5001	Salaries & Wages / Full Time	320,300.00	139,852.37	-	139,852.37	180,447.63	44%		320,300.00	
100-5310-500-5003	Salaries & Wages / Overtime	13,000.00	2,764.91	-	2,764.91	10,235.09	21%		13,000.00	
100-5310-500-5004	Salaries & Wages / On Call	3,100.00	380.73	-	380.73	2,719.27	12%		3,100.00	
100-5310-500-5020	Salaries & Wages / Bilingual Compensation	-	-	-	-	-	0%		-	
Subtotal: Payroll Expenses		336,400.00	142,998.01	-	142,998.01	193,401.99	43%	-	336,400.00	
100-5310-510-5101	Benefits / FICA	20,100.00	9,042.75	-	9,042.75	11,057.25	45%		20,100.00	
100-5310-510-5102	Benefits / Medicare	4,700.00	2,114.87	-	2,114.87	2,585.13	45%		4,700.00	
100-5310-510-5123	Benefits / Disability Insurance	1,900.00	482.96	-	482.96	1,417.04	25%		1,900.00	
100-5310-510-5125	Benefits / Life Insurance	1,400.00	645.29	-	645.29	754.71	46%		1,400.00	
100-5310-510-5121	Benefits / Dental	6,500.00	3,124.70	-	3,124.70	3,375.30	48%		6,500.00	
100-5310-510-5120	Benefits / Hosp / Med Insurance	103,500.00	37,062.78	-	37,062.78	66,437.22	36%		103,500.00	
100-5310-510-5122	Benefits / Vision Care Insurance	900.00	478.80	-	478.80	421.20	53%		900.00	
100-5310-510-5124	Benefits / EAP	100.00	40.58	-	40.58	59.42	41%		100.00	
100-5310-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	2,117.20	-	2,117.20	5,682.80	27%		7,800.00	
100-5310-510-5105	Expenses / PERS-Pension Classic	8,800.00	4,459.83	-	4,459.83	4,340.17	51%		8,800.00	
100-5310-510-5106	PERS-Pension / Employer PEPR-2nd Tier	17,900.00	6,843.46	-	6,843.46	11,056.54	38%		17,900.00	
100-5310-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	5,700.00	2,869.41	-	2,869.41	2,830.59	50%		5,700.00	
100-5310-510-5103	Expenses / Workers Comp Ins	16,400.00	7,175.11	-	7,175.11	9,224.89	44%		16,400.00	
100-5310-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
Subtotal: Benefits Expenses		195,700.00	76,457.74	-	76,457.74	119,242.26	39%	-	195,700.00	
Subtotal: Payroll and Benefits Expenses		532,100.00	219,455.75	-	219,455.75	312,644.25	41%	-	532,100.00	
	Supervisor Training: Hazardous Waste Ops and Emergency Response Refresher, Distribution Class, Treatment Class, AWC Regulations Class, Backflow Tester Course, and Cross Connection Exam	1,470.00	383.03							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).
	Operator III Training: Distribution cert. renewal, Cross Connection Renewal, 40-hr Initial Hazardous Waste Ops and Emergency Response Training and Cross Connection Webinar	605.00	819.00							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).
	Operator Training: Treatment Cert. renewal and Backflow Tester Course	890.00								Operator Training: Treatment Cert. renewal (\$60) and Backflow Tester Course (\$830).
	New Operator Training: 40-hr Initial Hazardous Waste Ops and Emergency Response Training and a water class	565.00								New Operator Training: 40-hr Initial Hazardous Waste Ops and Emergency Response Training (\$365) and a water class (\$200).
100-5310-515-5200	Expenses / Training	3,530.00	1,202.03	-	1,202.03	2,327.97	34%	-	3,530.00	
	Uniforms and safety boots for 4 employees and office suppliers.	1,500.00	1,147.61							
100-5310-536-5475	Operating Supplies / Uniforms	1,500.00	1,147.61	-	1,147.61	352.39	77%	-	1,500.00	
	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.	15,000.00	5,104.00							
	Routine lab cost for distribution sampling. Misc. Sampling	30,000.00	17,106.50							
100-5310-525-5314	Professional Services / Lab Tests	45,000.00	22,210.50	-	22,210.50	22,789.50	49%	-	45,000.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Internal Transfer to Contract temporary services to cover for vacant supervisor position.									
100-5310-525-5319	Outside Labor / Contractors	-	-	-	-	-	0%	-	-	
	Purchase of instruments and reagents necessary for compliance field testing and water quality calls.	4,000.00	1,951.46	1,327.53						
	Purchase of dechlorination tables to meet NPDES permit requirements during necessary system flushing activities.	1,000.00								
100-5310-530-5401	Operating Supplies / Chemicals	5,000.00	1,951.46	1,327.53	3,278.99	1,721.01	66%	-	5,000.00	
	Fees for DigAlert underground-utility locating.	15,000.00	681.10	6,484.35						Sufficient funds in the budget.
	Repair or replace sample stations.	5,000.00						(2,500.00)		
	Calibration of hydrant meters. Hydrant meters require calibration to provide accurate measurement of customer consumption for billing purposes.	5,000.00								Will calibrate meters in February and March
	Calibration of backflow tester gauge required for accurate backflow testing.	5,000.00								Will calibrate backflow in February and March
100-5310-540-5614	Repair & Maintenance / Structures / Facility	30,000.00	681.10	6,484.35	7,165.45	22,834.55	24%	(2,500.00)	27,500.00	
	Replace stolen hydrant meters, deposit is kept and goes into revenue account.	15,000.00	3,955.03	9,840.30						
	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.	11,000.00	9,945.33							
100-5310-540-5602	Repair & Maintenance / Equipment	26,000.00	13,900.36	9,840.30	23,740.66	2,259.34	91%	-	26,000.00	
	Subtotal: Non Payroll and Benefits Expenses	111,030.00	41,093.06	17,652.18	58,745.24	52,284.76	53%	(2,500.00)	108,530.00	
	Total Expenses: Water Quality Department - 5310	643,130.00	260,548.81	17,652.18	278,200.99	364,929.01	43%	(2,500.00)	640,630.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Water Treatment - Perchlorate - 5320										
	PECHLORATE - DISTRICT WELLS 18A: HACH PM Contract NO3 Analyzer									
100-5320-525-5340	Professional Services / Other Consultants	-	-	-	-	-	0%	-	-	
	PERCHLORATE - DISTRICT WELLS 18A, 42, 16 & 17: Electricity costs for plant operations	200,000.00	91,018.72							Through 10/31/21. Electricity costs increased. 8% in January 2021 and 12% in January 2022.
100-5320-550-5652	Utility Services / Electric	200,000.00	91,018.72	-	91,018.72	108,981.28	46%	-	200,000.00	
	PERCHLORATE - DISTRICT WELLS & IX Systems 18A, 42, 16 & 17: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	25,000.00	5,792.50							PERCHLORATE - DISTRICT WELLS & IX Systems 16, 17, 18A, 41, 42: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Well 41 was out of service for most of the previous fiscal year but we anticipate it will be back on line full time for next fiscal year.
100-5320-525-5314	Professional Services / Lab Tests	25,000.00	5,792.50	-	5,792.50	19,207.50	23%	-	25,000.00	
	DISTRICT WELLS 18A, 41, 42, 16 & 17: Chemical costs for treatment - Chlorine. Increase based on bringing Well 41 online.	25,000.00	931.31	19,068.69						
100-5320-530-5401	Operating Supplies / Chemicals	25,000.00	931.31	19,068.69	20,000.00	5,000.00	80%	-	25,000.00	
		100,000.00		104,483.13				204,483.13		Well 18A vandalized costs \$104,483 reimbursed through insurance. Need \$200K for Well 42 resin to bring well 42 back online due to drought constraints.
100-5320-530-5404	Operating Supplies / Resin Exchange	100,000.00	-	104,483.13	104,483.13	(4,483.13)	104%	204,483.13	304,483.13	
	Repair and Replace pump motors, as needed. \$20,000/motor. Reduced compared to previous years.	5,000.00								R/R for chlorine building at Well 41.
	Cartridge filters and miscellaneous equipment.	5,000.00								
	Building and grounds. Replace a door, rebuild the chemical tank containment and install a roof over the chemical tank at Well 41.	20,000.00	7,671.21	4,584.34						
100-5320-540-5614	Repair & Maintenance / Structures / Facility	30,000.00	7,671.21	4,584.34	12,255.55	17,744.45	41%	-	30,000.00	
	Repare or replace chemical pumps and assoicated equipment.									
100-5320-540-5602	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	0%	-	-	
	Subtotal: Non Payroll and Benefits Expenses	380,000.00	105,413.74	128,136.16	233,549.90	146,450.10	61%	204,483.13	584,483.13	
	Total Expenses: Water Treatment - Perchlorate- 5320	380,000.00	105,413.74	128,136.16	233,549.90	146,450.10	61%	204,483.13	584,483.13	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Water Treatment - FBR - 5350										
100-5350-500-5001	Salaries & Wages / Full Time	409,100.00	166,700.36	-	166,700.36	242,399.64	41%		409,100.00	
100-5350-500-5003	Salaries & Wages / Overtime	75,000.00	21,811.26	-	21,811.26	53,188.74	29%	(15,000.00)	60,000.00	
100-5350-500-5004	Salaries & Wages / On Call	3,000.00	10,999.33	-	10,999.33	(7,999.33)	367%	15,000.00	18,000.00	
100-5350-500-5021	Salaries & Wages / Class A Drivers License	700.00	-	-	-	700.00	0%		700.00	
100-5350-500-5020	Salaries & Wages / Bilingual Compensation	700.00	-	-	-	700.00	0%		700.00	
Subtotal: Payroll Expenses		488,500.00	199,510.95	-	199,510.95	288,989.05	41%	-	488,500.00	
100-5350-510-5101	Benefits / FICA	24,900.00	8,638.01	-	8,638.01	16,261.99	35%		24,900.00	
100-5350-510-5102	Benefits / Medicare	5,800.00	2,020.19	-	2,020.19	3,779.81	35%		5,800.00	
100-5350-510-5123	Benefits / Disability Insurance	2,000.00	376.54	-	376.54	1,623.46	19%		2,000.00	
100-5350-510-5125	Benefits / Life Insurance	1,400.00	375.72	-	375.72	1,024.28	27%		1,400.00	
100-5350-510-5121	Benefits / Dental	4,100.00	1,342.16	-	1,342.16	2,757.84	33%		4,100.00	
100-5350-510-5120	Benefits / Hosp / Med Insurance	93,900.00	28,448.97	-	28,448.97	65,451.03	30%		93,900.00	
100-5350-510-5122	Benefits / Vision Care Insurance	900.00	356.09	-	356.09	543.91	40%		900.00	
100-5350-510-5124	Benefits / EAP	100.00	28.69	-	28.69	71.31	29%		100.00	
100-5350-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	2,040.00	-	2,040.00	5,760.00	26%		7,800.00	
100-5350-510-5105	Expenses / PERS-Pension Classic	34,300.00	10,719.02	-	10,719.02	23,580.98	31%		34,300.00	
100-5350-510-5106	PERS-Pension / Employer PEPR-2nd Tier	5,800.00	-	-	-	5,800.00	0%		5,800.00	
100-5350-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	22,100.00	6,896.40	-	6,896.40	15,203.60	31%		22,100.00	
100-5350-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5350-510-5103	Expenses / Workers Comp Ins	20,300.00	6,528.00	-	6,528.00	13,772.00	32%		20,300.00	
Subtotal: Benefits Expenses		223,400.00	67,769.79	-	67,769.79	155,630.21	30%	-	223,400.00	
Subtotal: Payroll and Benefits Expenses		711,900.00	267,280.74	-	267,280.74	444,619.26	38%	-	711,900.00	
	Treatment and Distribution Cert./Renewal	1,600.00								Anticipate using by end of fiscal year
	3 employees to attend Tri State Conference at \$925/each.	640.00						(640.00)		
	1 employee to take online class - Chlorine and Disinfection \$250/each	250.00						(250.00)		
	3 employees to take 8-hr Hazardous Waste Operations and Emergency Response Refresher. \$50/each.	300.00						(300.00)		
	Distribution Cert Renewal	300.00						(300.00)		
100-5350-515-5200	Expenses / Training	3,090.00	-	-	-	3,090.00	0%	(1,490.00)	1,600.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	FBR Thermo, TOC Analyzer & Hach consumables and support. Collins Filters	41,000.00	40,712.84	15,653.36						
	FBR Calibration of flow meters and on-line analyzer's.	5,000.00	634.54							
	Change out service for FBR air scrubber.	6,000.00	5,855.88							
	FBR Components for online compressors and blowers parts. Kaeser Blowers.	20,000.00	10,210.90	5,024.00						
	Tech support for SCADA for FBR.	3,500.00								
	FBR WELL 6 & 11: Air Conditioning service and VFD Maintenance	7,000.00								
	Annual fire sprinkler testing.	5,000.00								
	Annual water quality monitoring to comply with Geo Logic requirements.	9,000.00								
100-5350-525-5340	Professional Services / Other Consultants	96,500.00	57,414.16	20,677.36	78,091.52	18,408.48	81%	-	96,500.00	
	FBR treatment plant components - valves, flow meters, actuators, unexpected parts. Modified to reflect current budget year expenditures.	10,000.00	1,413.08							
100-5350-525-5315	Professional Services / Misc Studies	10,000.00	1,413.08	-	1,413.08	8,586.92	14%	-	10,000.00	
	Uniforms and boots for 4 employees.	2,000.00	721.48							
100-5350-536-5475	Operating Supplies / Uniforms	2,000.00	721.48	-	721.48	1,278.52	36%	-	2,000.00	
	Electricity costs for plant operations. It is the current trend.	262,000.00	192,332.48					123,000.00		Through 10/31/21. Electricity costs increased. 8% in January 2021 and 12% in January 2022.
100-5350-550-5652	Utility Services / Electric	262,000.00	192,332.48	-	192,332.48	69,667.52	73%	123,000.00	385,000.00	
	FBR SCADA integration and FBR Phone Services.									
100-5350-550-5650	Communication Services / Telephone	-	-	-	-	-	0%	-	-	
	FBR: Valve positioners, VFD A/C, Miscellaneous tools and maintenance. Replacement parts and critical spare parts for Wells 11 and 6.	40,750.00	11,220.45					(10,000.00)		
100-5350-540-5600	Other Miscellaneous / District Cost	40,750.00	11,220.45	-	11,220.45	29,529.55	28%	(10,000.00)	30,750.00	
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. FBR	30,000.00	24,584.50	4,965.00						Title 22 has been completed; no other unusual lab costs.
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Wells 6 & 11	20,000.00	3,869.00	1,680.00						
100-5350-525-5314	Professional Services / Lab Tests	50,000.00	28,453.50	6,645.00	35,098.50	14,901.50	70%	-	50,000.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.	20,000.00	19,080.00					20,000.00		
	FBR: Acetic Acid is delivered monthly totaling to \$16K/month.	162,000.00	162,491.06	5,508.94				270,000.00		\$40K to \$50K monthly for acetic acid alone. \$45K/month X 6 months = \$270K; price increased 250% due to inflation/COVID. UTC will reimburse costs.
	FBR Polymer cationic deliveries for DAF. 12 drums a year.	20,000.00	4,007.40	4,540.15						
	FBR: Chlorine. \$3,500/load, 8 loads a year.	28,000.00	12,387.41	15,746.35						
	FBR: Phosphoric Acid is delivered monthly. \$4,000/month.	48,000.00	11,358.04	12,435.14						
	Other Chemicals	-	2,291.10							
100-5350-530-5401	Operating Supplies / Chemicals	278,000.00	211,615.01	38,230.58	249,845.59	28,154.41	90%	290,000.00	568,000.00	
	Replace GAC media in FBR aeration scrubber system, twice/year.									Not needed this FY2021-22 fiscal year
100-5350-530-5404	Operating Supplies / Resin Exchange	-	-	-	-	-	0%	-	-	
	Cactus Basin No. 2 required maintenance, including disking and removing vegetation and spraying approved chemical to control weeds.	50,000.00								Expect to complete by March 2022.
	Repair GAC media and drum every 6 month.									
	Purchase 2 totes of GAC Media for the FBR reactors.							40,000.00		\$40K to replace FBR Reactor GAC.
	Unforeseen repair to the DAF. Repair 4 fluizied pumps, 2 totes of GAC Media for the FBR reactors. Purchase components, chain of flight, etc.	40,000.00	39,700.81	25,731.44						
	Repair and replace pumps and motors.	30,000.00	15,206.80	15,901.10				30,000.00		\$10K for aeration blowers. \$20K Dionex parts.
100-5350-540-5614	Repair & Maintenance / Structures / Facility	120,000.00	54,907.61	41,632.54	96,540.15	23,459.85	80%	70,000.00	190,000.00	
	Chlorination equipment for FBR/FBR.		747.23							
100-5350-540-5602	Repair & Maintenance / Chlorination Equipment	-	747.23	-	747.23	(747.23)	0%	-	-	
	Vector control for Cactus Basin No. 2	5,000.00	4,391.73							
	Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.	10,000.00	1,400.00							
	Rialto Discharge Fees - NEW	25,000.00	10,580.96							
	Cactus Basin No. 2 1-time mitigation cost.	210,000.00	63,270.00	24,945.00						
100-5350-536-5473	Miscellaneous / Permits & Fees	250,000.00	79,642.69	24,945.00	104,587.69	145,412.31	42%	-	250,000.00	
	Training Transportation, Meals, Lodging.		767.72							
100-5350-515-5202	Miscellaneous / Trans/Meals/Lodging	-	767.72	-	767.72	(767.72)	-	-	-	
	Subtotal: Non Payroll and Benefits Expenses	1,112,340.00	639,235.41	132,130.48	771,365.89	340,974.11	69%	471,510.00	1,583,850.00	
	Total Expenses: Water Treatment - FBR - 5350	1,824,240.00	906,516.15	132,130.48	1,038,646.63	785,593.37	57%	471,510.00	2,295,750.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Water Treatment - Roemer/Arsenic - 5390										
100-5390-500-5001	Salaries & Wages / Full Time	291,900.00	162,568.48	-	162,568.48	129,331.52	56%		291,900.00	
100-5390-500-5003	Salaries & Wages / Overtime	80,000.00	20,025.27	-	20,025.27	59,974.73	25%	(20,000.00)	60,000.00	
100-5390-500-5004	Salaries & Wages / On Call	3,000.00	11,829.30	-	11,829.30	(8,829.30)	394%	20,000.00	23,000.00	
100-5390-500-5021	Salaries & Wages / Class A Drivers License	700.00	680.00	-	680.00	20.00	97%		700.00	
100-5390-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	680.00	-	680.00	620.00	52%		1,300.00	
	Subtotal: Payroll Expenses	376,900.00	195,783.05	-	195,783.05	181,116.95	52%	-	376,900.00	
100-5390-510-5101	Benefits / FICA	18,000.00	16,292.29	-	16,292.29	1,707.71	91%		18,000.00	
100-5390-510-5102	Benefits / Medicare	4,200.00	3,810.28	-	3,810.28	389.72	91%		4,200.00	
100-5390-510-5123	Benefits / Disability Insurance	1,500.00	800.43	-	800.43	699.57	53%		1,500.00	
100-5390-510-5125	Benefits / Life Insurance	1,000.00	795.44	-	795.44	204.56	80%		1,000.00	
100-5390-510-5121	Benefits / Dental	4,800.00	4,451.52	-	4,451.52	348.48	93%		4,800.00	
100-5390-510-5120	Benefits / Hosp / Med Insurance	82,500.00	64,259.33	-	64,259.33	18,240.67	78%		82,500.00	
100-5390-510-5122	Benefits / Vision Care Insurance	700.00	643.34	-	643.34	56.66	92%		700.00	
100-5390-510-5124	Benefits / EAP	100.00	57.23	-	57.23	42.77	57%		100.00	
100-5390-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	3,885.00	-	3,885.00	2,015.00	66%		5,900.00	
100-5390-510-5105	Expenses / PERS-Pension Classic	31,000.00	23,216.42	-	23,216.42	7,783.58	75%		31,000.00	
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	19,900.00	14,937.08	-	14,937.08	4,962.92	75%		19,900.00	
100-5390-510-5109	Expense / PERS - Pension Expense - GASB 68					-	0%		-	
100-5390-510-5103	Expenses / Workers Comp Ins	14,600.00	12,723.65	-	12,723.65	1,876.35	87%		14,600.00	
	Subtotal: Benefits Expenses	184,200.00	145,872.01	-	145,872.01	38,327.99	79%	-	184,200.00	
	Subtotal: Payroll and Benefits Expenses	561,100.00	341,655.06	-	341,655.06	219,444.94	61%	-	561,100.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts	FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Treatment and Distribution Cert./Renewal	800.00	210.00							
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								
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	2,350.00	210.00	-	210.00	2,140.00	9%	-	2,350.00	
Trident filter SCADA configation, equipment installation, etc.		536.00					15,000.00		SCADA assistance and support for the Roemer Plant and Hydrogeneration Power Plant. PM contract for HACH, TOC meters, UV system, air blowers, etc.
PM contract for Total Organic Carbon analyzer.	6,500.00	5,666.58							
Trident filter maintenance and repairs.	10,000.00		14,000.00						
Parts and services for HACH analyzers	25,000.00	7,230.00	4,782.00						
PM for Q air for compressors and blowers.	15,000.00	10,035.95	3,336.05						
100-5390-525-5340 Professional Services / Other Consultants	56,500.00	23,468.53	22,118.05	45,586.58	10,913.42	81%	15,000.00	71,500.00	
Filter survey for 2 Trident filters.									
100-5390-525-5315 Professional Services / Misc Studies	-	-	-	-	-	0%	-	-	
Uniforms and safety boots for 4 employees	2,000.00	1,209.23							
100-5390-536-5475 Operating Supplies / Uniforms	2,000.00	1,209.23	-	1,209.23	790.77	60%	-	2,000.00	
ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.	550,000.00	257,011.53							Through 10/31/21. Electricity costs increased. 8% in January 2021 and 12% in January 2022. Plant will be used at reduced capacity due to State Project Water restrictions due to drought.
100-5390-550-5652 Utility Services / Electric	550,000.00	257,011.53	-	257,011.53	292,988.47	47%	-	550,000.00	
Trash services.	3,200.00	1,314.30							
100-5390-550-5654 Utility Services / Trash	3,200.00	1,314.30	-	1,314.30	1,885.70	41%	-	3,200.00	
ROEMER TREATMENT PLANT: Natural gas service by Southern California Gas Company	700.00	90.75							
100-5390-550-5653 Utility Services / Gas	700.00	90.75	-	90.75	609.25	13%	-	700.00	
ROEMER TREATMENT PLANT: Operators responsible for daily upkeep and housekeeping	9,000.00	3,999.72	3,290.00						Additional cleaning services due to COVID.
100-5390-525-5313 Professional Services / Janitorial	9,000.00	3,999.72	3,290.00	7,289.72	1,710.28	81%	-	9,000.00	
ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T	3,500.00	2,926.68					2,000.00		Discounted rate used for the original budget estimate expired. Working on options to decrease the cost. YTD includes 7 months avg @\$420 . Can transfer \$2,000 from 100-5615-550-5650: Communication Services / Telephone.
100-5390-550-5650 Communication Services / Telephone	3,500.00	2,926.68	-	2,926.68	573.32	84%	2,000.00	5,500.00	
Hydroelectric Plant Operations and Maintenance Cost.	10,000.00								
Tools and miscellaneous equipment.	10,000.00	2,837.41	3,465.00						
Repair or replace VFDs and/or motors as needed.	12,000.00	21,106.07					15,000.00		R/R for sample and chemical pumps, VFD, etc. Pretreatment has 12 VFDs. Main building has 5 VFDs.
100-5390-540-5600 Other Miscellaneous / District Cost	32,000.00	23,943.48	3,465.00	27,408.48	4,591.52	86%	15,000.00	47,000.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	30,000.00	17,862.75	1,397.80				5,000.00		Additional new sludge sampling.
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	1,500.00	266.50							
100-5390-525-5314	Professional Services / Lab Tests	31,500.00	18,129.25	1,397.81	19,527.06	11,972.94	62%	5,000.00	36,500.00	
	ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds	30,000.00	124.55					25,000.00		\$43,000 for soil testing. 1 sludge pond needs to be addressed. Factored in soil remediation at the Lord Ranch and Roemer Vacant Lot sites, if needed.
	ARSENIC: \$3,500 per removal	10,000.00								
	Sludge Removal	400,000.00	173,105.59					(25,000.00)		Waiting for SWRCB's response
100-5390-525-5317	Professional Services / Sludge Disposal	440,000.00	173,230.14	-	173,230.14	266,769.86	39%	-	440,000.00	
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - Chlorine	90,000.00	34,429.56	30,790.98				30,000.00		Chemical cost increased due to inflation and COVID. Open POs \$30K for disinfectant.
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant.	100,000.00	32,169.12	107,830.88				35,000.00		Chemical cost increased due to inflation and COVID. Open POs \$107K for ACH
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - Earth Tec	20,000.00								
	Other Chemicals		3,043.12							
100-5390-530-5401	Operating Supplies / Chemicals	210,000.00	69,641.80	138,621.86	208,263.66	1,736.34	99%	65,000.00	275,000.00	
	Repair and Maintenance 4 booster pumps, \$2,000/each.									
	Rehab effluent pump, chemical pump, blowers, exhaust fans, transducers, flow meters, flow switches	50,000.00	10,999.45							
	Consumable products, i.e., tools, gaskets, hardware parts, pipe, packing, hoses, conducts, tubes, etc.	50,000.00	21,916.50							
	Repair and replace valves, actuators, compressor system pipe, air line, trident filter componenets, etc.	100,000.00	8,986.87	41,137.26						
100-5390-540-5614	Repair & Maintenance / Structures / Facility	200,000.00	41,902.82	41,137.26	83,040.08	116,959.92	42%	-	200,000.00	
	Repair or replace chlorine pumps and parts.	20,000.00	699.01					(19,300.00)		
100-5390-540-5602	Repair & Maintenance / Chlorination Equipment	20,000.00	699.01	-	699.01	19,300.99	3%	(19,300.00)	700.00	
	Subtotal: Non Payroll and Benefits Expenses	1,560,750.00	617,777.24	210,029.98	827,807.22	732,942.78	53%	82,700.00	1,643,450.00	
	Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,121,850.00	959,432.30	210,029.98	1,169,462.28	952,387.72	55%	82,700.00	2,204,550.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	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	747,300.00	379,319.71	-	379,319.71	367,980.29	51%		747,300.00	
100-5410-500-5003	Salaries & Wages / Overtime	80,000.00	31,309.07	-	31,309.07	48,690.93	39%		80,000.00	
100-5410-500-5004	Salaries & Wages / On Call	20,000.00	3,457.73	-	3,457.73	16,542.27	17%		20,000.00	
100-5410-500-5021	Salaries & Wages / Class A Drivers License	2,600.00	1,410.13	-	1,410.13	1,189.87	54%		2,600.00	
100-5410-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	665.00	-	665.00	635.00	51%		1,300.00	
Subtotal: Payroll Expenses		851,200.00	416,161.64	-	416,161.64	435,038.36	49%	-	851,200.00	
100-5410-510-5101	Benefits / FICA	47,100.00	26,281.86	-	26,281.86	20,818.14	56%		47,100.00	
100-5410-510-5102	Benefits / Medicare	11,000.00	6,146.56	-	6,146.56	4,853.44	56%		11,000.00	
100-5410-510-5123	Benefits / Disability Insurance	4,400.00	1,412.99	-	1,412.99	2,987.01	32%		4,400.00	
100-5410-510-5125	Benefits / Life Insurance	3,600.00	2,012.51	-	2,012.51	1,587.49	56%		3,600.00	
100-5410-510-5121	Benefits / Dental	13,500.00	7,707.55	-	7,707.55	5,792.45	57%		13,500.00	
100-5410-510-5120	Benefits / Hosp / Med Insurance	247,400.00	114,925.11	-	114,925.11	132,474.89	46%		247,400.00	
100-5410-510-5122	Benefits / Vision Care Insurance	2,400.00	1,681.16	-	1,681.16	718.84	70%		2,400.00	
100-5410-510-5124	Benefits / EAP	300.00	155.10	-	155.10	144.90	52%		300.00	
100-5410-510-5100	Benefits / Deferred Comp-ER Match	21,500.00	6,659.59	-	6,659.59	14,840.41	31%		21,500.00	
100-5410-510-5105	Expenses / PERS-Pension Classic	29,500.00	15,685.81	-	15,685.81	13,814.19	53%		29,500.00	
100-5410-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	35,400.00	17,274.65	-	17,274.65	18,125.35	49%		35,400.00	
100-5410-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	19,000.00	10,091.98	-	10,091.98	8,908.02	53%		19,000.00	
100-5410-510-5103	Expenses / Workers Comp Ins	35,900.00	19,358.38	-	19,358.38	16,541.62	54%		35,900.00	
100-5410-510-5109	Expense / PERS - Pension Expense - GASB 68		-	-	-	-	0%		-	
Subtotal: Benefits Expenses		471,000.00	229,393.25	-	229,393.25	241,606.75	49%	-	471,000.00	
Subtotal: Payroll and Benefits Expenses		1,322,200.00	645,554.89	-	645,554.89	676,645.11	49%	-	1,322,200.00	
	Treatment and Distribution Cert./Renewal	400.00	120.00					8,000.00		Get 2 staff trained and certified for Class A before new regulations become effective,
	Supervisor Training: AWWA Infrastructure Management Cert. Program (\$936) and San Bernardino County Backflow Test (\$223).	1,200.00	146.38					1,300.00		Backflow training and cert. for 1 staff.
	Lead Operator Training: 6 classes, \$50/each.	500.00								
	1 water class per employee for 7 employees. (7*50) = \$350									
100-5410-515-5200	Expenses / Training	2,100.00	266.38	-	266.38	1,833.62	13%	9,300.00	11,400.00	
	Uniforms. This is the calculation for 12 persons. There are new employees.	9,200.00	3,099.09							
100-5410-536-5475	Operating Supplies / Uniforms	9,200.00	3,099.09	-	3,099.09	6,100.91	34%	-	9,200.00	
	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	141,354.62							
100-5410-540-5605	Repair & Maintenance / Domestic Mains	400,000.00	141,354.62	-	141,354.62	258,645.38	35%	-	400,000.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Repair or replace damaged or hit hydrants.	60,000.00	22,503.66							
100-5410-540-5606	Repair & Maintenance / Fire Hydrants	60,000.00	22,503.66	-	22,503.66	37,496.34	38%	-	60,000.00	
	Shop Supplies- include now Sand, Type 2 Base and Temp. Asphalt.	25,000.00	11,242.68	13,886.04						
100-5410-530-5408	Operating Supplies / Shop Supplies	25,000.00	11,242.68	13,886.04	25,128.72	(128.72)	101%	-	25,000.00	
	Annual Repair/Replace - District Facilities. Building and grounds repairs, i.e., fencing, plumbing, roofing, graffiti abatement, etc.	35,000.00	3,234.49					(9,300.00)		Transfers \$9,300 to GL 5200 for training.
100-5410-540-5616	Repair & Maintenance / Facilities Repairs	35,000.00	3,234.49	-	3,234.49	31,765.51	9%	(9,300.00)	25,700.00	
	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.	525,000.00	213,436.69	111,563.31				(25,000.00)		Open POs: \$83K left; \$17K left; no adjustments needed for routine street patching.
100-5410-540-5612	Repair & Maintenance / Street Patching	525,000.00	213,436.69	111,563.31	325,000.00	200,000.00	62%	(25,000.00)	500,000.00	
	Replace aging equipment to address more service line leaks, welding equipment, and miscellaneous tools.	12,000.00		6,626.63						
100-5410-540-5615	Repair & Maintenance / Tools	12,000.00	-	6,626.63	6,626.63	5,373.37	55%	-	12,000.00	
	Midyear Adjustment. Cover shortfall to year end									
100-5410-525-5319	Outside Labor / Contractors	-	-	-	-	-	0%	-	-	
	Equipment Rental: shoring equipment, ventilator, etc.	5,000.00	1,507.53							
	Personal Protective Equipment (PPE) and safety equipment for all District staff, i.e., hard hats, gloves, goggles, vests, delineators, etc.	10,000.00	5,252.16							
	Aluminum buildable shoring box to protect employees from trench failure. Lighter and easier to set up, which promotes frequent uses.									
100-5410-528-5381	Rentals / Equipment	15,000.00	6,759.69	-	6,759.69	8,240.31	45%	-	15,000.00	
	The District is on a month-to-month contract, more irrigation repairs and vector control.	85,000.00	30,200.00	41,200.00						
100-5410-540-5613	Repair & Maintenance / Structures & Improvements	85,000.00	30,200.00	41,200.00	71,400.00	13,600.00	84%	-	85,000.00	
	Subtotal: Non Payroll and Benefits Expenses	1,168,300.00	432,097.30	173,275.98	605,373.28	562,926.72	52%	(25,000.00)	1,143,300.00	
	Total Expenses: Maintenance - Transmission and Distribution - 5410	2,490,500.00	1,077,652.19	173,275.98	1,250,928.17	1,239,571.83	50%	(25,000.00)	2,465,500.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Customer Service - 5510										
100-5510-500-5001	Salaries & Wages / Full Time	543,300.00	244,216.78	-	244,216.78	299,083.22	45%		543,300.00	
100-5510-500-5003	Salaries & Wages / Overtime	10,000.00	6,298.87	-	6,298.87	3,701.13	63%		10,000.00	
100-5510-500-5004	Salaries & Wages / On Call	-	-	-	-	-	0%		-	
100-5510-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	655.00	-	655.00	645.00	50%		1,300.00	
	Subtotal: Payroll Expenses	554,600.00	251,170.65	-	251,170.65	303,429.35	45%	-	554,600.00	
100-5510-510-5101	Benefits / FICA	34,100.00	15,766.85	-	15,766.85	18,333.15	46%		34,100.00	
100-5510-510-5102	Benefits / Medicare	8,000.00	3,687.42	-	3,687.42	4,312.58	46%		8,000.00	
100-5510-510-5123	Benefits / Disability Insurance	3,100.00	971.91	-	971.91	2,128.09	31%		3,100.00	
100-5510-510-5125	Benefits / Life Insurance	2,700.00	1,504.78	-	1,504.78	1,195.22	56%		2,700.00	
100-5510-510-5121	Benefits / Dental	10,700.00	6,884.99	-	6,884.99	3,815.01	64%		10,700.00	
100-5510-510-5120	Benefits / Hosp / Med Insurance	187,500.00	105,609.34	-	105,609.34	81,890.66	56%		187,500.00	
100-5510-510-5122	Benefits / Vision Care Insurance	2,000.00	1,380.34	-	1,380.34	619.66	69%		2,000.00	
100-5510-510-5124	Benefits / EAP	300.00	121.42	-	121.42	178.58	40%		300.00	
100-5510-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	2,240.41	-	2,240.41	15,359.59	13%		17,600.00	
100-5510-510-5105	Expenses / PERS-Pension Classic	12,600.00	6,478.57	-	6,478.57	6,121.43	51%		12,600.00	
100-5510-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	31,600.00	13,705.25	-	13,705.25	17,894.75	43%		31,600.00	
100-5510-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	8,100.00	4,168.21	-	4,168.21	3,931.79	51%		8,100.00	
100-5510-510-5103	Expenses / Workers Comp Ins	3,100.00	2,849.02	-	2,849.02	250.98	92%		3,100.00	
100-5510-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
	Subtotal: Benefits Expenses	321,400.00	165,368.51	-	165,368.51	156,031.49	51%	-	321,400.00	
	Subtotal: Payroll and Benefits Expenses	876,000.00	416,539.16	-	416,539.16	459,460.84	48%	-	876,000.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Customer service (misc) training including water Distribution Operator Water Treatment, QWEL, and Water Use Efficiency Practitioner Certificates. New Tyler Incode system training	5,000.00	120.00							Expect to use remainder of the year. Trianing has been scheduled for January and February.
100-5510-515-5200	Expenses / Training	5,000.00	120.00	-	120.00	4,880.00	2%	-	5,000.00	
	Garda Services: Daily deposit pickup	8,000.00	1,187.45					(1,600.00)		Trending lower due to Lobby closed and cash pick up once a week.
100-5510-525-5309	Professional Services / Armored Transport	8,000.00	1,187.45	-	1,187.45	6,812.55	15%	(1,600.00)	6,400.00	
	District Uniforms	1,000.00	350.70							
100-5510-536-5475	Operating Supplies / Uniforms	1,000.00	350.70	-	350.70	649.30	35%	-	1,000.00	
	Miscellaneous items	200.00								
	Receipts for satellite locations	1,200.00	250.42							
100-5510-530-5403	Operating Supplies / Miscellaneous	1,400.00	250.42	-	250.42	1,149.58	18%	-	1,400.00	
	Mail Machine Lease	3,500.00	651.96							New Mail machine was just leased in November 2021
100-5510-536-5412	Equipment	3,500.00	651.96	-	651.96	2,848.04	19%	-	3,500.00	
	Payment Locations - Pak N' Mail	2,400.00	1,076.00							Through 11/30/21.
	Payment Locations - J Check Cashing	3,500.00	1,206.00							Through 11/30/21.
	Payment Locations - Pay Near Me fees (7eleven)	20,000.00	10,210.69							Pay Near Me fees Through 12/31/21.
	Tyler Insite Online Payment convinence fee	135,000.00	64,347.60							Tyler convinence fee \$1.25/IVR & \$.85/Online Payments per transaction. Through 12/31/21.
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees	160,900.00	76,840.29	-	76,840.29	84,059.71	48%	-	160,900.00	
	Bank Merchant Charges	180,000.00	113,621.56							Bank Merchant Charges Through 12/31/21. Lobby closed results in more online payments.
100-5510-536-5320	Miscellaneous / Bank Card Expense	180,000.00	113,621.56	-	113,621.56	66,378.44	63%	-	180,000.00	
	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	360,300.00	193,022.38	-	193,022.38	167,277.62	54%	(1,600.00)	358,700.00	
	Total Expenses: Customer Service - 5510	1,236,300.00	609,561.54	-	609,561.54	626,738.46	49%	(1,600.00)	1,234,700.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Meter Reading - 5520										
100-5520-500-5001	Salaries & Wages / Full Time	486,000.00	242,412.71	-	242,412.71	243,587.29	50%		486,000.00	
100-5520-500-5003	Salaries & Wages / Overtime	15,000.00	6,937.31	-	6,937.31	8,062.69	46%	(2,000.00)	13,000.00	
100-5520-500-5004	Salaries & Wages / On Call	5,000.00	4,187.65	-	4,187.65	812.35	84%	2,000.00	7,000.00	
100-5520-500-5020	Salaries & Wages / Bilingual Compensation	700.00	340.00	-	340.00	360.00	49%		700.00	
100-5520-500-5021	Labor / Class A Drivers License	700.00	340.00	-	340.00	360.00	49%		700.00	
Subtotal: Payroll Expenses		507,400.00	254,217.67	-	254,217.67	253,182.33	50%	-	507,400.00	
100-5520-510-5101	Benefits / FICA	30,000.00	15,993.45	-	15,993.45	14,006.55	53%		30,000.00	
100-5520-510-5102	Benefits / Medicare	7,000.00	3,740.41	-	3,740.41	3,259.59	53%		7,000.00	
100-5520-510-5123	Benefits / Disability Insurance	2,400.00	914.59	-	914.59	1,485.41	38%		2,400.00	
100-5520-510-5125	Benefits / Life Insurance	2,100.00	1,300.67	-	1,300.67	799.33	62%		2,100.00	
100-5520-510-5121	Benefits / Dental	7,700.00	6,345.00	-	6,345.00	1,355.00	82%		7,700.00	
100-5520-510-5120	Benefits / Hosp / Med Insurance	125,800.00	78,977.25	-	78,977.25	46,822.75	63%		125,800.00	
100-5520-510-5122	Benefits / Vision Care Insurance	1,500.00	1,215.56	-	1,215.56	284.44	81%		1,500.00	
100-5520-510-5124	Benefits / EAP	200.00	98.05	-	98.05	101.95	49%		200.00	
100-5520-510-5100	Benefits / Deferred Comp-ER Match	13,700.00	2,272.80	-	2,272.80	11,427.20	17%		13,700.00	
100-5520-510-5105	Expenses / PERS-Pension Classic	13,900.00	7,181.19	-	7,181.19	6,718.81	52%		13,900.00	
100-5520-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	26,000.00	12,947.24	-	12,947.24	13,052.76	50%		26,000.00	
100-5520-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	9,000.00	4,620.27	-	4,620.27	4,379.73	51%		9,000.00	
100-5520-510-5109	Expense / PERS - Pension Expense - GASB 68					-	0%		-	
100-5520-510-5103	Expenses / Workers Comp Ins	5,800.00	4,033.36	-	4,033.36	1,766.64	70%		5,800.00	
Subtotal: Benefits Expenses		245,100.00	139,639.84	-	139,639.84	105,460.16	57%	-	245,100.00	
Subtotal: Payroll and Benefits Expenses		752,500.00	393,857.51	-	393,857.51	358,642.49	52%	-	752,500.00	
	Water Treatment and Distribution Cert./Renewal	800.00	150.00							
	Operator II: Water Class)	1,000.00								Anticipate additional requests for training due to requirements for contact hours.
100-5520-515-5200	Expenses / Training	1,800.00	150.00	-	150.00	1,650.00	8%	-	1,800.00	
	Uniforms and safety boots for 8 employees.	4,400.00	931.34							Anticipate additional requests for safety boots.
100-5520-536-5475	Operating Supplies / Uniforms	4,400.00	931.34	-	931.34	3,468.66	21%	-	4,400.00	
	Door tags, Tools and supplies:	6,000.00	1,865.95							Anticipate additional door tag orders.
100-5520-530-5407	Operating Supplies / Shop Supplies	6,000.00	1,865.95	-	1,865.95	4,134.05	31%	-	6,000.00	
	Meter testing.	30,000.00								Large meter testing is being scheduled for 2nd half of FY.
	Meter repair or replacement.	100,000.00	29,542.15							See note A below.
	Meter box lids.	50,000.00	129.03							See note A below.
	MXU's radios.	80,000.00	72,125.30							Note A: The mix of actuals for these three items varies from budget, but in total is on target.
100-5520-540-5608	Repair & Maintenance / Meters & AMR's	260,000.00	101,796.48	-	101,796.48	158,203.52	39%	-	260,000.00	
	AMR/AMI Equipment and parts	25,000.00						(10,000.00)		Anticipate equipment purchases as progress is made on the AMI project (CIP).
	Handhelds and programers,									
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgram	25,000.00	-	-	-	25,000.00	0%	(10,000.00)	15,000.00	
Subtotal: Non Payroll and Benefits Expenses		297,200.00	104,743.77	-	104,743.77	192,456.23	35%	(10,000.00)	287,200.00	
Total Expenses: Meter Reading - 5520		1,049,700.00	498,601.28	-	498,601.28	551,098.72	47%	(10,000.00)	1,039,700.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Billing - 5530										
100-5530-500-5001	Salaries & Wages / Full Time	211,000.00	106,556.19	-	106,556.19	104,443.81	51%		211,000.00	
100-5530-500-5003	Salaries & Wages / Overtime	5,000.00	159.86	-	159.86	4,840.14	3%		5,000.00	
100-5530-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	515.00	-	515.00	785.00	40%		1,300.00	
	Subtotal: Payroll Expenses	217,300.00	107,231.05	-	107,231.05	110,068.95	49%	-	217,300.00	
100-5530-510-5101	Benefits / FICA	13,200.00	6,741.65	-	6,741.65	6,458.35	51%		13,200.00	
100-5530-510-5102	Benefits / Medicare	3,100.00	1,576.71	-	1,576.71	1,523.29	51%		3,100.00	
100-5530-510-5123	Benefits / Disability Insurance	1,200.00	419.26	-	419.26	780.74	35%		1,200.00	
100-5530-510-5125	Benefits / Life Insurance	1,000.00	555.81	-	555.81	444.19	56%		1,000.00	
100-5530-510-5121	Benefits / Dental	3,100.00	2,476.96	-	2,476.96	623.04	80%		3,100.00	
100-5530-510-5120	Benefits / Hosp / Med Insurance	59,200.00	37,503.49	-	37,503.49	21,696.51	63%		59,200.00	
100-5530-510-5122	Benefits / Vision Care Insurance	700.00	458.06	-	458.06	241.94	65%		700.00	
100-5530-510-5124	Benefits / EAP	100.00	43.03	-	43.03	56.97	43%		100.00	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	1,360.00	-	1,360.00	4,540.00	23%		5,900.00	
100-5530-510-5105	Expenses / PERS-Pension Classic	16,900.00	9,000.21	-	9,000.21	7,899.79	53%		16,900.00	
100-5530-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	10,800.00	5,790.52	-	5,790.52	5,009.48	54%		10,800.00	
100-5530-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5530-510-5103	Expenses / Workers Comp Ins	1,200.00	1,446.81	-	1,446.81	(246.81)	121%		1,200.00	
	Subtotal: Benefits Expenses	120,300.00	68,835.02	-	67,372.51	52,927.49	56%	-	120,300.00	
	Subtotal: Payroll and Benefits Expenses	337,600.00	176,066.07	-	174,603.56	162,996.44	52%	-	337,600.00	
	New Tyler system web-based trainings	1,000.00	855.00							Trainings scheduled for January and February.
	ICWA Membership and Classes - continued education credits for D2 certification	500.00								
	AWWA Trainings - continued education credits for D2 cert.	500.00								
	Collections training	1,000.00								Trainings scheduled for January and February.
100-5530-515-5200	Expenses / Training	3,000.00	855.00	-	855.00	2,145.00	29%	-	3,000.00	
	Collection agency fees (kept by agency when debt is collected)	1,500.00						(1,000.00)		No activity so far
100-5530-525-5340	Professional Services / Other Consultants	1,500.00	-	-	-	1,500.00	0%	(1,000.00)	500.00	
	District Shirts	600.00	503.82							
100-5530-536-5475	Operating Supplies / Uniforms	600.00	503.82	-	503.82	96.18	84%	-	600.00	
	County Recorder fee for lien releases	1,000.00	240.00							
100-5530-530-5403	Operating Supplies / Miscellaneous	1,000.00	240.00	-	240.00	760.00	24%	-	1,000.00	
	InfoSend - printing for bills mailed, past due notices	36,000.00	15,062.48	20,937.52						InfoSend - printing for bills and notices mailed through 11/30/21.
100-5530-525-5304	Outside Labor / Contractors/Printing	36,000.00	15,062.48	20,937.52	36,000.00	-	100%	-	36,000.00	
	InfoSend - postage for bills and notices mailed to customers	117,400.00	48,596.16	68,803.84				2,600.00		InfoSend - postage for bills & notices mailed to customers through 11/30/21. Postage increase effective 8/29/21
100-5530-536-5471	Communication Services / Postage & Shipping	117,400.00	48,596.16	68,803.84	117,400.00	-	100%	2,600.00	120,000.00	
	Mileage to meetings, and training classes, Meal Reimbursement	1,000.00	596.66							
100-5530-515-5202	Miscellaneous / Trans/Meals/Lodging	1,000.00	596.66	-	596.66	403.34	60%	-	1,000.00	
	Subtotal: Non Payroll and Benefits Expenses	160,500.00	65,854.12	89,741.36	155,595.48	4,904.52	97%	1,600.00	162,100.00	
	Total Expenses: Billing - 5530	498,100.00	241,920.19	89,741.36	330,199.04	167,900.96	66%	1,600.00	499,700.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Administration - 5610										
100-5610-500-5001	Salaries & Wages / Full Time	1,014,800.00	348,895.64	-	348,895.64	665,904.36	34%		1,014,800.00	
100-5610-500-5003	Salaries & Wages / Overtime	7,000.00	1,060.89	-	1,060.89	5,939.11	15%		7,000.00	
100-5610-500-5020	Salaries & Wages / Bilingual Compensation	700.00	15.00	-	15.00	685.00	2%		700.00	
100-5610-510-5104	Salaries & Wages / Vehicle Allowance	14,400.00	3,480.00	-	3,480.00	10,920.00	24%		14,400.00	
	Subtotal: Payroll Expenses	1,036,900.00	353,451.53	-	353,451.53	683,448.47	34%	-	1,036,900.00	
100-5610-510-5101	Benefits / FICA	45,000.00	9,829.06	-	9,829.06	35,170.94	22%		45,000.00	
100-5610-510-5102	Benefits / Medicare	14,400.00	5,217.90	-	5,217.90	9,182.10	36%		14,400.00	
100-5610-510-5123	Benefits / Disability Insurance	2,900.00	1,348.75	-	1,348.75	1,551.25	47%		2,900.00	
100-5610-510-5125	Benefits / Life Insurance	2,100.00	902.65	-	902.65	1,197.35	43%		2,100.00	
100-5610-510-5121	Benefits / Dental	7,800.00	3,961.00	-	3,961.00	3,839.00	51%		7,800.00	
100-5610-510-5120	Benefits / Hosp / Med Insurance	131,300.00	52,337.11	-	52,337.11	78,962.89	40%		131,300.00	
100-5610-510-5122	Benefits / Vision Care Insurance	1,300.00	677.56	-	677.56	622.44	52%		1,300.00	
100-5610-510-5124	Benefits / EAP	200.00	57.26	-	57.26	142.74	29%		200.00	
100-5610-510-5100	Benefits / Deferred Comp-ER Match	31,700.00	2,747.58	-	2,747.58	28,952.42	9%		31,700.00	
100-5610-510-5105	Expenses / PERS-Pension Classic	63,000.00	74,429.90	-	74,429.90	(11,429.90)	118%		63,000.00	
100-5610-510-5106	PERS-Pension / Employer PEPR-2nd Tier	29,200.00	(20,073.38)	-	(20,073.38)	49,273.38	-69%		29,200.00	
100-5610-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	40,500.00	48,336.83	-	48,336.83	(7,836.83)	119%		40,500.00	
100-5610-510-5103	Expenses / Workers Comp Ins	5,900.00	2,006.40	-	2,006.40	3,893.60	34%		5,900.00	
100-5610-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
	Subtotal: Benefits Expenses	375,300.00	181,778.62	-	181,778.62	193,521.38	48%	-	375,300.00	
	Subtotal: Payroll and Benefits Expenses	1,412,200.00	535,230.15	-	535,230.15	876,969.85	38%	-	1,412,200.00	
	CalPERs Education Forum	400.00								
	CSFMO Conference - Registration Fee - CFO	900.00	470.00							
	CSDA General Management Leadership Summit	1,350.00	1,190.00							
	Misc. Seminars- CPE	2,000.00	1,756.28							
	CSDA meeting/training	2,500.00								
	ACWA Conference		2,745.00							
	Water Smart Conference		1,185.00							
	CSDA Governance Foundation Workshops District of Distinction	5,000.00								
100-5610-515-5200	Expenses / Training	14,350.00	7,346.28	-	7,346.28	7,003.72	51%	-	14,350.00	
	District Shirt and Emboidary. Uniforms	1,000.00								
100-5610-536-5475	Operating Supplies / Uniforms	1,000.00	-	-	-	1,000.00	0%	-	1,000.00	
	Promotional activities	3,400.00	750.00					(2,300.00)		
100-5610-536-5500	Miscellaneous / Promotional Activities	3,400.00	750.00	-	750.00	2,650.00	22%	(2,300.00)	1,100.00	
	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	2,169.80							
	Letterhead Printing	1,700.00	328.64							
100-5610-536-5411	Miscellaneous / Printing	8,700.00	2,498.44	-	2,498.44	6,201.56	29%	-	8,700.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	ACWA SPRING Registration Fee & Travel expenses, hotel & food	8,175.00								
	ACWA FALL Registration Fee Travel expenses, hotel & food	11,100.00								
	ASBC-CSDA - Monthly Meeting	1,260.00	166.00							
	ACWA Legislative Symposium travel expenses, hotel & food	2,400.00								
	CSDA Government Affairs Day - Legislative Days May	825.00								
	CSDA Government Affairs Day - Sacramento Travel Expenses, Hotel & Food	3,600.00								
	CSFMO travel expenses	1,600.00								
	ACWA DC	2,070.00								
	ACWA DC travel expenses, hotel & food	15,000.00								
	MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Safety Lunch, training meetings	5,000.00	4,637.98							
	CSDA Annual Conference	3,825.00	5,311.18							
	Employee Seminar - Venue/Raffle Prizes/Awards etc	10,000.00	750.00							
	Water Expo Conference - Travel Expenses, Hotel & Food	2,375.00	3,545.78							
	Board/Committee Meals	7,200.00	3,941.83							
	WaterSmart Innovation Conference Lodging and Travel	6,475.00	6,387.65							
	AGM for Conference lodging and travel	1,000.00								
	Fontana Mayor's Gala (1 table)	450.00								
	WESTCAS									
	Misc		549.68							
100-5610-515-5202	Miscellaneous / Trans/Meals/Lodging	82,355.00	25,290.10	-	25,290.10	57,064.90	31%	-	82,355.00	Credit cards posted through November 2021

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Association of California Water Agencies Membership dues	25,255.00	26,800.00					1,600.00		
	California Special Districts Assocaiton	7,805.00	8,495.00					700.00		
	CostcoMembership	400.00								
	WESTCAS Membership									
	California Society of Municipal Finance Officers	120.00								
	Association of Government Accountants									
	California Municipal Tax Association	100.00								
	Subscriptions	195.00								
	American Water Works Association	4,400.00	4,523.00							
	Government Finance Officers Association	150.00	150.00							
	The Sun Subscription	400.00								
	Association of San Bernardino County Special Districts	375.00	375.00							
	Misc Membership	500.00	274.04							
100-5610-515-5201	Miscellaneous / Dues & Subscriptions	39,700.00	40,617.04	-	40,617.04	(917.04)	102%	2,300.00	42,000.00	
	Retirement luncheon and gift expenses for retiring staff									
	Misc Expenses	820.00	495.51							
	BOD Tablecloth Drycleaning	200.00	136.68							
100-5610-536-5454	Miscellaneous / Office Supplies	1,020.00	632.19	-	632.19	387.81	62%	-	1,020.00	
	Daily Journal Various	500.00								
	Freedom News group	1,200.00								
	ACWA	400.00								
	Rialto Record	500.00								
100-5610-536-5474	Miscellaneous / Recruitment	2,600.00	-	-	-	2,600.00	0%	-	2,600.00	
	General Legal Counsel	400,000.00	88,552.60							Through 10/31/2022. Tafoya Law Group
	All Other Legal Matters	200,000.00	14,375.50							All Other Legal Matters
	All Other Legal Matters		58,967.78							Ivie McNeill & Wyatt
	All Other Legal Matters		21,729.50							Reed & Davidson LLP
	All Other Legal Matters		16,020.84							Law Offices of Julia Sylva
100-5610-526-5330	Professional Services / Legal	600,000.00	199,646.22	-	199,646.22	400,353.78	33%	-	600,000.00	
	Redistricting Services		77,500.00	25,000.00				103,000.00		unbudgeted item Redistricting Services
100-5610-525-5340	Professional Services / Other Consultants	-	77,500.00	25,000.00	102,500.00	(102,500.00)	-	103,000.00	103,000.00	
	SBVMWD - Habitat Conservation Plan	40,000.00						(40,000.00)		No cost for FY2022.
100-5610-537-5505	Programs / Regional Programs	40,000.00	-	-	-	40,000.00	0%	(40,000.00)	-	
	Subtotal: Non Payroll and Benefits Expenses	793,125.00	354,280.27	25,000.00	379,280.27	413,844.73	48%	63,000.00	856,125.00	
	Total Expenses: Administration - 5610	2,205,325.00	889,510.42	25,000.00	914,510.42	1,290,814.58	41%	63,000.00	2,268,325.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
General Operations - 5615										
	Amount per CalPERS Actuarial - Unfunded Liability lump sum payment	523,166.00	523,166.00							CalPERS Actuarial Unfunded Liability payment for FY 2022
100-5615-510-5108	Expenses / PERS-Pension	523,166.00	523,166.00	-	523,166.00	-	100%	-	523,166.00	
	Unemployment Insurance Expense	21,000.00	5,768.66							
100-5615-510-5145	Expense / State Unemployment Ins	21,000.00	5,768.66	-	5,768.66	15,231.34	27%	-	21,000.00	
	OPEB Liability. New Valuation will be done for FY2022 & FY2023. Will have report by July 2021.	1,338,257.00	706,313.00					(631,944.00)		FY21/22 Actuarially Determined Contribution (ADC) \$1,200,042. Pre-Funding for FY2022 \$706,313.
100-5615-510-5135	Post Employment OPEB	1,338,257.00	706,313.00	-	706,313.00	631,944.00	53%	(631,944.00)	706,313.00	
	Inland Desert Security Answering Services	8,000.00	6,564.00					2,000.00		Through 1/31/2022
100-5615-525-5318	Professional Services / Telephone Answering Svc	8,000.00	6,564.00	-	6,564.00	1,436.00	82%	2,000.00	10,000.00	
	Alarm services and repairs	34,800.00	13,844.50	18,676.00						
100-5615-525-5308	Professional Services / Alarm	34,800.00	13,844.50	18,676.00	32,520.50	2,279.50	93%	-	34,800.00	
	Office Supplies for the District	35,000.00	13,867.08							Trending on target at 40%.
	Internal Transfer for Janitorial COVID									
100-5615-530-5409	Operating Supplies / Stationery & Office	35,000.00	13,867.08	-	13,867.08	21,132.92	40%	-	35,000.00	
	Gasoline and Diesel Fuel for Fleet	130,000.00	81,588.77	12,794.10				25,000.00		Increase \$25K. Gas prices have gone up. Also needed to fill generators for fuel during Edison Power Outages
100-5615-530-5402	Operating Supplies / Gasoline & Oil	130,000.00	81,588.77	12,794.10	94,382.87	35,617.13	73%	25,000.00	155,000.00	
	Operations Department for raw materials to repair and backfill trenches. I.e., sand, type II base, asphalt, gravel, etc.	50,000.00	12,182.05	543.89				(10,000.00)		Transfer funds to 100-5615-530-5402 Gasoline
100-5615-530-5408	Operating Supplies / Shop Supplies	50,000.00	12,182.05	543.89	12,725.94	37,274.06	25%	(10,000.00)	40,000.00	
	Furniture and Equipment for District	22,000.00	8,645.70	7,387.04				10,000.00		Request to accommodate staff
100-5615-536-5413	Other Expenses / Furniture & Equipment	22,000.00	8,645.70	7,387.04	16,032.74	5,967.26	73%	10,000.00	32,000.00	
	Electricity for District Headquarters	39,600.00	17,458.76					10,000.00		Through 10/31/21. Electricity costs increased. 8% in January 2021 and 12% in January 2022.
100-5615-550-5652	Utility Services / Electric	39,600.00	17,458.76	-	17,458.76	22,141.24	44%	10,000.00	49,600.00	
	Agua Mansa Properties Inc & Burrtec Waste Industries & Solid Waste Management	30,000.00	9,921.95	9,725.00				(5,000.00)		Waste Hauling Service with Burrtec and Disposal of Excavated Materials Solid Waste Management and RAMCO Recycled Aggregate. Ramco has increased disposal costs.
100-5615-550-5654	Utility Services / Trash	30,000.00	9,921.98	9,725.00	19,646.98	10,353.02	65%	(5,000.00)	25,000.00	
	Rialto Water Services	3,180.00	1,180.03							
100-5615-550-5656	Utility Services / Water	3,180.00	1,180.03	-	1,180.03	1,999.97	37%	-	3,180.00	
	Gas Co. Services	2,000.00	141.22							
100-5615-550-5653	Utility Services / Gas	2,000.00	141.22	-	141.22	1,858.78	7%	-	2,000.00	
	Janitorial Services (Reg Daily Janitorial, Deep Cleaning of Restrooms, Janitorial Supplies, Mats Cleaning, Window Cleaning)	100,000.00	38,875.49	33,690.86				(20,000.00)		Trending weel on target. Would like to keep this as COVID exposures could cause more use of this fund.
	Internal Transfer from Operating Supplies due to COVID									
100-5615-525-5313	Professional Services / Janitorial	100,000.00	38,875.49	33,690.86	72,566.35	27,433.65	73%	(20,000.00)	80,000.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Copier Maintenance and Supplies	20,000.00	12,008.92							
100-5615-540-5610	Repair & Maintenance / Office Equipment	20,000.00	12,008.92	-	12,008.92	7,991.08	60%	-	20,000.00	
	Communication Equipment for District (Truck Radios, Walkie Talkies, Repairs and Maintenance for Comm Equipment)	10,000.00						(5,000.00)		Transfer \$5K to Gasoline account. Expenses with Radio or Truck Comm Repairs.
100-5615-540-5603	Repair & Maintenance / Communication Equipment	10,000.00	-	-	-	10,000.00	0%	(5,000.00)	5,000.00	
	Fleet Repair Maint. Costs	120,000.00	51,636.35	10.00						Trending on target..
100-5615-540-5617	Repair & Maintenance / Vehicle	120,000.00	51,636.35	10.00	51,646.35	68,353.65	43%	-	120,000.00	
	Fleet Leasing, DMV Fees, and buyouts of remaining trucks	-								Fleet Leasing bought-out. Account not needed for FY2022.
100-5615-528-5380	Leasing / Vehicle	-	-	-	-	-	0%	-	-	
	ACWA/JPIA General Liability	480,000.00	206,270.00					(85,000.00)		ACWA/JPIA premiums for FY2022 will be \$395,000 per schedule.
100-5615-536-5303	Miscellaneous / Insurance-Auto / Gen	480,000.00	206,270.00	-	206,270.00	273,730.00	43%	(85,000.00)	395,000.00	
	AT&T		(3,635.58)							Closing credits from AT&T HQ acct + new SRFax service.
	Verizon Wireless	52,800.00	29,020.12							District cell phone service.
	Spectrum	35,000.00	14,997.17					(2,000.00)		Telephone service. Changed from AT&T to Spectrum. About \$40K savings. Transfer \$2,000 to 100-5390-550-5650 Communication Services / Telephone.
100-5615-550-5650	Communication Services / Telephone	87,800.00	40,381.91	-	40,381.91	47,418.09	46%	(2,000.00)	85,800.00	
	Monthly postage check to Hassler/USPS for postage	8,000.00	2,334.10							
100-5615-536-5471	Communication Services / Postage & Shipping	8,000.00	2,334.10	-	2,334.10	5,665.90	29%	-	8,000.00	
	Various Project Closings - expensed amount, not capitalized upon closing	50,000.00	19,316.82							
100-5615-540-5470	Improvements Projects / Cap Improvement Proj Exp	50,000.00	19,316.82	-	19,316.82	30,683.18	39%	-	50,000.00	
	New Mailroom copier needed. Current one is about 10 years old and gets repaired too often	10,000.00	1,652.64					(5,000.00)		Copier Replacement Needed for Finance Department. Current one is 14 years old and needs repairs often.
100-5615-528-5381	Rentals / Equipment	10,000.00	1,652.64	-	1,652.64	8,347.36	17%	(5,000.00)	5,000.00	
	Building and Facility Maintenance Costs (Garden Maintenance, AC Maintenance, Pest Exterminator, Roof Repair, Etc)	35,000.00	17,147.37	12,300.00				(5,000.00)		Trending on target..
	Replace Roll Up Door with Wicket Door if possible									
	HQs roof repair and maintenance.	5,000.00								
100-5615-540-5613	Repair & Maintenance / Structures & Improvements	40,000.00	17,147.37	12,300.00	29,447.37	10,552.63	74%	(5,000.00)	35,000.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	This GL is shared among departments. Repair and maintenance for forklifts, 4 backhoes, emergency generators, etc.	25,000.00	6,386.02	744.31				(5,000.00)		This GL also includes unanticipated Heavy Equipment Repairs
100-5615-540-5607	Repair & Maintenance / Major Equip & Gen Plant	25,000.00	6,386.02	744.31	7,130.33	17,869.67	29%	(5,000.00)	20,000.00	
	State Water Resources Control Board	85,000.00	70,947.64							
	City of Rialto - Encroachment Permit Fees	75,000.00	71.61							
	South Coast AQMD	8,000.00	4,632.71							
	Dept of Toxic Substances									
	County of SB-filing fee notice of exemption									
	County Treasurer / County of SB LAFCO	20,000.00	20,000.00							
	USPS - PO Box Rental	433.00								
	SB County Fire Protection	15,000.00	9,415.00							
	Western Municipal Water District									
	City of Fontana - Encroachment Permit Fees	1,000.00	287.00							
	Annual San Bernardino County Street Permit Fees	500.00	277.86							
	SB County Flood Control District	1,300.00	1,236.00							
	Other Permits	2,500.00	1,992.44							
100-5615-536-5473	Miscellaneous / Permits & Fees	208,733.00	108,860.26	-	108,860.26	99,872.74	52%	-	208,733.00	
100-5615-536-5455	Bad Debt Expense / Water Related	50,000.00	-	-	-	50,000.00	0%		50,000.00	
100-6800-614-6080	LITIGATION LOSS / LITIGATION LOSS	-	16,800.00	-	16,800.00	(16,800.00)	0%		-	
	Subtotal: Non Payroll and Benefits Expenses	3,446,536.00	1,922,311.63	95,871.20	2,018,182.83	1,428,353.17	59%	(726,944.00)	2,719,592.00	
	Total Expenses: General Operations - 5615	3,446,536.00	1,922,311.63	95,871.20	2,018,182.83	1,428,353.17	59%	(726,944.00)	2,719,592.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Accounting - 5620										
100-5620-500-5001	Salaries & Wages / Full Time	465,000.00	247,694.93	-	247,694.93	217,305.07	53%		465,000.00	
100-5620-500-5003	Salaries & Wages / Overtime	10,000.00	2,837.23	-	2,837.23	7,162.77	28%		10,000.00	Audit prep
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	1,360.00	-	1,360.00	1,240.00	52%		2,600.00	
	Subtotal: Payroll Expenses	477,600.00	251,892.16	-	251,892.16	225,707.84	53%	-	477,600.00	
100-5620-510-5101	Benefits / FICA	28,000.00	14,860.34	-	14,860.34	13,139.66	53%		28,000.00	
100-5620-510-5102	Benefits / Medicare	6,700.00	3,726.05	-	3,726.05	2,973.95	56%		6,700.00	
100-5620-510-5123	Benefits / Disability Insurance	2,100.00	874.30	-	874.30	1,225.70	42%		2,100.00	
100-5620-510-5125	Benefits / Life Insurance	1,700.00	1,016.84	-	1,016.84	683.16	60%		1,700.00	
100-5620-510-5121	Benefits / Dental	6,900.00	5,800.48	-	5,800.48	1,099.52	84%		6,900.00	
100-5620-510-5120	Benefits / Hosp / Med Insurance	113,700.00	72,429.76	-	72,429.76	41,270.24	64%		113,700.00	
100-5620-510-5122	Benefits / Vision Care Insurance	1,100.00	847.20	-	847.20	252.80	77%		1,100.00	
100-5620-510-5124	Benefits / EAP	100.00	71.66	-	71.66	28.34	72%		100.00	
100-5620-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	4,163.61	-	4,163.61	5,636.39	42%		9,800.00	
100-5620-510-5105	Expenses / PERS-Pension Classic	35,100.00	18,518.65	-	18,518.65	16,581.35	53%		35,100.00	
100-5620-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	9,900.00	5,248.31	-	5,248.31	4,651.69	53%		9,900.00	
100-5620-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	22,600.00	11,914.55	-	11,914.55	10,685.45	53%		22,600.00	
100-5620-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5620-510-5103	Expenses / Workers Comp Ins	2,600.00	1,412.53	-	1,412.53	1,187.47	54%		2,600.00	
	Subtotal: Benefits Expenses	240,300.00	140,884.28	-	140,884.28	99,415.72	59%	-	240,300.00	
	Subtotal: Payroll and Benefits Expenses	717,900.00	392,776.44	-	392,776.44	325,123.56	55%	-	717,900.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Government Finance Officers Association Accounting training. This would be for seven employees. California Society of Municipal Finance Officers (CSMFO) training.	3,000.00	1,879.00							Government Finance Officers Association Accounting training. California Society of Municipal Finance Officers (CSMFO) conference training.
100-5620-515-5200	Expenses / Training	3,000.00	1,879.00	-	1,879.00	1,121.00	63%	-	3,000.00	
	District Shirts	1,200.00	1,018.76							
100-5620-536-5475	Operating Supplies / Uniforms	1,200.00	1,018.76	-	1,018.76	181.24	85%	-	1,200.00	
	Mileage to meetings, and training classes,	2,000.00	1,655.63							California Society of Municipal Finance Officers (CSMFO) conference.
100-5620-515-5202	Miscellaneous / Trans/Meals/Lodging	2,000.00	1,655.63	-	1,655.63	344.37	83%	-	2,000.00	
	Supplies Specific for Department. Ex: Checks -	500.00	246.23							
100-5620-530-5403	Operating Supplies / Miscellaneous	500.00	246.23	-	246.23	253.77	49%	-	500.00	
	Average \$5000 per month - Chase Bank Fees. Increase due to more investment and less in account.	60,000.00	35,666.45					10,000.00		Through 12/31/21. Chase Bank Fees. Increase due to more investment and less in account.
100-5620-536-5302	Miscellaneous / Bank Account Analysis	60,000.00	35,666.45	-	35,666.45	24,333.55	59%	10,000.00	70,000.00	
	CSMFO Membership - Director of Finance and Accountants	330.00	335.00							
	APA Membership - Accountant & Payroll	510.00	467.00							
	GFOA - Accounting Department	640.00	505.00							
	Inland Empire Chapter - Director of Finance and Accountants		40.00							
100-5620-515-5201	Miscellaneous / Dues & Subscriptions	1,480.00	1,347.00	-	1,347.00	133.00	91%	-	1,480.00	
	Annual Audit Fee including State Controllers Financial Rpt	46,500.00	40,000.00	6,500.00						FY2022 annual audit
	CAFR Award GFOA fee	1,055.00								GFOA - CAFR Award fee \$460, PAFR Award fee \$250, Budget Award fee \$345
100-5620-525-5310	Professional Services / Auditing	47,555.00	40,000.00	6,500.00	46,500.00	1,055.00	98%	-	47,555.00	
	Fees for US Bank 2016A Bond account and Investment account	9,000.00	3,559.07							Fees for US Bank 2016A Bond account and Investment account. Investmeny Policy CMTA certification \$270
100-5620-525-5312	Professional Services / Fiscal Agent	9,000.00	3,559.07	-	3,559.07	5,440.93	40%	-	9,000.00	
	Chandler Asset Management	24,000.00	12,264.78							Through 12/31/21
	Actuary - GASB 75 OPEB & GASB 68 PERS Pension	7,700.00	1,450.00							
	DAC - Filings Fees for Bonds	2,500.00	2,500.00							Paid for FY2022
100-5620-525-5340	Professional Services / Consultants	34,200.00	16,214.78	-	16,214.78	17,985.22	47%	-	34,200.00	
	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	159,135.00	101,586.92	6,500.00	108,086.92	51,048.08	68%	10,000.00	169,135.00	
	Total Expenses: Accounting - 5620	877,035.00	494,363.36	6,500.00	500,863.36	376,171.64	57%	10,000.00	887,035.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Engineering - 5630										
100-5630-500-5001	Salaries & Wages / Full Time	1,114,300.00	487,588.56	-	487,588.56	626,711.44	44%		1,114,300.00	
100-5630-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	0%		-	
100-5630-500-5003	Salaries & Wages / Overtime	5,000.00	-	-	-	5,000.00	0%	(650.00)	4,350.00	
100-5630-500-5004	Salaries & Wages / On Call	-	-	-	-	-	0%		-	
100-5630-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,005.00	-	1,005.00	295.00	77%	650.00	1,950.00	
Subtotal: Payroll Expenses		1,120,600.00	488,593.56	-	488,593.56	632,006.44	44%	-	1,120,600.00	
100-5630-510-5101	Benefits / FICA	65,800.00	28,320.70	-	28,320.70	37,479.30	43%		65,800.00	
100-5630-510-5102	Benefits / Medicare	15,900.00	7,220.53	-	7,220.53	8,679.47	45%		15,900.00	
100-5630-510-5123	Benefits / Disability Insurance	4,900.00	1,629.20	-	1,629.20	3,270.80	33%		4,900.00	
100-5630-510-5125	Benefits / Life Insurance	3,400.00	1,809.37	-	1,809.37	1,590.63	53%		3,400.00	
100-5630-510-5121	Benefits / Dental	12,400.00	7,878.15	-	7,878.15	4,521.85	64%		12,400.00	
100-5630-510-5120	Benefits / Hosp / Med Insurance	231,100.00	111,525.89	-	111,525.89	119,574.11	48%		231,100.00	
100-5630-510-5122	Benefits / Vision Care Insurance	2,200.00	1,363.88	-	1,363.88	836.12	62%		2,200.00	
100-5630-510-5124	Benefits / EAP	300.00	119.28	-	119.28	180.72	40%		300.00	
100-5630-510-5100	Benefits / Deferred Comp-ER Match	19,500.00	7,336.60	-	7,336.60	12,163.40	38%		19,500.00	
100-5630-510-5105	Expenses / PERS-Pension Classic	48,400.00	24,146.84	-	24,146.84	24,253.16	50%		48,400.00	
100-5630-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	48,000.00	18,448.84	-	18,448.84	29,551.16	38%		48,000.00	
100-5630-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	31,100.00	15,535.61	-	15,535.61	15,564.39	50%		31,100.00	
100-5630-510-5109	Expense / PERS - Pension Expense - GASB 68					-	0%		-	
100-5630-510-5103	Expenses / Workers Comp Ins	18,100.00	6,946.62	-	6,946.62	11,153.38	38%		18,100.00	
Subtotal: Benefits Expenses		501,100.00	232,281.51	-	232,281.51	268,818.49	46%	-	501,100.00	
Subtotal: Payroll and Benefits Expenses		1,621,700.00	720,875.07	-	720,875.07	900,824.93	44%	-	1,621,700.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Training for 4 people (\$235x4)									
	Training for 4 people (\$120x4)									
	Other Contact Hour Courses	1,500.00	395.00	495.00						
	Business Writing/Leadership/Supervising Courses	1,400.00	275.00							
	D1 - D3 Distribution Exam Rosa June 12, 2020	130.00								
	Training for 4 people (\$110x4)	450.00								
	T1 - T2 Treatment Certification	400.00								
	2 PPL - CIP Seminar credit for Distribution & Treatment Cert.	375.00								
	2 PPL - PMP Exams. Membership fees & Chapter Fees	1,800.00								
	D1 - D3 Distribution Certification	400.00								
	2 PPL - PE License Renewal Fees	230.00								
100-5630-515-5200	Expenses / Training	6,685.00	670.00	495.00	1,165.00	5,520.00	17%	-	6,685.00	
	Uniforms and Boots	1,500.00	228.95					(400.00)		
	Misc. Tools	700.00								
	Misc. Office Supplies	700.00								
100-5630-536-5475	Operating Supplies / Uniforms	2,900.00	228.95	-	228.95	2,671.05	8%	(400.00)	2,500.00	
	Transportation/meals/parking for training and conferences/Lodgings	700.00	1,071.59					400.00		
100-5630-515-5202	Miscellaneous / Trans/Meals/Lodging	700.00	1,071.59	-	1,071.59	(371.59)	153%	400.00	1,100.00	
	Maintenance for Engineering Department Plotter/Scanner.	1,000.00								
	Misc. equipment or repair of equipment	1,000.00	409.88							
100-5630-540-5610	Repair & Maintenance / Office Equipment	2,000.00	409.88	-	409.88	1,590.12	20%	-	2,000.00	
	Integrated Regional Water Management Plan and Urban Water Management Plan Update									
	RBGCA Water Management Plan. Development of Basin Management Plan per Fontana Settlement	25,000.00		30,000.00						RBGCA Water Management Plan will be billed in FY2022 and FY2023.
	Development Fee Study.		657.50							
	Professional services not associated with a CIP such as appraisals and surveys ie new well site, AWWA water audit. Etc	30,000.00	2,572.50							
100-5630-525-5340	Professional Services / Other Consultants	55,000.00	3,230.00	30,000.00	33,230.00	21,770.00	60%	-	55,000.00	
	Subtotal: Non Payroll and Benefits Expenses	67,285.00	5,610.42	30,495.00	36,105.42	31,179.58	54%	-	67,285.00	
	Total Expenses: Engineering - 5630	1,688,985.00	726,485.49	30,495.00	756,980.49	932,004.51	45%	-	1,688,985.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Information Technology - 5640										
100-5640-500-5001	Salaries & Wages / Full Time	577,100.00	262,311.90	-	262,311.90	314,788.10	45%		577,100.00	
100-5640-500-5003	Salaries & Wages / Overtime	10,000.00	7,249.16	-	7,249.16	2,750.84	72%		10,000.00	
	Subtotal: Payroll Expenses	587,100.00	269,561.06	-	269,561.06	317,538.94	46%	-	587,100.00	
100-5640-510-5101	Benefits / FICA	30,600.00	12,956.09	-	12,956.09	17,643.91	42%		30,600.00	
100-5640-510-5102	Benefits / Medicare	7,900.00	3,963.24	-	3,963.24	3,936.76	50%		7,900.00	
100-5640-510-5123	Benefits / Disability Insurance	2,100.00	773.33	-	773.33	1,326.67	37%		2,100.00	
100-5640-510-5125	Benefits / Life Insurance	1,400.00	815.52	-	815.52	584.48	58%		1,400.00	
100-5640-510-5121	Benefits / Dental	6,500.00	3,881.42	-	3,881.42	2,618.58	60%		6,500.00	
100-5640-510-5120	Benefits / Hosp / Med Insurance	104,000.00	49,109.82	-	49,109.82	54,890.18	47%		104,000.00	
100-5640-510-5122	Benefits / Vision Care Insurance	900.00	550.68	-	550.68	349.32	61%		900.00	
100-5640-510-5124	Benefits / EAP	100.00	47.69	-	47.69	52.31	48%		100.00	
100-5640-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	3,360.00	-	3,360.00	4,440.00	43%		7,800.00	
100-5640-510-5105	Expenses / PERS-Pension Classic	49,300.00	26,775.39	-	26,775.39	22,524.61	54%		49,300.00	
100-5640-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	6,500.00	-	-	-	6,500.00	0%		6,500.00	
100-5640-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	31,700.00	17,226.78	-	17,226.78	14,473.22	54%		31,700.00	
100-5640-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5640-510-5103	Expenses / Workers Comp Ins	3,100.00	1,388.75	-	1,388.75	1,711.25	45%		3,100.00	
	Subtotal: Benefits Expenses	251,900.00	120,848.71	-	120,848.71	131,051.29	48%	-	251,900.00	
	Subtotal: Payroll and Benefits Expenses	839,000.00	390,409.77	-	390,409.77	448,590.23	47%	-	839,000.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	AWWA EL265 - Utility Risk and Resilience Certificate Program									
	Cyber Security Certified Ethical Hacker (CEH) training									
	I.T. technical trainings	4,000.00								Training topics and schedules - TBD Reviewing options - expect to use funds.
100-5640-515-5200	Expenses / Training	4,000.00	-	-	-	4,000.00	0%	-	4,000.00	
	Meal reimbursements	150.00								External meetings and conferences
	Estimate for when District vehicles are unavailable and employees drive their own vehicles while conducting District business.									
	Municipal Information Systems Assoc. of CA (MISAC)	130.00	130.00							Municipal Information Systems Assoc. of CA (MISAC) Membership.
100-5640-515-5202	Miscellaneous / Trans/Meals/Lodging	280.00	130.00	-	130.00	150.00	46%	-	280.00	
	InfoSend Inc - OnlineBill.com									
	Smart phones	7,500.00	1,657.44							Samsung smart phones purchased in 2017 are starting to wear out. Projecting 15 replacements @ \$499.
	Phone system supplies (phones, headsets, etc) to replace Customer Service equipment.	2,500.00								
	Printers	9,200.00	1,282.74							3 Workgroup laser printer replacements, 5 desktop printers, and 8 UPS units
	PC's (new positions and replacements)	15,200.00	9,132.95	6,640.14						10 Computer replacements AIO desktops or Surface Laptops with Docking stations.
	General Computer Supplies	20,000.00	18,621.32	2,248.90						Computer parts, circuit boards, cables and peripherals
	Wireless bridge (HQ - FBR)									
	Contingency	5,000.00								The mix of actuals for these items varies from budget, but in total is at 67%. Anticipate that the remaining funds will be sufficient. If necessary later, transfers from other 5640 GL accounts will be used.
100-5640-530-5410	Miscellaneous / Computer Supplies & Maint	59,400.00	30,694.45	8,889.04	39,583.49	19,816.51	67%	-	59,400.00	
	Spectrum	1,350.00	1,843.02							Basic cable TV service with 7 receivers YTD actual is overstated by about \$1,200 as some phone charges were miscoded to this GL. They will be reclassified to 100-5615-550-5650: Communication Services / Telephone.
	Verizon Wireless	17,500.00	7,617.28							District iPads, mifi's and wireless routers, (cell phone service in GL# 100-5615-550-
	AT&T Business Uverse	1,200.00	555.69							SCADA (Internet 75 Mbps & 16 Static IP addresses)
	Contingency	1,000.00								
	Monthly Service Fee Internet Service for Roemer									The mix of actuals for these items varies from budget, but in total is at 48%. Anticipate that the remaining funds will be sufficient.
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	21,050.00	10,015.99	-	10,015.99	11,034.01	48%	-	21,050.00	
	Project to upgrade UCS from v9.x to v11.5.1.									
	Penetration testing - Security assessment	26,000.00								Comprehensive Information Technology Security Assessment. A variety of smaller scale, specialized assessments have been done in the past. Funds not spent yet. Working on options with both CISA and MISAC. Expect savings, but amount still undetermined. Savings may be used later as needed to cover 100-5640-530-5410 Miscellaneous / Computer Supplies & Maint.
	Contingency	5,000.00	2,595.00	1,800.00						
	Phone system and Internet Service transition									
	Virtual server expansion and upgrade service									
	Tyler intregation with Tokay for backflow testing	5,000.00								Custom export from Tyler and reconfiguration of the Tokay import process. Originally planned for FY 2021, but delayed. Delayed further due to staffing issues. Expect to resume in 2nd half of FY 2022.
	Website Redesign (moved from Public Affairs)	10,600.00						(10,600.00)		Moved from Public Affairs. Website Hosting Services Transfer to the more appropriate GL, which is 100-5640-540-5604 Repair & Maintenance / Contracts & Licensing.
100-5640-525-5316	Professional Services / Programmer	46,600.00	2,595.00	1,800.00	4,395.00	42,205.00	9%	(10,600.00)	36,000.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	AutoCAD	400.00								AutoCAD Lite. Subscription expires 01/27/22. Timing issue - expect to spend.
	Offsite data backup services.	15,000.00	5,816.78							Virtustream service discontinued by Dell/EMC. Replaced with Amazon S3 Cloud Backup. On target.
	Innovyze, Inc.	1,750.00	1,782.00							Water modeling software. Subscription expires 10/15/21.
	Innovative Technical Consulting	3,445.00								AS400 Hardware support. Contract expires 01/20/22. Timing issue - expect to spend.
	SSL certification: encryption for the District's web based services.	800.00	689.96							Consolidated onto one line item for all SSL certificates (4 - wvwd, gis, navserv, & vpn). On target.
	ACOM solutions - MICR hardware support.	600.00	550.00							MICR printer for A/P and Payroll checks.
	Accela Agenda & Minutes.	14,000.00								Annual maintenance and licensing for the District's agendas and minutes software. Invoice for \$13,867.20 rec'd, but not processed yet.
	NeoGov - HR Support Platform	16,300.00						7,500.00		HR recruiting and onboarding. Increased by \$10K to include the implementation of the Performance and e-forms modules. Cost of the service and Implementation for the eforms and perform modules increased in pricing. Additional funding is requested to account for the price adjustment. Expect to spend.
	DLT Solutions - AutoCAD 3D.	5,300.00		1,831.50						AutoCAD 3D. Subscription expires 02/01/22. Additional licenses requested. Minor savings will be used to supplement contingency.
	Tokay Backflow Testing Administration	800.00	(790.00)							Annual license. Timing of previous invoice dictated accrual into FY 2021. Reversal of the accrual resulted in the credit in FY 2022. Expect an additional invoice to offset to zero. Minor savings will be used to supplement contingency.
	Watertrax	13,500.00								Water quality lab results database Timing issue - expect to spend.
	Adobe Creative Cloud applications	1,800.00								Adobe Creative Cloud License. Subscription based online graphics software used by Public Affairs. Subscriptions ordered for new staff, but not posted yet.
	AgencyETA									Migrated to a new hosting service with GoDaddy.
	Sensus/AquaMetrics	2,500.00								Software support for the District's meter reading system. Timing issue - expect to spend.
	Planetbids	12,900.00								Online bid posting and Insurance Certificate management. Board approved 5 year agreement on 03/18/21. Timing issue - expect to spend.
	ConvergeOne - Cisco SmartNet	30,800.00	10,772.40	10,772.40						Cisco SmartNet. Various telcom hardware maintenance and support along with FirePower and AMP licenses (100 each). Addt'l \$2,300 & \$2,500 for 50 addt'l licenses each. Additional invoices expected.
	SSL Certificate - wvwd.org.									Consolidated onto one line item for all SSL certificates.
	SSL Certificate - vpn.wvwd.org.									Consolidated onto one line item for all SSL certificates.
	Box.com	4,500.00	4,500.00							Business Plus plan for large file sharing system.
	BAE SYSTEMS Email Service and Archiving									
	Non-Office 365 software, (i.e. Acrobat acrobat, etc.)	5,000.00	2,471.00							Adobe Acrobat, Bluebeam, Doodle, LanSweeper. Expect to spend.
	Contingency	5,000.00	4,656.13	5,057.69						
	Verizon Network Fleet.	10,000.00	2,817.64							Monthly service charges for GPS fleet tracking system. Timing issue - expect to spend.
	Microsoft 365	28,500.00								G3 and G1 licensing, which includes e-mail and the transition of all users to the latest Office 365 application versions. Timing issue - expect to spend.
	Tyler Incode 10	55,000.00	42,115.64							Tyler Incode Annual maintenance. Timing issue due to several different implementation phases and service periods - expect to spend.
	Cisco Umbrella Network Security Malware filter.									Consolidated onto one line item under Cisco SmartNet.
	Zoom Pro Licenses	4,700.00	1,646.51							Timing issue - expect to spend.
	Zoom Webinar License	550.00	172.80							Timing issue - expect to spend.
	Zoom Toll Free Audio Service	1,200.00	400.00							Timing issue - expect to spend.
	Zoom Rooms Licenses									
	Dell/EMC Licensing for Virtual Data Domain									

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	234,345.00	77,780.82	17,661.59	95,442.41	138,902.59	41%	18,100.00	252,445.00	
Subtotal: Non Payroll and Benefits Expenses		365,675.00	121,216.26	28,350.63	149,566.89	216,108.11	41%	7,500.00	373,175.00	
Total Expenses: Information Technology - 5640		1,204,675.00	511,626.03	28,350.63	539,976.66	664,698.34	45%	7,500.00	1,212,175.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
GIS - 5645										
100-5645-500-5001	Salaries & Wages / Full Time	100,700.00	53,763.26	-	53,763.26	46,936.74	53%		100,700.00	
100-5645-500-5002	Salaries & Wages / Part Time	40,000.00	-	-	-	40,000.00	0%		40,000.00	
	Subtotal: Payroll Expenses	140,700.00	53,763.26	-	53,763.26	86,936.74	38%	-	140,700.00	
100-5645-510-5101	Benefits / FICA	8,600.00	3,406.10	-	3,406.10	5,193.90	40%		8,600.00	
100-5645-510-5102	Benefits / Medicare	2,000.00	796.59	-	796.59	1,203.41	40%		2,000.00	
100-5645-510-5123	Benefits / Disability Insurance	500.00	199.71	-	199.71	300.29	40%		500.00	
100-5645-510-5125	Benefits / Life Insurance	300.00	187.86	-	187.86	112.14	63%		300.00	
100-5645-510-5121	Benefits / Dental	900.00	759.68	-	759.68	140.32	84%		900.00	
100-5645-510-5120	Benefits / Hosp / Med Insurance	17,400.00	10,998.52	-	10,998.52	6,401.48	63%		17,400.00	
100-5645-510-5122	Benefits / Vision Care Insurance	200.00	169.44	-	169.44	30.56	85%		200.00	
100-5645-510-5124	Benefits / EAP	-	14.32	-	14.32	(14.32)	0%		-	
100-5645-510-5100	Benefits / Deferred Comp-ER Match	2,000.00	1,020.00	-	1,020.00	980.00	51%		2,000.00	
100-5645-510-5106	PERS-Pension / Employer PEPR-2nd Tier	7,400.00	3,935.92	-	3,935.92	3,464.08	53%		7,400.00	
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5645-510-5103	Expenses / Workers Comp Ins	800.00	295.71	-	295.71	504.29	37%		800.00	
	Subtotal: Benefits Expenses	40,100.00	21,783.85	-	21,783.85	18,316.15	54%	-	40,100.00	
	Subtotal: Payroll and Benefits Expenses	180,800.00	75,547.11	-	75,547.11	105,252.89	42%	-	180,800.00	
	ESRI's GIS Training	3,750.00								1-Parcel data acquisition requires learning new technologies (Parcel Data Training). 2-
100-5645-515-5200	Expenses / Training	3,750.00	-	-	-	3,750.00	0%	-	3,750.00	
	Esri User Conference (July 2020)									
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	-	-	-	0%	-	-	
	15" Surface Book2 16GB 8th Gen Intel Core i7 8650U Quad Core 4.2 Ghz Max Processor	2,500.00								15" Surface Book2 16GB 8th Gen Intel Core i7 8650U Quad Core 4.2 Ghz Max Processor
	ESRI GIS (SUELA)License Renewal	25,000.00	25,000.00							ESRI GIS (SUELA)License Renewal
	iPad Pro - 2	3,000.00								iPad Pro - 2
	Contingency									On-call GIS Services (dependent on staffing and anticipated projects)
	NearMap License Renewal	11,000.00	11,000.00							Aerial photography service. Updated 3 x per year, with ArcGIS integration. Provides updated imagery for areas with high development rates.
	ESRI Advantage Program (20 Hrs of Service)	6,500.00	6,500.00							ESRI advanced support/consultancy services fee
100-5645-530-5410	Miscellaneous / Computer Supplies & Maint	48,000.00	36,000.00	-	36,000.00	12,000.00	75%	-	48,000.00	
	Tyler Incode Billing System GIS Integration									
	USA Ticket Digalet Positive Response									
	CIP / DIP Projects As-Builts Edits									
	Backflow Inspection Application									
	ESRI Support Migration from ArcGIS 10.5.1 to 10.8									
	ESRI Health Check GIS Systems Reconfiguration									
	The new version updates for the online field applications will be implemented as they become available	10,000.00								
	Switching from cloud-based data storage that was provided by ESRI to on-premise data storage on the GIS server due to security enhancements.	10,000.00		7,800.00						
100-5645-525-5316	Professional Services / Programmer	20,000.00	-	7,800.00	7,800.00	12,200.00	39%	-	20,000.00	
	Subtotal: Non Payroll and Benefits Expenses	71,750.00	36,000.00	7,800.00	43,800.00	27,950.00	61%	-	71,750.00	
	Total Expenses: GIS - 5645	252,550.00	111,547.11	7,800.00	119,347.11	133,202.89	47%	-	252,550.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Board of Directors - 5650										
100-5650-500-5002	Salaries & Wages / Part Time	107,000.00	38,554.87	-	38,554.87	68,445.13	36%		107,000.00	
	Subtotal: Payroll Expenses	107,000.00	38,554.87	-	38,554.87	68,445.13	36%	-	107,000.00	
100-5650-510-5123	Benefits / Disability Insurance	300.00	129.15	-	129.15	170.85	43%		300.00	
100-5650-510-5125	Benefits / Life Insurance	200.00	1,098.77	-	1,098.77	(898.77)	549%		200.00	
100-5650-510-5101	Benefits / FICA	6,600.00	2,492.59	-	2,492.59	4,107.41	38%		6,600.00	
100-5650-510-5102	Benefits / Medicare	1,600.00	582.97	-	582.97	1,017.03	36%		1,600.00	
100-5650-510-5121	Benefits / Dental	5,400.00	2,619.92	-	2,619.92	2,780.08	49%		5,400.00	
100-5650-510-5120	Benefits / Hosp / Med Insurance	100,000.00	36,481.63	-	36,481.63	63,518.37	36%		100,000.00	
100-5650-510-5122	Benefits / Vision Care Insurance	1,100.00	550.68	-	550.68	549.32	50%		1,100.00	
100-5650-510-5103	Expenses / Workers Comp Ins	700.00	153.64	-	153.64	546.36	22%		700.00	
	Subtotal: Benefits Expenses	115,900.00	44,109.35	-	44,109.35	71,790.65	38%	-	115,900.00	
	Subtotal: Payroll and Benefits Expenses	222,900.00	82,664.22	-	82,664.22	140,235.78	37%	-	222,900.00	
	Treasurer Services - Clifton Larson Allen	31,500.00	13,125.00	18,375.00						Treasurer - CLA \$2,625 per month. Paid through 11/30/21.
100-5650-525-5340	Professional Services / Other Consultants	31,500.00	13,125.00	18,375.00	31,500.00	-	100%	-	31,500.00	
	Miscellaneous Training, Executive Education	3,000.00	370.00							
100-5650-515-5200	Expenses / Training	3,000.00	370.00	-	370.00	2,630.00	12%	-	3,000.00	
	Miscellaneous, Contingency	1,000.00								
100-5650-530-5403	Operating Supplies / Miscellaneous	1,000.00	-	-	-	1,000.00	0%	-	1,000.00	
	Expense Reimbursements - Meals/Mileage/lodging/transportation i.e. science fairs, community service participation. Not on Schedule of Ordinance 86.	18,500.00	1,807.60							
100-5650-515-5202	Miscellaneous / Trans/Meals/Lodging	18,500.00	1,807.60	-	1,807.60	16,692.40	10%	-	18,500.00	
	Subtotal: Non Payroll and Benefits Expenses	54,000.00	15,302.60	18,375.00	33,677.60	20,322.40	62%	-	54,000.00	
	Total Expenses: Board of Directors - 5650	276,900.00	97,966.82	18,375.00	116,341.82	160,558.18	42%	-	276,900.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Human Resources/Risk Management - 5660										
100-5660-500-5001	Salaries & Wages / Full Time	391,200.00	192,172.89	-	192,172.89	199,027.11	49%		391,200.00	
100-5660-500-5003	Salaries & Wages / Overtime	7,500.00	242.59	-	242.59	7,257.41	3%	(4,000.00)	3,500.00	
100-5660-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	680.00	-	680.00	620.00	52%		1,300.00	
100-5660-510-5104	Salaries & Wages / Vehicle Allowance	-	2,440.00	-	2,440.00	(2,440.00)	0%	4,000.00	4,000.00	
	Subtotal: Payroll Expenses	400,000.00	195,535.48	-	195,535.48	204,464.52	49%	-	400,000.00	
100-5660-510-5101	Benefits / FICA	22,200.00	11,460.75	-	11,460.75	10,739.25	52%		22,200.00	
100-5660-510-5102	Benefits / Medicare	5,600.00	2,876.53	-	2,876.53	2,723.47	51%		5,600.00	
100-5660-510-5123	Benefits / Disability Insurance	1,500.00	686.95	-	686.95	813.05	46%		1,500.00	
100-5660-510-5125	Benefits / Life Insurance	1,000.00	761.17	-	761.17	238.83	76%		1,000.00	
100-5660-510-5121	Benefits / Dental	4,000.00	3,329.53	-	3,329.53	670.47	83%		4,000.00	
100-5660-510-5120	Benefits / Hosp / Med Insurance	76,500.00	48,535.31	-	48,535.31	27,964.69	63%		76,500.00	
100-5660-510-5122	Benefits / Vision Care Insurance	700.00	508.10	-	508.10	191.90	73%		700.00	
100-5660-510-5124	Benefits / EAP	100.00	39.41	-	39.41	60.59	39%		100.00	
100-5660-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	2,005.62	-	2,005.62	3,894.38	34%		5,900.00	
100-5660-510-5105	Expenses / PERS-Pension Classic	29,700.00	14,713.61	-	14,713.61	14,986.39	50%		29,700.00	
100-5660-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	8,000.00	4,075.17	-	4,075.17	3,924.83	51%		8,000.00	
100-5660-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	19,100.00	9,466.53	-	9,466.53	9,633.47	50%		19,100.00	
100-5660-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5660-510-5103	Expenses / Workers Comp Ins	2,200.00	1,014.95	-	1,014.95	1,185.05	46%		2,200.00	
	Subtotal: Benefits Expenses	176,500.00	99,473.63	-	99,473.63	77,026.37	56%	-	176,500.00	
	Subtotal: Payroll and Benefits Expenses	576,500.00	295,009.11	-	295,009.11	281,490.89	51%	-	576,500.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Required safety training for District Field & Office Staff (Safety Compliance)	8,700.00	5,530.00							Required CalOsha safety training
	PARMA Conference	350.00						(350.00)		Risk Management Conference
	Training materials and expenses for Human Resources and Supervisors (LCW, etc)	3,780.00	1,624.12							Trainings were via Zoom during COVID. In person training will drive the cost back to the normal rates.
	Strategic Plan Training		10,100.00							Strategic Plan Training
	CalPERS Education Forum Conference	900.00						(900.00)		CalPERS Conference is essential for retirement updates that may impact the District.
	Educational Assistance Loan Program - College degrees, training and certifications	20,000.00								Employees will be inclined to seek higher education once Emergency Order is lifted. It is not known how many employees will seek higher education the budgeted amount accommodates four.
	SEMS Emergency Planning Employee Training	2,000.00								Employees must receive SEMS training to comply with State and Federal mandates and qualify for reimbursement in case of a natural disaster.
	Neogov Training Conference	2,000.00						(2,000.00)		Attendance to conference is essential to stay abreast of enhancements or changes to the system that are beneficial to the District.
	SHRM Conference- Virtual	2,500.00						(2,500.00)		Annual HR conference virtual attendance
	IEEAC Trainings	600.00						(600.00)		HR trainings in various fields (i.e. benefits, negotiations, etc)
	Harassment Training	3,500.00								Required training for all staff
	JPIA Training Conference	1,600.00	1,195.00							JPIA Training Conference room board and travel expenses
	CALPELRA Conference	850.00								HR/RM annual conference for legal updates and training
	LCW Conference - Law Updates and training	1,100.00								HR/RM annual conference for legal updates and training
	CSDA training - Board and staff							5,000.00		Board and management staff trainings California Special Districts Association
	CPR Training. Required every three years. Added in this years budget.	6,000.00	2,100.00							Required CPR Training. Even years encompass the majority of staff
100-5660-515-5200	Expenses / Training	53,880.00	20,549.12	-	20,549.12	33,330.88	38%	(1,350.00)	52,530.00	
	LCW Conference	1,600.00						(1,600.00)		Room, board and travel expenses for the conference
	CalPELRA Conference	1,600.00								Room, board and travel expenses for the conference
	CalPERS Education Forum Conference	1,600.00								Room, board and travel expenses for the conference
	PARMA Conference	850.00						(850.00)		Room, board and travel expenses for the conference
	Neogov Conference	2,600.00	1,601.72					(2,600.00)		Room, board and travel expenses for the conference
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging	8,250.00	1,601.72	-	1,601.72	6,648.28	19%	(5,050.00)	3,200.00	
	Quarterly celebration for milestones with safety (Gift cards)	20,000.00	6,056.28							Recognition for quarterly safety milestones (gift cards)
	Safety Luncheons	7,000.00								Quarterly safety lunches for #loss days
	Recognition Program	3,200.00	2,012.77							Service awards for staff milestones
	Milestone Safety Celebration (gifts) - Retirement luncheon and gift expenses for retiring staff	9,000.00	2,913.67							Service award gifts for staff milestones/Retirement luncheon and gift expenses for retiring staff. Moved from General Admin
100-5660-530-5406	Operating Supplies / Recognition Supply	39,200.00	10,982.72	-	10,982.72	28,217.28	28%	-	39,200.00	
	Safety Related Items - Fire Extinguishers, etc	3,000.00	314.39							Safety related items - Fire extinguishers, first aid kits etc.
	Safety Committee Gift Cards	1,000.00	175.00							Incentive for participation as member of the Safety Committee
	Safety Committee Photos	250.00								Safety committee Photos
	Safety Committee Shirt	400.00	72.13							Safety committee shirts
	Confined Space Entry/Trench Safety Training - Field staff	2,800.00								Required Confined Space Entry/Trench Safety Training - Field Staff
	Rigging Training - Field staff	2,750.00								Required Rigging Training - Field Staff
	NCCO Crane Training - Field staff	3,500.00								Required Crane Training - Field Staff
	Traffic Safety/Flagger Training - Field staff	3,000.00								Required Safety/Flagger Training - Field Staff
	Covid-19 safety supplies	3,000.00	1,488.11							Covid Supplies - masks, cleaning solutions, disinfectants etc.
100-5660-530-5405	Operating Supplies / Safety	19,700.00	2,049.63	-	2,049.63	17,650.37	10%	-	19,700.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Supplies and promotional Items	600.00								Supplies and promotional Items for safety functions
	Jackets Field & Office	7,000.00								Jackets Field & Office Staff
	Shirts(Office)	2,000.00								WVWD Shirts (Office Staff)
	Lanyards and supplies for access cards	600.00								Lanyards and supplies for access cards
100-5660-530-5403	Operating Supplies / Miscellaneous	10,200.00	-	-	-	10,200.00	0%	-	10,200.00	
	Samba Holdings - HR Services,(Pull Notice)	1,400.00	663.14							Pull Notice program services
	EVWD Safety Membership	400.00								Consortium dues - safety meetings
	IEPMA	450.00								IEPMA dues for membership and meetings
	WRIPMA									
	Other subscriptions -FMLA, EEO, etc.	2,000.00	155.00							Other essential required subscriptions to be in compliance (FMLA, EEO etc.)
	hope newsletter	500.00	376.00							Wellness newsletters for distribution to staff
	Cal-Osha Reporter									
	Cal-Chamber	800.00								Cal-Chamber membership
	LCW Membership (\$5,000 annually and \$5,000 cost over 3 years)	7,500.00								LCW Consortium and access to resources library
	Wienhoff Drug Testing - Random testing for Class A Drivers	1,000.00	860.00							DOT Random Drug testing for Class A drivers
100-5660-515-5201	Miscellaneous / Dues & Subscriptions	14,050.00	2,054.14	-	2,054.14	11,995.86	15%	-	14,050.00	
	Recruiting advertising in newspapers, professional magazines, online	35,000.00	2,000.00					(25,000.00)		Recruiting firm for GM position, advertizing cost for magazines and online posting.
	US Healthworks - Required Doctor and clinic Expenses for Class A physicals, plus WC cases, other physicals	1,000.00	995.56					500.00		7% increase to the cost of Medical exam expenses for physicals, DOT exams, wc injuries Need to include a line item for Non-DOT drug and alcohol testing
	Employee Relations (Backgrounds)	2,500.00	2,000.00							Backgrounds for onboarding of new employees
	Pre-Employment Physicals (Occupational Health)	5,000.00	5,228.00							Pre- employment physicals
	Onboarding Shirts/Jackets	2,000.00	161.75							New employee shirts and jackets
	Interview Panel Expenses	750.00								Interview panel breakfast, snacks and lunches
	CPS HR Consulting -testing materials for recruitments	5,000.00	596.40					(1,500.00)		use of firm to provide testing materials for vacant positions
100-5660-536-5474	Miscellaneous / Recruitment	51,250.00	10,981.71	-	10,981.71	40,268.29	21%	(26,000.00)	25,250.00	
	Employee Wellness	10,000.00	1,349.57							Employee wellness program incentives to improve health and well being
	Employee Wellness Seminars	2,000.00								Wellness seminars and activities to engage in healthy lifestyle (cooking, exercise programs etc)
	Wellness weight loss challenges - luncheon and prizes	2,000.00								Weightloss challenge which recognizes the participants success by celebrating with lunch and prizes.
	Open Enrollment Health Fair	2,000.00								Open enrollment - lunch and prizes
100-5660-536-5453	Miscellaneous / Employee Wellness Program	16,000.00	1,349.57	-	1,349.57	14,650.43	8%	-	16,000.00	
	Legal services for labor related matters- LCW and or AALRR	50,000.00	12,088.00					(10,000.00)		legal services for personnel related matters
100-5660-526-5330	Professional Services / Legal	50,000.00	12,088.00	-	12,088.00	37,912.00	24%	(10,000.00)	40,000.00	
	Executive Coaching & Strategic Planning Consultant			22,900.00						
	HR Consulting IP and AP	35,000.00	6,956.00	5,000.00						Consulting firm to assist with FMLA, CFRA, PDL accommodations and interactive process
	Class and Compensation Study	70,000.00		115,000.00				45,000.00		Increase in contract price due to selected consultant declining contract. Consultant to conduct a Comprehensive Class and Comp study of the District's workforce.
	investigative services	25,000.00	1,500.00	8,936.21						Services for employment related matters that need to be investigated
	1000 Hr Program June 6, 2020	50,000.00	7,542.82							
	EPA new law assesment per GM Budget Workshop June 6, 2020									
100-5660-525-5340	Professional Services / Other Consultants	180,000.00	15,998.82	151,836.21	167,835.03	12,164.97	93%	45,000.00	225,000.00	
	Subtotal: Non Payroll and Benefits Expenses	442,530.00	77,655.43	151,836.21	229,491.64	213,038.36	52%	2,600.00	445,130.00	
	Total Expenses: Human Resources/Risk Mgmt - 5660	1,019,030.00	372,664.54	151,836.21	524,500.75	494,529.25	51%	2,600.00	1,021,630.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Purchasing - 5680										
100-5680-500-5001	Salaries & Wages / Full Time	353,500.00	178,747.19	-	178,747.19	174,752.81	51%		353,500.00	
100-5680-500-5003	Salaries & Wages / Overtime	3,000.00	10.68	-	10.68	2,989.32	0%		3,000.00	
100-5680-500-5021	Salaries & Wages / Class A Drivers License	700.00	340.00	-	340.00	360.00	49%		700.00	
100-5680-500-5020	Salaries & Wages / Bilingual Compensation	700.00	340.00	-	340.00	360.00	49%		700.00	
	Subtotal: Payroll Expenses	357,900.00	179,437.87	-	179,437.87	178,462.13	50%	-	357,900.00	
100-5680-510-5101	Benefits / FICA	22,000.00	11,316.52	-	11,316.52	10,683.48	51%		22,000.00	
100-5680-510-5102	Benefits / Medicare	5,100.00	2,646.59	-	2,646.59	2,453.41	52%		5,100.00	
100-5680-510-5123	Benefits / Disability Insurance	1,800.00	670.92	-	670.92	1,129.08	37%		1,800.00	
100-5680-510-5125	Benefits / Life Insurance	1,400.00	784.14	-	784.14	615.86	56%		1,400.00	
100-5680-510-5121	Benefits / Dental	5,700.00	4,769.74	-	4,769.74	930.26	84%		5,700.00	
100-5680-510-5120	Benefits / Hosp / Med Insurance	93,900.00	58,902.94	-	58,902.94	34,997.06	63%		93,900.00	
100-5680-510-5122	Benefits / Vision Care Insurance	900.00	670.30	-	670.30	229.70	74%		900.00	
100-5680-510-5124	Benefits / EAP	100.00	56.49	-	56.49	43.51	56%		100.00	
100-5680-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	2,699.93	-	2,699.93	5,100.07	35%		7,800.00	
100-5680-510-5105	Expenses / PERS-Pension Classic	8,700.00	4,339.69	-	4,339.69	4,360.31	50%		8,700.00	
100-5680-510-5106	PERS-Pension / Employer PEPR-2nd Tier	20,200.00	10,284.03	-	10,284.03	9,915.97	51%		20,200.00	
100-5680-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	5,600.00	2,792.06	-	2,792.06	2,807.94	50%		5,600.00	
100-5680-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-	
100-5680-510-5103	Expenses / Workers Comp Ins	2,000.00	960.77	-	960.77	1,039.23	48%		2,000.00	
	Subtotal: Benefits Expenses	175,200.00	100,894.12	-	100,894.12	74,305.88	58%	-	175,200.00	
	Subtotal: Payroll and Benefits Expenses	533,100.00	280,331.99	-	280,331.99	252,768.01	53%	-	533,100.00	
	Training for 4 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification	2,000.00	50.00							Expect to use
100-5680-515-5200	Expenses / Training	2,000.00	50.00	-	50.00	1,950.00	3%	-	2,000.00	
	Uniforms and Boots Expenses for 2 Purchasing Department Staff	1,600.00	658.31							Trending at 41%
100-5680-536-5475	Operating Supplies / Uniforms	1,600.00	658.31	-	658.31	941.69	41%	-	1,600.00	
	Conference and Travel Expenses for 2 Department Staff for 2021 CAPPO Conference in Monterey, CA for seminars, workshops, training and networking with other CA Public Agencies.	1,200.00	409.12							Expect to use with upcoming conference
100-5680-515-5202	Miscellaneous / Trans/Meals/Lodging	1,200.00	409.12	-	409.12	790.88	34%	-	1,200.00	
	Miscellaneous Department Contingency Expenses	2,000.00								Contingency operating supplies
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	1,500.00	808.00							Trending at 54%. Expect to use
100-5680-515-5201	Miscellaneous / Dues & Subscriptions	1,500.00	808.00	-	808.00	692.00	54%	-	1,500.00	
	Subtotal: Non Payroll and Benefits Expenses	8,300.00	1,925.43	-	1,925.43	6,374.57	23%	-	8,300.00	
	Total Expenses: Purchasing - 5680	541,400.00	282,257.42	-	282,257.42	259,142.58	52%	-	541,400.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts	FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Public Affairs - 5710									
100-5710-500-5001	Salaries & Wages / Full Time	437,000.00	119,437.59	-	119,437.59	317,562.41	27%		437,000.00
100-5710-500-5003	Salaries & Wages / Overtime	14,000.00	1,998.85	-	1,998.85	12,001.15	14%		14,000.00
100-5710-500-5020	Salaries & Wages / Bilingual Compensation	-	-	-	-	-	0%		-
100-5710-510-5104	Salaries & Wages / Vehicle Allowance	-	-	-	-	-	0%		-
	Subtotal: Payroll Expenses	451,000.00	121,436.44	-	121,436.44	329,563.56	27%	-	451,000.00
100-5710-510-5101	Benefits / FICA	22,300.00	2,753.65	-	2,753.65	19,546.35	12%		22,300.00
100-5710-510-5102	Benefits / Medicare	6,300.00	1,792.54	-	1,792.54	4,507.46	28%		6,300.00
100-5710-510-5123	Benefits / Disability Insurance	1,800.00	516.10	-	516.10	1,283.90	29%		1,800.00
100-5710-510-5125	Benefits / Life Insurance	1,400.00	496.66	-	496.66	903.34	35%		1,400.00
100-5710-510-5121	Benefits / Dental	4,600.00	1,701.54	-	1,701.54	2,898.46	37%		4,600.00
100-5710-510-5120	Benefits / Hosp / Med Insurance	99,300.00	28,122.16	-	28,122.16	71,177.84	28%		99,300.00
100-5710-510-5122	Benefits / Vision Care Insurance	900.00	296.52	-	296.52	603.48	33%		900.00
100-5710-510-5124	Benefits / EAP	100.00	19.98	-	19.98	80.02	20%		100.00
100-5710-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	11.07	-	11.07	7,788.93	0%		7,800.00
100-5710-510-5105	Expenses / PERS-Pension Classic	-	27.19	-	27.19	(27.19)	0%		-
100-5710-510-5106	PERS-Pension / Employer PEPR-2nd Tier	32,400.00	3,169.88	-	3,169.88	29,230.12	10%		32,400.00
100-5710-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	17.50	-	17.50	(17.50)	0%		-
100-5710-510-5103	Expenses / Workers Comp Ins	2,600.00	795.60	-	795.60	1,804.40	31%		2,600.00
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	0%		-
	Subtotal: Benefits Expenses	179,500.00	39,720.39	-	39,720.39	139,779.61	22%	-	179,500.00
	Subtotal: Payroll and Benefits Expenses	630,500.00	161,156.83	-	161,156.83	469,343.17	26%	-	630,500.00
	PIO Training	4,000.00							
	Personalized Professional Media Training	2,400.00							
	Online Compliance and Transparency Made Easy								
	Social Media Marketing Workshop								
	Intro Water Treatment								
	Intro Water Distribution								
	Water Use Efficiency/Conservation	1,196.00	395.00						
	Water Quality Workshop								
	Misc. Other Trainings	1,600.00	1,445.00						
	Budget Adjustment								
100-5710-515-5200	Expenses / Training	9,196.00	1,840.00	-	1,840.00	7,356.00	20%	-	9,196.00
	WVWD Logo Apparel - 10 shirts in a year per staff.	2,000.00	1,314.01						
100-5710-536-5475	Operating Supplies / Uniforms	2,000.00	1,314.01	-	1,314.01	685.99	66%	-	2,000.00
	Misc. Postage for various mailers (event invitations, state quality report, important information, etc.)	12,000.00	5,435.70						
100-5710-536-5471	Postage & Shipping	12,000.00	5,435.70	-	5,435.70	6,564.30	45%	-	12,000.00

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
	Annual Poster/Calendar Contest. Printing and contest awards.	5,000.00								
	Monthly Newsletter distributed by mail and electronically to service and billing addresses	15,000.00	5,630.18							
	Bill Inserts	15,000.00	5,671.29							
	misc. printing of district materials	12,000.00	1,660.28					(10,000.00)		
100-5710-536-5411	Miscellaneous / Printing	47,000.00	12,961.75	-	12,961.75	34,038.25	28%	(10,000.00)	37,000.00	
	Public Information Officer and Government Social Media conferences		8,673.18							
	Legislative Travel	7,500.00								
	Sacramento Travel	5,000.00								
	Public Information Officer Conference	3,000.00								
100-5710-515-5202	Miscellaneous / Trans/Meals/Lodging	15,500.00	8,673.18	-	8,673.18	6,826.82	56%	-	15,500.00	
	Website Hosting Services									
	Canva For Work Subscription	140.00								
	Constant Contact	2,800.00	4,990.00							Social Media archiving subscription
	Storyblocks Stock Video	1,000.00								
	Various Publications	1,000.00	4.75							
	Colton Chamber of Commerce Membership	300.00								
	Rialto Chamber of Commerce Membership	600.00								
	Fontana Chamber of Commerce Membership	600.00	600.00							
	Budget Workshop Adjustment									
	Budget Workshop Adjustment									
100-5710-515-5201	Miscellaneous / Dues & Subscriptions	6,440.00	5,594.75	-	5,594.75	845.25	87%	-	6,440.00	
	Federal Lobbyist - David Turch,	150,000.00	62,500.00	87,500.00						Through 11/30/21
	State Lobbyist -	120,000.00	45,000.00	45,000.00				(25,000.00)		Through 12/31/21
	Outreach and Education	25,000.00	1,250.00							
	Communications Consultant - Chamberlayne	150,000.00	24,420.00	125,580.00						Through 9/30/21
	On-call graphic design	25,000.00								
100-5710-525-5340	Professional Services / Other Consultants	470,000.00	133,170.00	258,080.00	391,250.00	78,750.00	83%	(25,000.00)	445,000.00	
	Solar Challenge Sponsorship - Rialto High School	10,000.00								
	Community Event Sponsorships	10,000.00	10,000.00							Smile America, WELL
	Other Sponsorships		795.00							Fontana Herald
100-5710-537-5506	Sponsorships	20,000.00	10,795.00	-	10,795.00	9,205.00	54%	-	20,000.00	
	Water Education Workshops/Education Video	25,000.00	19,433.38							
	Community Town Hall Meetings throughout (reduced to \$5K)									
	Conservation Materials/Kits	10,000.00		5,965.57						
	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	1,367.99							
	Misc. event supplies, water bottles	2,500.00	666.11							
100-5710-537-5502	Outreach Programs	42,500.00	21,467.48	5,965.57	27,433.05	15,066.95	65%	-	42,500.00	
	Subtotal: Non Payroll and Benefits Expenses	624,636.00	201,251.87	264,045.57	465,297.44	159,338.56	74%	(35,000.00)	589,636.00	
	Total Expenses: Public Affairs - 5710	1,255,136.00	362,408.70	264,045.57	626,454.27	628,681.73	50%	(35,000.00)	1,220,136.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget	Justification
Grants & Rebates - 5720										
	High-Efficiency Toilets	2,000.00	300.00							High-Efficiency Toilets
	High-Efficiency Washing Machines	2,000.00								High-Efficiency Washing Machines
	Weather-Based Smart Irrigation Controllers	1,000.00								Weather-Based Smart Irrigation Controllers
	High-Efficiency Sprinkler Nozzles	500.00								High-Efficiency Sprinkler Nozzles
	Turf Replacement (Residential, Commerical, Industrial, Institutional)	25,000.00	3,089.00					(10,000.00)		Turf Replacement (Residential, Commerical, Industrial, Institutional)
100-5720-537-5503	Programs / Rebate	30,500.00	3,389.00	-	3,389.00	27,111.00	11%	(10,000.00)	20,500.00	
	Subtotal: Non Payroll and Benefits Expenses	30,500.00	3,389.00	-	3,389.00	27,111.00	11%	(10,000.00)	20,500.00	
	Total Expenses: Grants & Rebates - 5720	30,500.00	3,389.00	-	3,389.00	27,111.00	11%	(10,000.00)	20,500.00	
	Total Operating Expenses	28,390,342.00	12,847,733.07	1,472,430.23	14,318,700.79	14,071,641.21	50%	728,829.13	29,119,171.13	
	Operating Surplus(Deficit) Before Depreciation/Amortization	1,658,167.00	4,968,287.45	(1,472,430.23)	3,497,319.73			(728,829.13)		

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	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	28,009.00	-	-	-	28,009.00	0%		28,009.00	
100-4030-420-4215	Redevelopment Passthrough (RPPTF)	773,688.00	755,602.39	-	755,602.39	18,085.61	98%		773,688.00	
100-4030-420-4214	Prop Taxes-Redevelopment Deferred Pymt Oblig.	-	-	-	-	-	0%		-	
100-4030-420-4202	Homeowners Exemption	12,891.00	6,692.16	-	6,692.16	6,198.84	52%		12,891.00	
100-4030-420-4208	Supplemental Secured	1,372,682.00	976,087.29	-	976,087.29	396,594.71	71%		1,372,682.00	
100-4030-420-4209	Supplemental Unsecured	53,896.00	61,459.92	-	61,459.92	(7,563.92)	114%		53,896.00	
100-4030-420-4206	Property Tax Secured	27.00	6.22	-	6.22	20.78	23%		27.00	
100-4030-420-4207	Property Tax Unsecured	3.00	0.54	-	0.54	2.46	18%		3.00	
100-4030-420-4204	Mobile Home Interest	14,736.00	12,478.88	-	12,478.88	2,257.12	85%		14,736.00	
100-4030-420-4210	Utility Secured	84,282.00	5,386.04	-	5,386.04	78,895.96	6%		84,282.00	
100-4030-420-4211	Penalty	593.00	23.58	-	23.58	569.42	4%		593.00	
Subtotal: Property Taxes		2,340,807.00	1,817,737.02	-	1,817,737.02	523,069.98	78%	-	2,340,807.00	
Grants and Reimbursements										
100-4060-425-4250	Grant Revenue / Grant	-	-	-	-	-	0%		-	
100-4060-425-4251	Expense Reimbursements	50,000.00	28,795.22	-	28,795.22	21,204.78	58%		50,000.00	
Subtotal: Grants and Reimbursements		50,000.00	28,795.22	-	28,795.22	21,204.78	58%	-	50,000.00	
Interest and Investment Earnings										
100-4040-426-4300	Interest Income On Investments	350,000.00	181,356.28	-	181,356.28	168,643.72	52%		350,000.00	
100-4040-426-4301	Revenue / Unrealized Gain On Invest	-	(354,214.37)	-	(354,214.37)	354,214.37	0%		-	
Subtotal: Interest and Investment Earnings		350,000.00	(172,858.09)	-	(172,858.09)	522,858.09	-49%	-	350,000.00	
Rental Income - Cellular Anntenas										
100-4050-427-4350	Rental & Leasing of Property	35,000.00	21,095.97	-	21,095.97	13,904.03	60%		35,000.00	
Subtotal: Rental Income - Cellular Anntenas		35,000.00	21,095.97	-	21,095.97	13,904.03	60%	-	35,000.00	
Other Non-Operating Revenues										
100-4080-435-4453	Other Income / Settlement	-	43.05	-	43.05	(43.05)	0%		-	
100-4080-435-4452	Recycling Materials Sold	17,000.00	6,696.47	-	6,696.47	10,303.53	39%		17,000.00	
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		19,000.00	8,439.52	-	8,439.52	10,560.48	44%	-	19,000.00	
Gain On Sale/Disposition Of Capital Assets										
100-4070-430-4400	Gain-Asset Sale/Retirement	-	-	-	-	-	0%		-	
Subtotal: Gain On Sale/Disposition Of Capital Assets		-	-	-	-	-	0%	-	-	
Total Non-Operating Revenues		2,794,807.00	1,703,209.64	-	1,703,209.64	1,091,597.36	61%	-	2,794,807.00	

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Detail

GL Accounts		FY 2021-22 Current Budget	YTD Actual As of 1/13/22	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	876,350.00	438,175.00	438,175.00	876,350.00	-	100%	-	876,350.00	
100-6200-610-6009	Long Term Debt / Interest Hydro Station	75,000.00	37,500.00	37,500.00	75,000.00	-	100%	-	75,000.00	
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		951,350.00	475,675.00	475,675.00	951,350.00	-	100%	-	951,350.00	
Total Non-Operating Expenses		951,350.00	475,675.00	475,675.00	951,350.00	-	100%	-	951,350.00	
Non-Operating Surplus(Deficit)		1,843,457.00	1,227,534.64	(475,675.00)	751,859.64	1,091,597.36	41%	-	1,843,457.00	

BUDGET SUMMARY										
Grand Total Revenues		32,843,316	19,519,230	-	19,519,230				32,843,316.00	
Grand Total Expenses		28,992,692	13,323,408	1,948,105	15,271,513			728,829.13	29,721,521.13	
Debt Service (BLF, HydroPlant, Bond Pmt)		1,082,629	590,764	491,864	1,082,629				1,082,629.00	
Operating Revenue to Fund CIP		2,747,000	909,113	957,346	1,866,459				2,747,000.00	
Reserve Transfer To/(From)		20,995	4,695,945	(3,397,316)	1,298,629				(707,834)	
Grand Total Net Surplus(Deficit)		-	-	-	-	-	-	-	-	

DEBT SERVICE										
Debt Covenance Ratio Calculation:										
Debt Service										
Net Revenue		4,801,974			5,200,529					
Series 2016A Bond Debt Service		1,306,350			1,306,350					
Debt Covenance Ratio (Minimum 1.20)		3.68			3.98					
Calculation: Net Revenue ÷ Total Debt Service										

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Summary

	FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget
Operating Revenues								
Subtotal: Domestic Water Consumption Sales	17,098,950.00	10,798,155.00	-	10,798,155.00	6,300,695.00	63%	-	17,098,950.00
Subtotal: Other Water Consumption Sales	1,289,046.00	925,330.70	-	925,330.70	363,715.30	72%	-	1,289,046.00
Total Water Consumption Sales	18,387,996.00	11,723,485.70	-	11,723,485.70	6,664,410.30	64%	-	18,387,996.00
Total Monthly Service Charges	7,572,515.00	4,312,282.26	-	4,312,282.26	3,260,232.74	57%	-	7,572,515.00
Total Other Operating Revenue	4,087,998.00	1,780,252.56	-	1,780,252.56	2,307,745.44	44%	-	4,087,998.00
Total Operating Revenues	30,048,509.00	17,816,020.52	-	17,816,020.52	12,232,388.48	59%	-	30,048,509.00
Operating Expenses								
Total Expenses: Source of Supply - 5110	1,755,000.00	720,908.27	-	720,908.27	1,034,091.73	41%	261,480.00	2,016,480.00
Total Expenses: Production - Pumping - 5210	3,593,450.00	1,692,648.08	93,190.48	1,785,838.56	1,807,611.44	50%	435,000.00	4,028,450.00
Total Expenses: Water Quality Department - 5310	643,130.00	260,548.81	17,652.18	278,200.99	364,929.01	43%	(2,500.00)	640,630.00
Total Expenses: Water Treatment - Perchlorate- 5320	380,000.00	105,413.74	128,136.16	233,549.90	146,450.10	61%	204,483.13	584,483.13
Total Expenses: Water Treatment - FBR/FXB - 5350	1,824,240.00	906,516.15	132,130.48	1,038,646.63	785,593.37	57%	471,510.00	2,295,750.00
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,121,850.00	959,432.30	210,029.98	1,169,462.28	952,387.72	55%	82,700.00	2,204,550.00
Total Expenses: Maintenance - Transmission and Distribution - 5410	2,490,500.00	1,077,652.19	173,275.98	1,250,928.17	1,239,571.83	50%	(25,000.00)	2,465,500.00
Total Expenses: Customer Service - 5510	1,236,300.00	609,561.54	-	609,561.54	626,738.46	49%	(1,600.00)	1,234,700.00
Total Expenses: Meter Reading - 5520	1,049,700.00	498,601.28	-	498,601.28	551,098.72	47%	(10,000.00)	1,039,700.00
Total Expenses: Billing - 5530	498,100.00	241,920.19	89,741.36	330,199.04	167,900.96	66%	1,600.00	499,700.00
Total Expenses: Administration - 5610	2,205,325.00	889,510.42	25,000.00	914,510.42	1,290,814.58	41%	63,000.00	2,268,325.00
Total Expenses: General Operations - 5615	3,446,536.00	1,922,311.63	95,871.20	2,018,182.83	1,428,353.17	59%	(726,944.00)	2,719,592.00
Total Expenses: Accounting - 5620	877,035.00	494,363.36	6,500.00	500,863.36	376,171.64	57%	10,000.00	887,035.00
Total Expenses: Engineering - 5630	1,688,985.00	726,485.49	30,495.00	756,980.49	932,004.51	45%	-	1,688,985.00
Total Expenses: Information Technology - 5640	1,204,675.00	511,626.03	28,350.63	539,976.66	664,698.34	45%	7,500.00	1,212,175.00
Total Expenses: GIS - 5645	252,550.00	111,547.11	7,800.00	119,347.11	133,202.89	47%	-	252,550.00
Total Expenses: Board of Directors - 5650	276,900.00	97,966.82	18,375.00	116,341.82	160,558.18	42%	-	276,900.00
Total Expenses: Human Resources/Risk Management - 5660	1,019,030.00	372,664.54	151,836.21	524,500.75	494,529.25	51%	2,600.00	1,021,630.00
Total Expenses: Purchasing - 5680	541,400.00	282,257.42	-	282,257.42	259,142.58	52%	-	541,400.00
Total Expenses: Public Affairs - 5710	1,255,136.00	362,408.70	264,045.57	626,454.27	628,681.73	50%	(35,000.00)	1,220,136.00
Total Expenses: Grants & Rebates - 5720	30,500.00	3,389.00	-	3,389.00	27,111.00	11%	(10,000.00)	20,500.00
Total Operating Expenses	28,390,342.00	12,847,733.07	1,472,430.23	14,318,700.79	14,071,641.21	50%	728,829.13	29,119,171.13
Operating Surplus(Deficit) Before Depreciation/Amortization	1,658,167.00	4,968,287.45	(1,472,430.23)	3,497,319.73	-		(728,829.13)	-

West Valley Water District - Fiscal Year 2021-2022 Mid-Year Operating Budget Summary

	FY 2021-22 Current Budget	YTD Actual As of 1/13/22	Encumbrances	Actuals & Encumbrances Total	Budget Remaining	Percent Used	Mid Year Adjustments	Amended Budget
Non-Operating Revenues								
Subtotal: Property Taxes	2,340,807.00	1,817,737.02	-	1,817,737.02	523,069.98	78%	-	2,340,807.00
Subtotal: Grants and Reimbursements	50,000.00	28,795.22	-	28,795.22	21,204.78	58%	-	50,000.00
Subtotal: Interest and Investment Earnings	350,000.00	(172,858.09)	-	(172,858.09)	522,858.09	-49%	-	350,000.00
Subtotal: Rental Income - Cellular Antennas	35,000.00	21,095.97	-	21,095.97	13,904.03	60%	-	35,000.00
Subtotal: Other Non-Operating Revenues	19,000.00	8,439.52	-	8,439.52	10,560.48	44%	-	19,000.00
Subtotal: Gain On Sale/Disposition Of Capital Assets	-	-	-	-	-	0%	-	-
Total Non-Operating Revenues	2,794,807.00	1,703,209.64	-	1,703,209.64	1,091,597.36	61%	-	2,794,807.00
Non-Operating Expenses								
Subtotal: Interest Expense - Long-Term Debt	951,350.00	475,675.00	475,675.00	951,350.00	-	100%	-	951,350.00
Total Non-Operating Expenses	951,350.00	475,675.00	475,675.00	951,350.00	-	100%	-	951,350.00
Non-Operating Surplus(Deficit)	1,843,457.00	1,227,534.64	(475,675.00)	751,859.64	1,091,597.36	-39%	-	1,843,457.00

Operating Budget Summary

Grand Total Revenues	32,843,316	19,519,230	-	19,519,230				32,843,316
Grand Total Expenses	28,992,692	13,323,408	1,948,105	15,271,513			728,829	29,721,521
Debt Service (BLF, HydroPlant, Bond Pmt)	1,082,629	590,764	491,864	1,082,629				1,082,629
Operating Revenue to Fund CIP	2,747,000	909,113	957,346	1,866,459				2,747,000
Reserve Transfer To/(From)	20,995	4,695,945	(3,397,316)	1,298,629				(707,834)
Grand Total Net Surplus(Deficit)	-	-	-	-	-	-	-	-

Debt Service

Debt Covenance Ratio Calculation:

Debt Service

Net Revenue	4,801,974.00	-	-	5,200,529.37	-	-	-	-
Series 2016A Bond Debt Service	1,306,350.00	-	-	1,306,350.00	-	-	-	-

Debt Covenance Ratio (Minimum 1.20)

3.68

3.98

Calculation: Net Revenue ÷ Total Debt Service

Capital Improvement Plan - Fiscal Year 2021-22 Mid-Year Budget

Project Number	CIP Project Description	Current Budget	Mid-Year Adjustments	Amended Budget	YTD Activity & Encumb	Remaining Balance	% Activity	Status/Comments
REPLACEMENT / REHABILITATION OF SYSTEM ASSETS								
WELLS AND PUMPING EQUIPMENT REHABILITATION								
W19040	Well 18A Pipe Blending Project	292,813		292,813	258,723	34,089	88%	Emergency Project. Use contingency fund. Water Infrastructure Plan
W22001	Asbestos Abatement and Roof Replacement - Reservoir 2-1	400,000		400,000	1,200	398,800	0%	Inspected roof in Nov. RFB is ready to be released in Feb. 2022
W22023	Annual R/R - Wells and Pumping Equipment FY22	157,187		157,187	157,187	0	100%	Completed pull and inspect. Need to rehabilitate, brush and bail, and rebuild complete pump. Pump is 20 years old.
W22026	Well 5A Rehab	20,000	156,000	176,000	20,000	156,000	100%	Completed pull and inspect. Need to rehabilitate, brush and bail, and rebuild pump.
W22027	Well 30 Rehab	20,000	130,000	150,000	20,000	130,000	100%	Rehabilitate, brush and bail, lower the pump setting by 60 feet, and rebuild pump. BLF agreement The District's portion will be about 33%.
	BLF North Well Rehab		120,000					
WATER MAIN REPLACEMENT								
W17012	Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission	2,400,000		2,400,000	-	2,400,000	0%	Project ready to construct. Awaiting Potential Grant Funding.
W17034	Zone 3 Distribution Pipeline Replacement - 8" in Valley/Pomona	27,216		27,216	2,217	24,999	8%	Project placed on hold.
W19055	I-10 Cedar Avenue Interchange improvement project	2,711,953		2,711,953	282,052	2,429,901	10%	Design completed. CMIS pending construction schedule per SBCTA.
SYSTEM APPURTENANCES REHABILITATION & REPLACEMENT								
W20010	Connect Flush-to-Waste Pipe from Well 54 to Storm Drain or Sewage Line in Fontana	65,556		65,556	52,676	12,880	80%	90% design under review
W22002	Annual R/R - Meter Vault Lid Retro Fits (QTY 5) FY2022	42,756		42,756	13,150	29,606	31%	Five for FY 2022. Quotes in progress. Expect to use all funds. 1,000 Meters and MXUs @ \$300 for a full unit. AMI. Had decreased activity during the 1st half of the FY, but expect to use all funds.
W22003	Annual R/R - Meters and MXU's (QTY 1,000) FY2022	398,091		398,091	70,130	327,960	18%	5 distribution valves have been identified that will be replaced. Instead of contracting the project out, staff will replace inhouse. Don't need funds. Valves already in stock room.
W22024	Annual R/R - System Valve Replacement FY2022	147,500	(147,500)	0	-	0	0%	
FACILITIES AND PLANTS REHABILITATION & REPLACEMENT								
W22004	Roemer Booster Pumps Rehab (QTY 2)	80,000		80,000	-	80,000	0%	Effluent Pump 3 is being repaired under warranty. Once complete, will pull pump 1, then pump 2. Conversion won't happen this fiscal year. \$18,171 used to remove GAC media in the 2 FXB vessels.
W22005	FXB Repurposing	543,615	(455,444)	88,171	18,171	70,000	3%	Met with an architect in Nov. 2021, will run into building permitting issues with existing offices in Building C. Distribution and Meter staff came up with a list of minor maintenance tasks to improve the work environment.
W22006	Building "C" Improvements	40,000		40,000	-	40,000	0%	
W22007	Roemer GAC Vessel Media replacement (QTY 5)	360,000		360,000	-	360,000	0%	RFB is ready to be posted.
W22028	Iron Fencing at Well 18A site	66,385		66,385	66,385	0	100%	Security concerns.
	Iron Fencing at Well 42 site		60,000	60,000				Security concerns.
SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS		7,773,072	(136,944)	7,516,128	961,891	6,494,237	12%	

Capital Improvement Plan - Fiscal Year 2021-22 Mid-Year Budget

Project Number	CIP Project Description	Current Budget	Mid-Year Adjustments	Amended Budget	YTD Activity & Encumb	Remaining Balance	% Activity	Status/Comments
NEW SYSTEM ASSETS								
SOURCE OF SUPPLY								
W19041	OPR WFF - 16 mgd Treatment Plant Expansion	12,476,597		12,476,597	649,318	11,827,279	5%	year (plus \$1,100,000 rollover money), 50% the second and 30% for the third. I assumed that a portion
W20001	Property Investigation for Bunker Hill Wells and Pump Station	177,026		177,026	-	177,026	0%	Draft Study Completed. Funds may be used for a consultant to investigate BLF well project.
W22008	Construct new well - Well 36A	300,000		300,000	-	300,000	0%	TBD - Potential Project - Evaluating all well supply projects. District owned land.
W22009	Construct new IEUA area well	300,000		300,000	-	300,000	0%	TBD - Potential Project - Evaluating all water supply projects. Purchasing land for potential future well site outside of Valley District's Service Area - within Rialto Basin Pressure Zone 6
PUMPS AND BOOSTER PLANTS								
W15004	Lord Ranch 4-3 Pump Station	2,805,910		2,805,910	79,052	2,726,858	3%	SCE design approved. Reviewing additional CEQA requirements.
W18021	Pump Station 7-2 - Design & Construction	4,102,009		4,102,009	11,009	4,091,000	0%	90% design ongoing and pending review/SCE preliminary desing ongoing.
W18022	Emergency Generators Zone 6	494,007		494,007	494,007	0	100%	Completed.
W22010	Emergency Generators Zone 5 PS 5-2	275,000		275,000	-	275,000	0%	Will be assigned to new Assistant Engineer.
PRESSURE REDUCING VALVES								
W19003	Zone 6 PRV - New PRV on Sierra Avenue	45,000	(45,000)	0	-	0	0%	Don't need to fund as Developer will be required to construct this with their other required facilities.
RESERVOIRS								
W15003	Lord Ranch 1.0 MG Aeration Tank	1,885,237		1,885,237	1,040	1,884,197	0%	SCE design approved. Reviewing additional CEQA requirements.
W19008	Zone 8 - Reservoir 8-3	3,704,132		3,704,132	134,545	3,569,587	4%	SBNF fees pending/CEQA Update pending SBNF/Grading and Modifications Pending SBNF permit.
WATER MAINS								
W15008	Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Constructic	899,745		899,745	7,589	892,156	1%	100% design completed, pending Caltrans comments/Bio Study submitted, pending Caltrans comments to finalize
W17035	Zone 2 & 3 Transmission Main - 12", 16" and 20" in Santa Ana Avenue	2,084,840		2,084,840	428,943	1,655,897	21%	90% Phase II design ongoing Developer driven schedule. Currently in construction. Developer will invoice the District after
W20024	Zone #4 30" Transmission Line @ El Rancho Verde	2,600,000		2,600,000	360	2,599,640	0%	construction has been completed.
W21007	Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd	89,036		89,036	84,036	5,000	94%	100% design completed, pending Caltrans comments/Bio Study submitted, pending Caltrans comments to finalize
W22011	Zone 3A - 10" pipeline in Cactus Ave	35,000		35,000	-	35,000	0%	Will be assigned to Assistant Engineer.
W22012	Zone 7 - 16" Transmission main in Citrus Ave Tract 20224 Monterada	200,000		200,000	-	200,000	0%	
W22025	Mango Ave. Water Line Extension	70,000	15,000	85,000	-	85,000	0%	Developer currently constructing this waterline. District to fund 1/2 of the construction cost and invoice second developer (on the other side of the street). Reimbursement Agreement.
FACILITIES AND PLANTS								
W15006	Lord Ranch facility - Grading and Site Work - Design & Construction	871,158		871,158	1,353	869,806	0%	100% design ongoing and pending reveiw/SCE design approved/CEQA additional study
W22013	Wells 16 & 17 Water Treatment Scoping Study	50,000		50,000	42,531	7,469	85%	The study has been completed. Waiting for final invoice.
SUBTOTAL FOR NEW SYSTEM ASSETS		33,464,697	(30,000)	33,434,697	1,933,780	31,500,917	6%	

Capital Improvement Plan - Fiscal Year 2021-22 Mid-Year Budget

Project Number	CIP Project Description	Current Budget	Mid-Year Adjustments	Amended Budget	YTD Activity & Encumb	Remaining Balance	% Activity	Status/Comments
CAPITAL OUTLAY - FLEET/EQUIPMENT								
W19017	Water System Geographical Information Systems (GIS) Application - Phase III	35,424		35,424	-	35,424	0%	Phase III close to completion
W18035	New enterprise system software Tyler Incode 10	64,339		64,339	14,845	49,494	23%	About 99% complete. Have a few remaining issues to finalize.
W19050	Electrical panel upgrade - server room	15,000		15,000	-	15,000	0%	Quotes in progress. Expect to use all funds.
W20016	Board Room Audio Visual Upgrade with Video Recording	90,000		90,000	85,846	4,154	95%	Project complete. Ready to close.
W20019	GIS and Tyler Integration	25,000		25,000	8,000	17,000	32%	Phase II in progress
W22014	Website Redesign	80,000		80,000	79,340	660	99%	Project in progress. Expect to complete this FY.
W22015	Vmware host server (5 year life cycle replacement)	45,000		45,000	-	45,000	0%	Quotes in progress. Expect to use all funds.
W22016	Cisco VOIP Phone System Physical Sever Replacement	36,000		36,000	-	36,000	0%	Quotes in progress. Expect to use all funds.
W22017	Wireless Bridge between Roemer and HQ	35,500		35,500	-	35,500	0%	Testing in progress on an alternate solution. May be able to complete this project for about \$10K - \$15K.
W22018	Apollo Access Door Control Sysytem	15,500		15,500	15,487	13	100%	Project complete. Ready to close. Project complete. Funding need is pending determination from FEMA on the reimbursement application. Has been in "final review" status for quite some time.
W22019	UV Light Disinfectant Systems	334,850		334,850	334,850	0	100%	
W22020	Advanced Metering Infrastructure AMI - Data Collection Network	200,000		200,000	-	200,000	0%	Quotes in progress. Expect to use all funds.
W22021	1 New Truck for Cross-Connection Staff - Super cab with an extended bed, loading ram	52,800		52,800	52,587	213	100%	
W22022	1 Hydro Excavator Vac Truck	412,200		412,200	412,148	52	100%	
	Road paving improvement - Alder Road		166,000	166,000	-	166,000	0%	Unexpected road paving due to erosion, need \$166K to fix the Alder road.
SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT		1,441,613	166,000	1,607,613	1,003,103	604,510	70%	
GRAND TOTAL		42,679,382	(944)	42,558,438	3,898,774	38,599,664		
CONT	CONTINGENCY OF 5%	399,795		399,795				

CIP Budget Summary

Subtotal Replacement Assets:	7,773,072	(136,944)	7,516,128	961,891	6,494,237	12%
Subtotal New Assets:	33,464,697	(30,000)	33,434,697	1,933,780	31,500,917	6%
Subtotal Capital Outlay:	1,441,613	166,000	1,607,613	1,003,103	604,510	70%
Totals:	42,679,382	(944)	42,558,438	3,898,774	38,599,664	9%

CIP District Funding Source Summary

Operating Revenue (Transfer from O&M Surplus)	3,803,274	364,500	4,167,774	1,866,459	2,241,315	49%
Capacity Charges	19,934,093	(30,000)	19,904,093	747,924	19,156,169	4%
Reimbursement Agreement	6,465,418	(335,444)	6,009,974	635,073	5,374,901	10%
WIFIA/SRF Loans/Revenue Bonds	12,476,597	-	12,476,597	649,318	11,827,279	5%
Totals:	42,679,382	(944)	42,558,438	3,898,774	38,599,664	9%

