



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

FINANCE COMMITTEE MEETING  
AGENDA

WEDNESDAY, JANUARY 13<sup>TH</sup>, 2021 - 1:00 PM

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

**Teleconference Notice:** In an effort to prevent the spread of COVID-19 (Coronavirus), and in accordance with the Governor's Executive Order N-29-20 and the order of the County of San Bernardino dated March 17, 2020, there will be no public location for attending this Committee Meeting in person. Members of the public may listen and provide public comment via telephone by calling the following number and access code: Dial: (888) 475-4499, Access Code: 840-293-7790 or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8402937790>. Public comment may also be submitted via email to [administration@wvwd.org](mailto:administration@wvwd.org). If you require additional assistance, please contact the Executive Assistant at [administration@wvwd.org](mailto:administration@wvwd.org).

**BOARD OF DIRECTORS**

Director Dr. Clifford Young (Chair)  
Director Dr. Michael Taylor

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

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

3. **DISCUSSION ITEMS**

A. General Updates to Finance Committee

- B. FY 19-20 Audit Discussion
- C. Mid-Year Budget Process Discussion
- D. November Financial Reports
- E. December Financial Reports
- F. O.P.E.B. (Other Post Employment Benefit) Payment

4. **ADJOURN**

**DECLARATION OF POSTING:**

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Finance Committee Agenda at the District Offices on January 7th, 2021.



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Maisha Mesa, Executive Assistant



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** January 13, 2021  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** TREASURER'S REPORT - NOVEMBER 2020

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**DISCUSSION:**

West Valley Water District ("District") engaged the Clifton Larson Allen LLP to prepare West Valley Water District's (WVWD) Investment report on a monthly basis. The District's investment policy is in uniformity with the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). Report for the Month of November 2020 is presented to the Finance Committee for discussion.

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. Treasurer Report November 2020

**MEETING HISTORY:**

12/09/20      Finance Committee      REFERRED TO COMMITTEE

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

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

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

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

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



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** January 13, 2021  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** CASH DISBURSEMENTS REPORT - NOVEMBER 2020

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**BACKGROUND:**

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

**DISCUSSION:**

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

**FISCAL IMPACT:**

None.

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

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

**MEETING HISTORY:**

12/09/20 Finance Committee REFERRED TO COMMITTEE

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
NOVEMBER 2020

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



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

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

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
NOVEMBER 2020

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

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
NOVEMBER 2020

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

## WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT  
NOVEMBER 2020

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

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

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

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

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

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

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

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

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



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

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

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

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



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** January 13, 2021  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** MONTHLY REVENUE & EXPENDITURES REPORTS - NOVEMBER 2020

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**BACKGROUND:**

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

**DISCUSSION:**

The Monthly Financial Status Reports summarizes the District's revenue categories as well as expenditures for all Departments. The original total budget includes the adopted budget. Current total budget includes the adopted budget plus any budget amendments or adjustments made during the year. Period activity column represents activity for the reporting periods. Fiscal activity column represents the year-to-date activity or transactions that have been recorded in the general ledger from the beginning of the fiscal year July 1 through November 30. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percent column represents the percentage of the current budget that has been received (Revenue) or utilized (Expenditure).

**FISCAL IMPACT:**

None.

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

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

**MEETING HISTORY:**

12/09/20      Finance Committee      REFERRED TO COMMITTEE



West Valley Water District, CA

# Budget Report

## Group Summary

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

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

## Budget Report

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

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

Budget Report

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

Fund Summary

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

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

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





**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** January 13, 2021  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** FUNDS TRANSFER - NOVEMBER 2020

---

**BACKGROUND:**

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

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

**FISCAL IMPACT:**

Potential interest earnings on funds invested/transferred.

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. November Fund Transfer

**MEETING HISTORY:**

12/09/20      Finance Committee      REFERRED TO COMMITTEE

**Fund Transfer Detail November 2020**

**First Transfer**

11/18/2020

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

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

**Second Transfer**

11/20/2020

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

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

12/1/2020

LAIF Regular Monthly Statement

California State Treasurer  
**Fiona Ma, CPA**



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

December 01, 2020

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

WEST VALLEY WATER DISTRICT

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

[Tran Type Definitions](#)

Account Number: 90-36-018

November 2020 Statement

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

**Account Summary**

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

**WEST VALLEY WATER DI**

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

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

Transaction Date: 11/18/2020

Prior Day

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

**Debits**

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





October 31, 2020 through November 30, 2020

Account Number: [REDACTED]

**ELECTRONIC WITHDRAWALS** (continued)

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

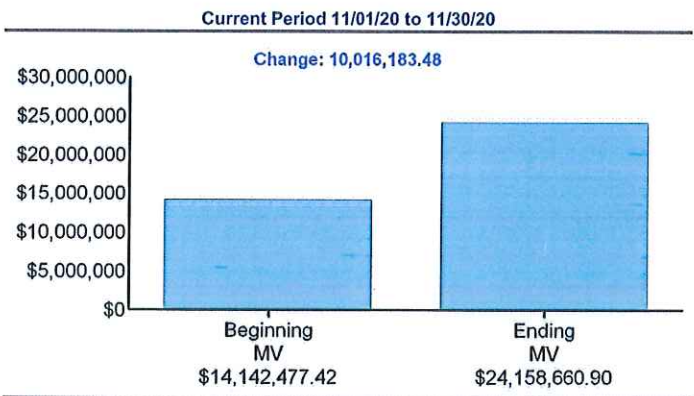


WEST VALLEY WATER DISTRICT  
ACCOUNT NUMBER: 001051000598

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

**MARKET VALUE SUMMARY**

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



# Exhibit A





West Valley Water District, CA

# Purchase Order Summary Report

## Purchase Order Detail

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

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

## Purchase Order Summary Report

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

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

**Purchase Order Summary Report**

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

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

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



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** January 13, 2021  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** TREASURER'S REPORT - DECEMBER 2020

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**DISCUSSION:**

West Valley Water District ("District") engaged the Clifton Larson Allen LLP to prepare West Valley Water District's (WVWD) Investment report on a monthly basis. The District's investment policy is in uniformity with the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). Report for the Month of December 2020 is presented to the Finance Committee for discussion.

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

Sm;jv

**ATTACHMENT(S):**

1. Treasurer Report December 2020

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

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

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

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

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



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** January 13, 2021  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** CASH DISBURSEMENTS REPORT - DECEMBER 2020

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**BACKGROUND:**

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

**DISCUSSION:**

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

**FISCAL IMPACT:**

None

**STAFF RECOMMENDATION:**

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

SM;jv

**ATTACHMENT(S):**

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

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

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



**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
DECEMBER 2020

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

**WEST VALLEY WATER DISTRICT**

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

**WEST VALLEY WATER DISTRICT**

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

## WEST VALLEY WATER DISTRICT

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

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

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

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

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

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

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



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

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

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
DECEMBER 2020

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

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

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

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

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



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** January 13, 2021  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** MONTHLY REVENUE & EXPENDITURES REPORTS - DECEMBER 2020

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**BACKGROUND:**

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

**DISCUSSION:**

The Monthly Financial Status Reports summarizes the District's revenue categories as well as expenditures for all Departments. The original total budget includes the adopted budget. Current total budget includes the adopted budget plus any budget amendments or adjustments made during the year. Period activity column represents activity for the reporting periods. Fiscal activity column represents the year-to-date activity or transactions that have been recorded in the general ledger from the beginning of the fiscal year July 1 through December 31. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percent column represents the percentage of the current budget that has been received (Revenue) or utilized (Expenditure).

**FISCAL IMPACT:**

None.

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. 2020 December Revenue & Expenditure Report



West Valley Water District, CA

# Budget Report

## Group Summary

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

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

## Budget Report

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

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



Budget Report

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

Fund Summary

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



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** January 13, 2021  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** FUNDS TRANSFER - DECEMBER 2020

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**BACKGROUND:**

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

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

**FISCAL IMPACT:**

Potential interest earnings on funds invested/transferred.

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. December Fund Transfer Report

**Fund Transfer Detail December 2020**

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

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



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

December 01, 2020 through December 31, 2020

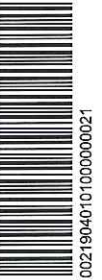
Account Number: **000000129801368**

00021904 DRE 703 210 00121 NNNNNNNNNNN 1 000000000 60 0000

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

**CUSTOMER SERVICE INFORMATION**

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



**CHECKING SUMMARY**

Chase Analysis Business Checking

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

**DEPOSITS AND ADDITIONS**

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

**ELECTRONIC WITHDRAWALS**

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

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

**DAILY ENDING BALANCE**

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

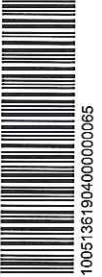




December 01, 2020 through December 31, 2020

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

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





**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** January 13, 2021  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** DECEMBER 2020 - PURCHASE ORDER REPORT

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**BACKGROUND:**

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

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

Receive and file the December 2020 Purchase Order Report.

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM;ar

**ATTACHMENT(S):**

1. December 2020 Purchase Order Report



# Exhibit A

## Purchase Order Summary Report

## Purchase Order Detail

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



West Valley Water District, CA

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

## Purchase Order Summary Report

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

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

## Purchase Order Summary Report

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

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

Purchase Order Count: (45)

Total Trade Discount: 0.00

Total: 1,694,632.82



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** January 13, 2021  
**TO:** Finance Committee  
**FROM:** Shamindra Manbahal, Acting General Manager  
**SUBJECT:** OTHER POST EMPLOYEE BENEFITS (OPEB) - FY2021  
 CONTRIBUTION TO CALIFORNIA EMPLOYERS' RETIREE BENEFIT  
 TRUST FUND (CERBT)

---

**BACKGROUND:**

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

“1204. BENEFITS AFTER RETIREMENT OR DEATH

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

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

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

statement also allows agencies that provide OPEB through an irrevocable plan that is administered through a trust, the OPEB liability would be reported net of the amount of the OPEB plan's fiduciary net position".

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

**DISCUSSION:**

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

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

Respectfully Submitted,

*Shamindra Manbahal*

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Shamindra Manbahal, Acting General Manager

SM:jv

**ATTACHMENT(S):**

1. Other Post Employment Benefits (OPEB) Valuation Report



**BARTEL**  
ASSOCIATES, LLC

**West Valley Water District  
Retiree Healthcare Plan**

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

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

October 20, 2020

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**Applicable Dates and Periods**

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

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

Note Disclosures

**Plan Information**

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

**Expected Long-Term Rate of Return**

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

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

\* Policy target effective October 1, 2018.



**Covered Participants\***

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

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

\* As reported by the District.



**Net OPEB Liability/(Asset)**

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



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

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

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



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

■ **Changes in the Discount Rate**

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

■ **Changes in the Healthcare Trend Rate**

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

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

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

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

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

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

\* Deferred Inflows and Outflows combined for footnote disclosure.

\*\* See page 20 for details.

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

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

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

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

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

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

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

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

**Required Supplementary Information**

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

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

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

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



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

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

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





**Schedule of Employer Contributions**

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

\* See page 20 for details.

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

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

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

## Actuarial Certification

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

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

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

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

Respectfully submitted,



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



October 20, 2020

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West Valley Water District

## Supporting Calculations

### Employer Contributions

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

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

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



October 20, 2020

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West Valley Water District

**Average of the Expected Remaining Service Lives**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Components of GASBS 75 OPEB Expense**

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

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

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

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

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

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

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

**GASBS 75 Balance Equation**

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

Check:

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

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

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**Employer Contributions**

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

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

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

**Summary Journal Entries - OPEB Expense**

Following records the impact of current year OPEB expense

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

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

\*\* See page 35 for details.



**Ending Balances at June 30, 2020**

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

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

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

**Reconciliation of Deferred Outflows**

Detail for page 32

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

**Reconciliation of Deferred Inflows**

Detail for page 32

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

**Journal Entries**

**Reconciliation of Deferred Outflows/(Inflows)**

**Summary of Balances**

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

Deferred Outflows include contributions after the measurement date.