



***AGENDA for a SPECIAL***  
**FINANCE COMMITTEE MEETING**  
**VALLEY COUNTY WATER DISTRICT**  
**14521 RAMONA BOULEVARD,**  
**BALDWIN PARK, CALIFORNIA**  
**THURSDAY, MAY 10, 2012 AT 3:30 P.M.**

**COMMITTEE MEMBERS:**

Director Jonathan Contreras, Chairperson  
Vice President Lenet Pacheco, Co-Chair  
Director Armando Macias, Alternate

**ITEMS FOR DISCUSSION**

1. 2011-2012 Capital Improvement Budget: 6-Month Review (Sept 2011-Feb 2012)
2. 2011-2012 General Operating Budget: 6-Month Review (Sept 2011-Feb 2012)

**NEXT MEETING:**

**To be determined.**

cc: Board of Directors  
E-Mail Distribution List

*In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability-related modification or accommodation to participate in this meeting, please contact the District at 626-338-7301. Requests must be made as early as possible and at least one full business day before the start of the meeting.*

VALLEY COUNTY WATER DISTRICT  
 2011-2016 CAPITAL IMPROVEMENT BUDGET  
 FINANCE COMMITTEE: 6-MONTH REVIEW



Project Title / Description:	STATUS	TOTAL	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	TOTALS
<b>Customer Service</b>								
Northrup Grumman VersaTerm LX handheld meter reading computers	In-Progress	\$ 14,045.04	\$ 10,000					\$ 10,000
Check Remittance Processing Hardware & Software				\$ 20,000				\$ 20,000
Automated meter reading program							\$ 500,000	\$ 500,000
<b>Wells, Pump Facilities, and Operations</b>								
Clinton O. Nixon Facility electrical panel replacement (Per ACWA/JPIA requested Arc Flash analysis) (4)	Scheduled		\$ 48,000					\$ 48,000
Maine Street Pumping Facility electrical panel replacement (Per ACWA/JPIA requested Arc Flash analysis) (3)	Scheduled		\$ 36,000					\$ 36,000
Paddy Lane Facility electrical panel replacement (Per ACWA/JPIA requested Arc Flash analysis) (2)				\$ 24,000				\$ 24,000
1999/2005 Valley County Water District Master Plan Update	In-Progress	Preliminary = \$61,845	\$ 80,000					\$ 80,000
All pumping facilities SCADA system upgrade installation						\$ 300,000		\$ 300,000
Arrow Hwy / Live Oak Ave land purchase	Not completed		\$ 4,000,000					\$ 4,000,000
Arrow Hwy / Live Oak Ave reservoir construction (2)	Not completed		\$ 7,500,000					\$ 7,500,000
Clinton O. Nixon Facility booster pump station and transmission line for reservoir construction	Not completed		\$ 1,100,000					\$ 1,100,000
Big Dalton Well engineering source water assessment						\$ 100,000		\$ 100,000
Big Dalton Well refurbishment and reactivation of required treatment facilities							\$ 5,000,000	\$ 5,000,000



VALLEY COUNTY WATER DISTRICT  
 2011-2016 CAPITAL IMPROVEMENT BUDGET  
 FINANCE COMMITTEE: 6-MONTH REVIEW



Project Title / Description:	STATUS	TOTAL	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	TOTALS
<b>Vehicles and Equipment</b>								
Purchase 1-ton service truck (Replaces Unit #99-24)	Complete	\$ 38,159.00	\$ 45,000					\$ 45,000
Purchase 1/2 ton 4-door crew cab utility truck (Replaces Unit #00-03)	Complete	\$ 27,280.00	\$ 30,000					\$ 30,000
Purchase 1/2 ton utility truck (Replaces Unit #97-05)	Complete	\$ 21,574.00	\$ 20,000					\$ 20,000
Purchase 1/2 ton utility truck (Replaces Unit #04-17)			\$ 20,000					\$ 20,000
Purchase 1/2 ton utility truck (Replaces Unit #03-08)			\$ 20,000					\$ 20,000
Purchase 1/2 ton utility truck (Replaces Unit #04-13)			\$ 20,000					\$ 20,000
Purchase 1/2 ton utility truck (Replaces Unit #04-16)					\$ 20,000			\$ 20,000
Purchase 1/2 ton utility truck (Replaces Unit #04-15)					\$ 20,000			\$ 20,000
Purchase 1/2 ton utility truck (Replaces Unit #04-14)					\$ 20,000			\$ 20,000
<b>BPOU Treatment Facility (Funded under BPOU Project Agreement)</b>								
Nitrate by-pass pipeline for water blending				\$ 665,000				\$ 665,000
<b>Totals</b>		\$ 615,839.04	\$ 13,304,000	\$ 1,087,750	\$ 547,500	\$ 400,000	\$ 5,500,000	\$ 20,839,250

VALLEY COUNTY WATER DISTRICT  
 2011-2012 GENERAL OPERATING BUDGET  
 FINANCE COMMITTEE: 6-MONTH REVIEW

BUDGET SUMMARY	FISCAL YEAR 2011-2012						ADJUSTMENTS FOR 2011-2012 FISCAL YEAR		
	ADOPTED BUDGET	YTD (02/12 - 50%)	PROJECTED (03/12-08/12)	PROJECTED YEAR END	% TO BUDGET	PROPOSED ADJUSTMENT	ADJUSTED BUDGET	% OF CHANGE TO ADOPTED BUDGET	
<b>REVENUE</b>									
Water Sales & Service	4,994,471	2,198,169.91	2,563,521.14	4,761,691.05	95%	(196,159)	4,798,312	-4%	
Non-Operating Revenue	327,128	193,394.60	208,840.10	402,234.70	123%	(9,358)	317,770	-3%	
<b>Total Revenue</b>	<b>5,321,599</b>	<b>2,391,565</b>	<b>2,772,361</b>	<b>5,163,925.75</b>	<b>97%</b>	<b>(205,517)</b>	<b>5,116,082</b>	<b>-4%</b>	
<b>EXPENSE</b>									
Salaries	1,516,336	632,343.77	715,231.83	1,347,575.60	89%	(93,391)	1,422,945	-6%	
Benefits	1,268,088	486,573.72	674,824.52	1,161,398.24	92%	507	1,268,595	0%	
Energy	548,723	200,194.95	305,087.13	505,282.08	92%	-	548,723	0%	
System Maintenance	1,643,184	729,379.95	474,571.52	1,203,951.47	73%	(343,285)	1,299,899	-21%	
Service & Supply	763,714	277,184.05	394,156.99	671,341.04	88%	43,033	806,747	6%	
<b>Total Expense</b>	<b>5,740,045</b>	<b>2,325,676.44</b>	<b>2,563,871.99</b>	<b>4,889,548.43</b>	<b>85%</b>	<b>(393,137)</b>	<b>5,346,908</b>	<b>-7%</b>	
<b>OPERATING INCOME (LOSS) FROM OPERATIONS</b>	<b>(418,446)</b>	<b>65,888.07</b>	<b>208,489.25</b>	<b>274,377.32</b>	<b>-66%</b>	<b>187,620</b>	<b>(230,826)</b>	<b>-45%</b>	
<b>REVENUE - CAPITAL IMPROVEMENT FUNDING</b>									
Capital Improvement Charge	802,025	313,651.74	485,241.74	798,893.48	100%	-	802,025	0%	
Water System Access Fee	10,000	33,915.00	-	33,915.00	339%	-	10,000	0%	
<b>Total Revenue - Capital Improvement Funding</b>	<b>812,025</b>	<b>347,566.74</b>	<b>485,241.74</b>	<b>832,808.48</b>	<b>103%</b>	<b>-</b>	<b>812,025</b>	<b>0%</b>	
<b>AVAILABLE FOR CAPITAL IMPROVEMENT</b>	<b>\$ 393,579</b>	<b>\$ 413,454.81</b>	<b>\$ 693,730.99</b>	<b>\$ 1,107,185.80</b>	<b>281%</b>	<b>\$ 187,619.88</b>	<b>\$ 581,198.88</b>	<b>48%</b>	

VALLEY COUNTY WATER DISTRICT  
2011-2012 GENERAL OPERATING BUDGET  
FINANCE COMMITTEE: 6-MONTH REVIEW

REVENUE	FISCAL YEAR 2011-2012					PROJECTED YEAR END	% TO BUDGET	DETAILS SUPPORTING ADJUSTED BUDGET	ADJUSTMENTS FOR 2011-2012 FISCAL YEAR			
	ADOPTED BUDGET	YTD (02/12 - 50%)	PROJECTED (03/12-08/12)	PROJECTED YEAR END	% TO BUDGET				PROPOSED ADJUSTMENT	ADJUSTED BUDGET	% OF CHANGE	
<b>WATER SALES AND SERVICE</b>												
411-0100 Miscellaneous Water Revenue	7,674	3,697.69	3,716.18	7,413.87	97%					7,674		
413-0100 Water - Consumption Charge	2,131,842	991,670.46	1,102,825.65	2,094,496.11	98%					2,131,842		
413-0110 Water - Ready to Serve Charge	2,595,043	1,088,440.09	1,325,534.24	2,413,974.33	93%			More inactive services and account turn-over than budgeted		(181,069)		-7%
413-0130 Construction Meter Use Charge	36,421	11,990.29	13,676.71	25,667.00	70%			Less development, expecting more usage in warmer months		(10,754)		-30%
423-0200 Delinquent Account - Late Fees	41,509	21,508.00	21,615.00	43,123.00	104%					41,509		
423-0210 Delinquent Account - Tagging Fees	61,920	32,040.00	32,200.00	64,240.00	104%					61,920		
423-0220 Delinquent Account - Turn Off/On Fees	11,520	4,995.00	4,950.00	9,945.00	86%			Historical average = 64/month, Actual average = dropped to 55/month		(1,575)		-14%
423-0230 After Hours Service Fees	240	120.00	120.00	240.00	100%					240		
423-0240 Returned Check Fees	1,440	340.00	360.00	700.00	49%			Historical average = 6/month, Actual average = dropped to 3/month		(740)		-51%
423-0250 Cut Lock Fees	1,200	700.00	600.00	1,300.00	108%					1,200		
423-0260 Meter Tampering Fees	324	-	-	-	0%					324		
423-0270 Unauthorized Usage Fees	1,125	825.00	500.00	1,325.00	118%					1,125		
423-0300 Utility Account Set-Up Fee	74,160	34,995.00	36,240.00	71,235.00	96%					74,160		
423-0310 Credit Evaluation Letter Fee	200	140.00	60.00	200.00	100%					200		
423-0320 Meter Test Fee	-	-	-	-	0%					-		
423-0330 Uncollectible Account Recovery	1,853	578.38	573.36	1,151.74	62%			Service deposits collected, less balance written of for recovery		(701)		-38%
434-0400 Backflow Monitoring Fee	25,000	5,200.00	19,800.00	25,000.00	100%			New billing process being implemented		25,000		
434-0410 Fire Flow Test Fee	3,000	930.00	750.00	1,680.00	56%			Historical average = 2/month, Actual average = dropped to 1/month		(1,320)		-44%
434-0420 Will Serve Letter Fee	-	-	-	-	0%					-		
<b>Total Water Sales and Service Revenue</b>	<b>4,994,471</b>	<b>2,198,169.91</b>	<b>2,563,521.14</b>	<b>4,761,691.05</b>	<b>95%</b>					<b>(196,159)</b>	<b>4,798,312</b>	<b>-4%</b>
<b>NON-OPERATING REVENUE</b>												
451-0600 Interest Revenue	52,613	21,511.60	21,743.70	43,255.30	82%			Interest rate budgeted = 0.5%, Actual interest rate = 0.3%		(9,358)	43,255	-18%
451-0610 Unrealized Gain/Loss on Investment	-	-	-	-	0%					-	-	
451-0700 LA County Property Tax	215,238	139,624.98	105,108.32	244,733.30	114%					215,238		
451-0900 Miscellaneous Revenue	59,277	30,058.02	74,488.08	104,546.10	176%					59,277		
451-0910 Gain on Sale of Assets	-	2,200.00	7,500.00	9,700.00	0%					-		
<b>Total Non-Operating Revenue</b>	<b>327,128</b>	<b>193,394.60</b>	<b>208,840.10</b>	<b>402,234.70</b>	<b>123%</b>					<b>(9,358)</b>	<b>317,770</b>	<b>-3%</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,321,599</b>	<b>\$ 2,391,564.51</b>	<b>\$ 2,772,361.24</b>	<b>\$ 5,163,925.75</b>	<b>97%</b>					<b>\$ (205,517)</b>	<b>\$ 5,116,082</b>	<b>-4%</b>

VALLEY COUNTY WATER DISTRICT  
 GENERAL OPERATING BUDGET 2011-2012  
 FINANCE COMMITTEE: 6-MONTH REVIEW

EXPENSE - SALARIES	FISCAL YEAR 2011-2012					PROJECTED YEAR END	% TO BUDGET	DETAILS SUPPORTING ADJUSTED BUDGET	ADJUSTMENTS FOR 2011-2012 FISCAL YEAR				
	ADOPTED BUDGET	YTD (02/12 - 50%)	PROJECTED (03/12-08/12)	PROJECTED YEAR END	% OF CHANGE				PROPOSED ADJUSTMENT	ADJUSTED BUDGET	% OF CHANGE		
<b>EMPLOYEE SALARY EXPENSE</b>													
511-1000 Certification Differential	21,600	8,200.00	7,800.00	16,000.00	74%						21,600		
511-1020 Labor-Community Relations	3,784	3,784.00	3,784.00	3,784.00	100%						3,784		
511-1030 Labor-Management & Administration	272,230	90,387.44	108,464.93	198,852.37	73%			Finance & Administrative Manager not appointed	(73,378)	198,852		-27%	
511-1060 Labor-Continuing Ed & Training	11,111	8,705.70	1,500.00	10,205.70	92%					11,111			
512-1030 Labor - General Manager Contract	131,309	42,311.45	65,004.16	107,315.61	82%			Interim General Manager charged to Management & Admin account	(23,993)	107,316		-18%	
513-1070 Labor-Customer Service	67,642	32,603.64	35,864.00	68,467.64	101%					67,642			
513-1075 Labor-Meter Readers	92,979	42,643.08	46,907.39	89,550.47	96%					92,979			
513-1080 Labor-Accounting Services	226,152	94,918.56	104,410.42	199,328.98	88%					226,152			
514-1010 Labor-Production & Pumping Maintenance	180,478	86,695.13	95,364.64	182,059.77	101%					180,478			
514-1020 Labor-Distribution & Service Maintenance	333,785	143,884.27	158,272.70	302,156.97	91%					333,785			
514-1021 Standby-Distribution System	27,034	14,586.45	16,045.10	30,631.55	113%			More after-hours calls for turn-ons due to account turn over	3,598	30,632		13%	
514-1030 Labor-Water Quality & System Sampling	49,708	20,158.17	22,173.99	42,332.16	85%					49,708			
514-1031 Labor-Cross Connection	3,551	2,308.22	1,625.00	3,933.22	111%			New procedures for billing Backflow Compliance Monitoring	382	3,933		11%	
514-1040 Labor - Utility Vehicles & Fleet Maintenance	2,134	1,135.07	979.03	2,114.10	99%					2,134			
514-1050 Labor - Operations Safety	1,818	177.62	500.00	677.62	37%					1,818			
<b>Total Employee Salary Expense</b>	<b>1,425,315</b>	<b>588,714.80</b>	<b>668,695.35</b>	<b>1,257,410.15</b>	<b>88%</b>				<b>(93,391)</b>	<b>1,331,924</b>		<b>-7%</b>	
<b>DIRECTOR STIPEND EXPENSE</b>													
516-1030 Director Stipend	91,021	43,628.97	46,536.48	90,165.45	99%					91,021		0%	
<b>Total Director Stipend Expense</b>	<b>91,021</b>	<b>43,628.97</b>	<b>46,536.48</b>	<b>90,165.45</b>	<b>99%</b>					<b>91,021</b>		<b>0%</b>	
<b>TOTAL EXPENSE - SALARIES</b>	<b>\$ 1,516,336</b>	<b>\$ 632,343.77</b>	<b>\$ 715,231.83</b>	<b>\$ 1,347,575.60</b>	<b>89%</b>				<b>\$ (93,391)</b>	<b>\$ 1,422,945</b>		<b>-6%</b>	

VALLEY COUNTY WATER DISTRICT  
2011-2012 GENERAL OPERATING BUDGET  
FINANCE COMMITTEE: 6-MONTH REVIEW

EXPENSE - BENEFITS	FISCAL YEAR 2011-2012					PROJECTED YEAR END	% TO BUDGET	DETAILS SUPPORTING ADJUSTED BUDGET	ADJUSTMENTS FOR 2011-2012 FISCAL YEAR		% OF CHANGE
	ADOPTED BUDGET	YTD (02/12 - 50%)	PROJECTED (03/12-08/12)	PROJECTED	% TO BUDGET				PROPOSED ADJUSTMENT	ADJUSTED BUDGET	
<b>GROUP INSURANCE EXPENSE</b>											
521-1100 Employee Health Insurance Premium	278,575	124,313.13	128,157.48	252,470.61	91%					278,575	
521-1110 Employee Dental Insurance Premium	23,856	11,795.35	12,065.22	23,860.57	100%					23,856	
521-1120 Employee Self-Insured Dental Reimbursements	13,263	3,789.90	3,726.60	7,516.50	57%					13,263	
521-1130 Employee Vision Insurance Premium	5,266	2,577.02	2,576.34	5,133.36	97%					5,266	
521-1140 Employee Disability Insurance Premium	10,591	4,189.99	5,026.20	9,216.19	87%					10,591	
521-1150 Employee Life Insurance Premium	2,016	964.64	983.64	1,948.28	97%					2,016	
521-1160 Employee Assistance Program	882	327.45	392.94	720.39	82%					882	
521-1170 Retiree Benefit Premiums	206,457	96,933.31	100,349.40	197,282.71	96%					206,457	
526-1100 Director Health Insurance Premium	59,954	29,271.63	30,597.96	59,869.59	100%					59,954	
526-1110 Director Dental Insurance Premium	4,864	2,687.75	2,749.74	5,437.49	112%					4,864	
526-1120 Director Self-Insured Dental Reimbursements	500	706.90	300.00	1,006.90	201%			More reimbursements than anticipated and budgeted	507	1,007	101%
526-1130 Director Vision Insurance Premium	1,351	655.65	660.60	1,316.25	97%					1,351	
526-1150 Director Life Insurance Premium	225	112.20	112.20	224.40	100%					225	
526-1160 Director Employee Assistance Program	221	88.50	106.20	194.70	88%					221	
<b>Total Group Insurance Expense</b>	<b>608,021</b>	<b>278,393.42</b>	<b>287,804.52</b>	<b>566,197.94</b>	<b>93%</b>				<b>507</b>	<b>608,528</b>	<b>0%</b>
<b>RETIREMENT PLAN EXPENSE</b>											
521-1200 CalPERS Retirement Contributions	371,843	156,473.78	168,493.37	324,967.15	87%					371,843	
521-1210 Employee FICA Contributions	86,498	35,797.84	41,459.11	77,256.95	89%					86,498	
521-1220 Employee Medicare Contributions	20,667	8,872.68	9,696.08	18,568.76	90%					20,667	
521-1230 OPEB Contributions	161,867		161,867.00	161,867.00	100%					161,867	
526-1210 Director FICA Contributions	5,643	2,300.33	2,885.26	5,185.59	92%					5,643	
526-1220 Director Medicare Contributions	1,320	430.50	674.78	1,105.28	84%					1,320	
<b>Total Retirement Plan Expense</b>	<b>647,838</b>	<b>203,875.13</b>	<b>385,075.60</b>	<b>588,950.73</b>	<b>91%</b>					<b>647,838</b>	<b>0%</b>
<b>OTHER BENEFIT EXPENSE</b>											
521-1300 Uniforms	6,840	2,392.64	1,544.40	3,937.04	58%					6,840	
521-1310 General Benefit Fund	5,389	1,912.53	400.00	2,312.53	43%					5,389	
<b>Total Other Benefit Expense</b>	<b>12,229</b>	<b>4,305.17</b>	<b>1,944.40</b>	<b>6,249.57</b>	<b>92%</b>					<b>12,229</b>	<b>0%</b>
<b>TOTAL EXPENSE - BENEFITS</b>	<b>\$ 1,268,088</b>	<b>\$ 486,574</b>	<b>\$ 674,825</b>	<b>\$ 1,161,398</b>	<b>92%</b>				<b>\$ 507</b>	<b>\$ 1,268,595</b>	<b>0%</b>



VALLEY COUNTY WATER DISTRICT  
 2011-2012 GENERAL OPERATING BUDGET  
 FINANCE COMMITTEE: 6-MONTH REVIEW

EXPENSE - ENERGY	FISCAL YEAR 2011-2012						ADJUSTMENTS FOR 2011-2012 FISCAL YEAR		
	ADOPTED BUDGET	YTD (02/12 - 50%)	PROJECTED (03/12-08/12)	PROJECTED YEAR END	% TO BUDGET	DETAILS SUPPORTING ADJUSTED BUDGET	PROPOSED ADJUSTMENT	ADJUSTED BUDGET	% OF CHANGE
<b>PUMPING ENERGY EXPENSE</b>									
534-1500 Pumping-Electric	530,618	193,844.03	295,574.02	489,418.05	92%			530,618	
534-1510 Pumping-Gas	322	105.36	124.46	229.82	71%			322	
<b>Total Pumping Energy Expense</b>	<b>530,940</b>	<b>193,949.39</b>	<b>295,698.48</b>	<b>489,647.87</b>	<b>92%</b>			<b>530,940</b>	<b>0%</b>
<b>UTILITIES ENERGY EXPENSE</b>									
533-1400 Utilities-Administration Office	10,686	3,879.48	4,984.98	8,864.46	83%			10,686	
534-1420 Utilities-Plants	748	342.91	406.74	749.65	100%			748	
534-1430 Utilities-Operations Office	6,349	2,023.17	3,996.93	6,020.10	95%			6,349	
<b>Total Utilities Energy Expense</b>	<b>17,783</b>	<b>6,245.56</b>	<b>9,388.65</b>	<b>15,634.21</b>	<b>88%</b>			<b>17,783</b>	<b>0%</b>
<b>TOTAL EXPENSE - ENERGY</b>	<b>\$ 548,723</b>	<b>\$ 200,194.95</b>	<b>\$ 305,087.13</b>	<b>\$ 505,282.08</b>	<b>92%</b>			<b>\$ 548,723</b>	<b>0%</b>

VALLEY COUNTY WATER DISTRICT  
2011-2012 GENERAL OPERATING BUDGET  
FINANCE COMMITTEE: 6-MONTH REVIEW

EXPENSE - SYSTEM MAINTENANCE	FISCAL YEAR 2011-2012					ADJUSTMENTS FOR 2011-2012 FISCAL YEAR		% OF CHANGE
	ADOPTED BUDGET	YTD (02/12 - 50%)	PROJECTED (03/12-08/12)	PROJECTED YEAR END	% TO BUDGET	PROPOSED ADJUSTMENT	ADJUSTED BUDGET	
<b>FACILITY MAINTENANCE EXPENSE</b>								
544-1600 Production & Pumping Maintenance	60,138	17,083.47	40,785.08	57,868.55	96%		60,138	72%
544-1610 Security	1,000	1,282.56	434.09	1,716.65	172%		1,717	
544-1700 Distribution & Service Maintenance	140,947	39,750.70	45,734.94	85,485.64	61%		140,947	
544-1710 Paving & Concrete Maintenance	34,273	29,921.11	17,035.26	46,956.37	137%		46,956	37%
544-1715 Permits & Assessments	10,787	10,736.38	3,500.00	14,236.38	132%		14,236	32%
544-1720 Underground Service Alert	1,947	720.41	763.00	1,483.41	76%		1,947	
544-1730 Inventory Adjustment	14,000	-	14,000.00	14,000.00	100%		14,000	
<b>Total Facility Maintenance Expense</b>	<b>263,092</b>	<b>99,494.63</b>	<b>122,252.37</b>	<b>221,747.00</b>	<b>84%</b>		<b>279,941</b>	<b>6%</b>
<b>WATER MAINTENANCE EXPENSE</b>								
544-1830 Water Quality & System Sampling	66,678	17,660.91	18,233.67	35,894.58	54%		66,678	
544-1831 Cross Connection	871	178.00	250.00	428.00	49%		871	
544-1840 Consumer Confidence Report	13,500	-	6,970.13	6,970.13	52%		13,500	
544-1900 MWD Connection Fee	720	361.67	361.67	723.34	100%		720	
544-1901 Covina Irrigating Connection Fee	-	-	-	-	0%		-	
544-1902 Covina Irrigating Capital Improvement Assessment	-	-	-	-	0%		-	
544-1910 MWD Purchased Water	-	-	-	-	0%		-	
544-1911 Covina Irrigating Purchased Water	64,175	49,815.92	64,175.00	64,175.00	100%		64,175	7%
544-2000 Watermaster Admin & In-Lieu Assessment	112,448	-	71,065.68	120,881.60	108%		120,882	-100%
544-2010 Watermaster Replacement Water Assessment	835,297	-	191,263.00	709,929.00	292%		(835,297)	
544-2020 Leased Water Rights	243,200	518,666.00	43,202.82	43,202.82	100%		709,929	192%
544-2040 WQA Assessment	43,203	-	-	-	0%		43,203	
552-2290 Urban Water Management Plan	-	-	-	-	0%		-	
<b>Total Water Maintenance Expense</b>	<b>1,380,092</b>	<b>629,885</b>	<b>352,319</b>	<b>982,204</b>	<b>71%</b>		<b>1,019,958</b>	<b>-26%</b>
<b>TOTAL EXPENSE - SYSTEM MAINTENANCE</b>	<b>\$ 1,643,184</b>	<b>\$ 729,379.95</b>	<b>\$ 474,571.52</b>	<b>\$ 1,203,951.47</b>	<b>73%</b>		<b>\$ 1,299,899</b>	<b>-21%</b>

VALLEY COUNTY WATER DISTRICT  
 2011-2012 GENERAL OPERATING BUDGET  
 FINANCE COMMITTEE: 6-MONTH REVIEW

EXPENSE - SERVICE & SUPPLY	FISCAL YEAR 2011-2012					PROJECTED YEAR END	% TO BUDGET	DETAILS SUPPORTING ADJUSTED BUDGET	ADJUSTMENTS FOR 2011-2012 FISCAL YEAR	
	ADOPTED BUDGET	YTD (02/12 -50%)	PROJECTED (03/12-08/12)						PROPOSED ADJUSTMENT	ADJUSTED BUDGET
<b>ADMINISTRATION &amp; GENERAL EXPENSE</b>										
551-2200 Engineering	5,000	-	-	-	-	-	0%		5,000	-
551-2220 Consultant Contracts	-	-	-	-	-	-	0%		-	-
551-2300 Liability & Property Insurance	98,670	47,255.28	45,618.48	92,873.76	92,873.76	94%			98,670	
551-2310 Workers Compensation Insurance	32,454	10,832.34	20,644.80	31,477.14	31,477.14	97%			32,454	
551-2400 Community Relations	25,576	2,119.38	6,256.95	8,376.33	8,376.33	33%			25,576	
551-2410 Water Conservation Products	-	-	-	-	-	-	0%		-	-
551-2600 Computer Hardware Maintenance	35,674	12,110.14	17,400.00	29,510.14	29,510.14	83%			35,674	
551-2601 Computer Software Maintenance	25,147	616.00	23,946.00	24,562.00	24,562.00	98%			25,147	
551-2610 Computer Equipment Purchase	5,597	1,753.29	2,532.07	4,285.36	4,285.36	77%			5,597	
551-2660 General Postage	2,825	1,942.64	633.28	2,575.92	2,575.92	91%			2,825	
551-2830 Personnel & Administration	16,896	1,944.00	1,000.00	2,944.00	2,944.00	17%			16,896	
551-2840 District Memberships & Dues	25,253	22,564.30	-	22,564.30	22,564.30	89%			25,253	
551-2850 Property Tax Administration Fee	3,297	2,795.62	-	2,795.62	2,795.62	85%			3,297	
551-2860 Bank Account Fees	11,290	5,414.82	5,705.40	11,120.22	11,120.22	98%			11,290	
552-2210 Legal	80,752	19,920.37	42,000.00	61,920.37	61,920.37	77%			80,752	
552-2211 Litigation	5,543	-	-	-	-	-	0%		5,543	
552-2230 Auditing Fee	11,974	6,991.49	5,000.00	11,991.49	11,991.49	100%			11,974	
552-2500 Continuing Education & Training	10,181	11,061.84	1,000.00	12,061.84	12,061.84	118%	VCWD hosted continuing education (11-15) training class	1,881	12,062	18%
552-2520 General Manager Travel & Meetings	3,021	77.04	331.92	408.96	408.96	14%			3,021	
552-2530 Administration Travel & Meetings	1,620	395.22	300.00	695.22	695.22	43%			1,620	
552-2620 Administration Office Equipment	2,221	1,536.22	611.80	2,148.02	2,148.02	97%			2,221	
552-2621 Administration Equipment Repairs	2,666	1,218.62	500.00	1,718.62	1,718.62	64%			2,666	
552-2630 Administration Communications	15,680	7,693.07	8,197.56	15,890.63	15,890.63	101%			15,680	
552-2640 Administration Office Supplies	15,865	9,600.02	8,314.20	17,914.22	17,914.22	113%	Increase in cost of supplies from Staples	2,049	17,914	13%
552-2650 Administration Office Maintenance	18,580	10,282.18	7,292.94	17,575.12	17,575.12	95%			18,580	
553-2100 Utility Billing Printing	22,392	10,700.62	10,319.94	21,020.56	21,020.56	94%			22,392	
553-2110 Utility Billing Postage	39,807	18,107.44	21,214.74	39,322.18	39,322.18	99%			39,807	
553-2115 Electronic & Online Billing Service Fees	17,339	8,411.13	9,246.30	17,657.43	17,657.43	102%			17,339	
553-2120 Cash Drawers Over & Short	100	88.47	-	88.47	88.47	88%			100	
553-2130 Uncollectible Account Write-Offs	12,825	4,439.15	7,558.08	11,997.23	11,997.23	94%			12,825	
556-2690 Election Expense	50,000	-	85,319.77	85,319.77	85,319.77	0%	Actual 2011 LA County Election costs / Discontinued \$8 90 Vote by mail	35,320	85,320	71%
<b>Total Administration &amp; General Expense</b>	<b>598,245</b>	<b>219,870.69</b>	<b>330,944.23</b>	<b>550,814.92</b>	<b>550,814.92</b>	<b>92%</b>		<b>39,250</b>	<b>637,495</b>	<b>7%</b>

VALLEY COUNTY WATER DISTRICT  
 2011-2012 GENERAL OPERATING BUDGET  
 FINANCE COMMITTEE: 6-MONTH REVIEW

EXPENSE - SERVICE & SUPPLY	FISCAL YEAR 2011-2012					ADJUSTMENTS FOR 2011-2012 FISCAL YEAR		% OF CHANGE
	ADOPTED BUDGET	YTD (02/12 - 50%)	PROJECTED (03/12-08/12)	PROJECTED YEAR END	% TO BUDGET	PROPOSED ADJUSTMENT	ADJUSTED BUDGET	
<b>OPERATIONS OFFICE &amp; EQUIPMENT EXPENSE</b>								
554-1910 Operations Safety	6,100	2,048.54	1,820.28	3,868.82	63%		6,100	
554-1920 Small Tools Purchase	5,100	1,229.24	1,500.00	2,729.24	54%		5,100	
554-1970 Expense for System Installation	(5,000)	-	(5,000.00)	(5,000.00)	100%		(5,000)	
554-2240 Maps & Atlas	6,000	920.00	1,000.00	1,920.00	32%		6,000	
554-2250 Department of Public Health Fee	5,000	1,442.07	546.00	1,988.07	40%		5,000	
554-2510 Operator Certification Fees	1,000	675.00	425.00	1,100.00	110%		1,100	10%
554-2540 Operations Travel & Meetings	3,255	733.15	600.00	1,333.15	41%		3,255	
554-2620 Operations Equipment Purchase	2,000	-	1,500.00	1,500.00	75%		2,000	
554-2621 Operations Equipment Repairs	2,000	151.76	751.18	902.94	45%		2,000	
554-2630 Operations Communications	24,500	10,801.21	11,727.10	22,528.31	92%		24,500	
554-2640 Operations Office Supplies	5,206	1,876.39	3,361.05	5,237.44	101%		5,206	
554-2650 Operations Office Maintenance	12,058	5,311.73	6,284.88	11,596.61	96%		12,058	
554-2710 Utility & Fleet Vehicle Maintenance	11,003	6,725.41	7,960.61	14,686.02	133%		14,686	33%
554-2720 Gasoline	34,829	12,969.64	17,066.82	30,036.46	86%		34,829	
554-2730 Heavy Machinery Maintenance	18,011	5,716.70	2,064.52	7,781.22	43%		18,011	
554-2740 Diesel Fuel	4,242	896.01	1,442.63	2,338.64	55%		4,242	
<b>Total Operations Office &amp; Equipment Expense</b>	<b>135,304</b>	<b>51,496.85</b>	<b>53,050.07</b>	<b>104,546.92</b>	<b>77%</b>		<b>139,087</b>	<b>3%</b>
<b>DIRECTOR EXPENSE</b>								
556-2520 Director Travel & Meetings	25,000	4,275.00	8,163.90	12,438.90	50%		25,000	
556-2640 Director Office Supplies	1,376	386.26	616.50	1,002.76	73%		1,376	
556-2680 Director Board Meetings	3,789	1,155.25	1,382.29	2,537.54	67%		3,789	
<b>Total Director Expense</b>	<b>30,165</b>	<b>5,816.51</b>	<b>10,162.69</b>	<b>15,979.20</b>	<b>53%</b>		<b>30,165</b>	<b>0%</b>
<b>TOTAL EXPENSE - SERVICE &amp; SUPPLY</b>	<b>\$ 763,714</b>	<b>\$ 277,184.05</b>	<b>\$ 394,156.99</b>	<b>\$ 671,341.04</b>	<b>88%</b>	<b>43,033</b>	<b>806,747</b>	<b>6%</b>

Additional certificates achieved by employees

Two-way radios for new vehicles, New tires #8, #22