CRESCENTA VALLEY WATER DISTRICT

2700 FOOTHILL BOULEVARD LA CRESCENTA, CALIFORNIA

Agenda for the Meeting of the Finance Committee of the
Crescenta Valley Water District
To be held on Thursday, May 21, 2020 at 3:30 p.m.
Posted: Wednesday, May 20, 2020 at 12:00 p.m.

TELECONFERENCING NOTICE

[This meeting will be held by teleconference only.]

Pursuant to the provisions of Executive Order N-29-20 issued by Governor Gavin Newsom on March 18, 2020, the public may not attend the meeting in person.

Any member of the public may participate by listening or making comments using a touchtone phone. You may select any of the following phone numbers (there are more than one for increased reliability during this time of increased phone traffic)

(669) 900-6833	**(346) 248-7799**	**(929) 205-6099**
(253) 215-8782	**(301) 715-8592**	**(312) 626-6799**

Then, enter Access Code: 884 7556 6281

[Pursuant to the above Executive Order, the public may not attend the meeting in person.]

Any person may make a request for a disability-related modification or accommodation needed for that person to be able to participate in the public meeting by contacting the District by phone or in writing at the above email address. Requests must specify the nature of the disability and the type of accommodation requested. A telephone number or other contact information should be included so that District staff may discuss appropriate arrangements. Persons requesting a disability-related accommodation should make the request with adequate time before the meeting for the District to provide the requested accommodation.

Call to Order

Adoption of Agenda

Action Item(s)

1. Discuss update on banking charges (no attachment)
2. Discuss FY 2020-21 budget (attachment)
3. Discuss customer deposits (attachment)

Committee Members' Request for Future Agenda Items

Adjournment

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Attachment(s): Budget staff report and related attachments; survey of peer agency customer deposits.

CRESCENTA VALLEY WATER DISTRICT
BOARD OF DIRECTORS - STAFF REPORT

Action Item No. 1
May 26, 2020

To: Honorable President and Members of the Board of Directors

From: Nem Ochoa – General Manager

Subject: **Budget Discussion for FY 2020-21**

ACTION ITEM:

Discussion of the District's budget for FY 2020-21.

BACKGROUND:

The District's budget is comprised of three primary components or levers: 1) Operating Budget; 2) Capital Budget (CIP); and 3) Available Funds from rate revenue and reserves.

The Operating Budget was presented by department during the February 28, 2020 Finance Committee meeting and the March 10, 2020 Board meeting. The discussion summarized areas of increase for operational needs and areas of decrease created by a range of cost saving measures – e.g., fire hydrant program, paperless billing, non-renewals with vendors, and permanent staff reductions. The Operating Budget is updated with Q3 figures, and discussion points are enclosed.

During the April 14, 2020 Board meeting, the Board moved to postpone any rate increases until further notice. During the April 28, 2020 Board meeting, the Board also moved to proceed with bond financing that refinances existing bonds and raises additional proceeds for a total of $5 million. Staff was directed to present two budget scenarios assuming no rate increase: 1) Budget Without Bond Proceeds; and 2) Budget With Bond Proceeds.

With the rate adjustment (0%) and potential bond proceeds ($5M) known, the remaining driver in determining the budget is reserves. More specifically:

To what level should reserves fund the capital budget: 1) without bond proceeds; and 2) with bond proceeds?

As discussed in prior Board meetings, refinancing existing debt coupled with additional bonds is a prudent course of action that the Board is currently pursuing. By determining the level of reserves and CIP pursuant to bond proceeds, the Board will be in position to approve two FY 2020-21 budget scenarios, with one contingent on the successful issuance of bond proceeds in the amount of $5 million.

RECOMMENDATION

Discuss the desired level of reserves, capital budget, and operating budget with and without bond proceeds for FY 2020-21.

Prepared by:

James Lee
Director of Finance & Administration

Submitted by:

Nem Ochoa
General Manager

Attachment(s):

1. Budget Summaries for: a) Water Budget Without Bonds; b) Water Budget With Bonds; c) Wastewater Budget
    a. One-page summary of cashflows to show the relationships between revenues, expenses, CIP, and reserves
2. Discussion Points for Q3 Financials
    a. Narrative of the overall results and projections of the water and wastewater funds based on three quarters, with a description of various budget highlights by department.
3. Q3 Budget Report
    a. Supplements #2, above. Itemized listing of actual and projected budget reported by department, based on recorded financials through Q3 and expectations through Q4 (June 30).
4. Proposed Operating Budget
    a. Update to the operating budget presented on March 10, 2020, based on Q3 financials and expecations through Q4.

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Attachment 1a
0% Rate Increase
$0M Bond

Crescenta Valley Water FY19-21 Budget
Summary of Revenues Expenses - Water Fund

Summary of Revenues & Expenses - Water Fund	Recorded FY 2016-17	Recorded FY 2017-18	Recorded FY 2018-19	Budgeted FY 2019-20	Projected FY 2019-20	Projected FY 2020-21
Revenue						0.00%
Water Sales - Service, Fixed	2,305,004	2,707,497	2,854,445	3,023,931	3,058,600	3,087,489
Water Sales - Metered, Variable	6,632,864	8,024,289	7,768,586	9,141,201	8,764,668	8,858,374
Interest Income - Water Reserve	180,134	311,694	263,458	200,000	245,000	200,000
Interest Income - MTBE Reserve	115,000	10,485	460	-	200	-
Other Income - Water	132,964	145,117	135,877	160,000	127,000	160,000
Construction Revenues	807,081	1,066,196	811,352	452,500	501,000	277,500
Total Revenue:	**10,173,047**	**12,265,278**	**11,834,178**	**12,977,632**	**12,696,468**	**12,583,363**
Emergency Funding from MTBE for TTHMs:			**1,000,000**			
O&M Expense						
Labor & Benefits	2,970,120	2,959,433	3,157,716	3,376,264	3,291,713	3,158,292
Imported Water Cost (Foothill Municipal WD)	3,045,346	3,087,280	3,767,540	3,332,019	3,191,000	3,074,580
Imported Water Cost (Glendale Water and Power)	150,944	155,200	175,000	157,850	35,000	138,960
Power Cost	694,548	697,000	714,425	695,671	760,000	813,200
Operating Cost	1,766,416	1,924,851	1,943,751	2,310,038	2,166,852	2,293,094
Total O&M Expense:	**8,627,373**	**8,823,764**	**9,758,433**	**9,871,842**	**9,444,565**	**9,478,126**
Debt Service	**615,000**	**615,000**	**539,645**	**539,645**	**539,645**	**539,645**
Cash Available for Capital	**930,674**	**2,826,514**	**1,536,100**	**2,566,145**	**2,712,258**	**2,565,592**
Capital, OPEB & Other Commitments						
Infrastructure	2,335,400	3,931,700	1,911,005	2,907,467	3,000,000	2,340,592
Bond Funded CIP						-
Capital Outlays & Equipment	45,177	120,000	167,899	308,370	210,000	225,000
OPEB Commitment	100,000	100,000	100,000	100,000	-	-
Total Capital, OPEB & Other Commitments:	**2,480,577**	**4,151,700**	**2,178,904**	**3,315,837**	**3,210,000**	**2,565,592**
Increase (Decrease) to Cash	**(1,549,903)**	**(1,325,186)**	**(642,804)**	**(749,692)**	**(497,742)**	**0**
Reserve Fund Balances						
Beginning Balance	**3,719,947**	**3,170,820**	**2,345,634**	**5,597,830**	**5,597,830**	**5,100,088**
From MTBE Fund (Transfer In)	1,000,000	500,000	3,895,000			0
Restricted Cash (Bonds)				0	0	0
Ending Balance	**3,170,820**	**2,345,634**	**5,597,830**	**4,848,138**	**5,100,088**	**5,100,088**
Target	3,313,000	3,707,000	3,707,000	3,948,000	3,948,000	4,009,000
Above (Below) Target	**(142,180)**	**(1,361,366)**	**1,890,830**	**900,138**	**1,152,088**	**1,091,088**

Attachment 1b
0% Rate Increase
$5M Bond

Crescenta Valley Water FY19-21 Budget
Summary of Revenues Expenses - Water Fund

Summary of Revenues & Expenses - Water Fund	Recorded FY 2016-17	Recorded FY 2017-18	Recorded FY 2018-19	Budgeted FY 2019-20	Projected FY 2019-20	Projected FY 2020-21
Revenue						0.00%
Water Sales - Service, Fixed	2,305,004	2,707,497	2,854,445	3,023,931	3,058,600	3,087,489
Water Sales - Metered, Variable	6,632,864	8,024,289	7,768,586	9,141,201	8,764,668	8,858,374
Interest Income - Water Reserve	180,134	311,694	263,458	200,000	245,000	200,000
Interest Income - MTBE Reserve	115,000	10,485	460	-	200	-
Other Income - Water	132,964	145,117	135,877	160,000	127,000	160,000
Construction Revenues	807,081	1,066,196	811,352	452,500	501,000	277,500
Total Revenue:	**10,173,047**	**12,265,278**	**11,834,178**	**12,977,632**	**12,696,468**	**12,583,363**
Emergency Funding from MTBE for TTHMs:			**1,000,000**			
O&M Expense						
Labor & Benefits	2,970,120	2,959,433	3,157,716	3,376,264	3,291,713	3,158,292
Imported Water Cost (Foothill Municipal WD)	3,045,346	3,087,280	3,767,540	3,332,019	3,191,000	3,074,580
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Power Cost	694,548	697,000	714,425	695,671	760,000	813,200
Operating Cost	1,766,416	1,924,851	1,943,751	2,310,038	2,166,852	2,293,094
Total O&M Expense:	**8,627,373**	**8,823,764**	**9,758,433**	**9,871,842**	**9,444,565**	**9,478,126**
Bond Issuance						**5,000,000**
Debt Service	**615,000**	**615,000**	**539,645**	**539,645**	**539,645**	**632,810**
Cash Available for Capital	**930,674**	**2,826,514**	**1,536,100**	**2,566,145**	**2,712,258**	**7,472,427**
Capital, OPEB & Other Commitments						
Infrastructure	2,335,400	3,931,700	1,911,005	2,877,500	3,000,000	2,247,427
Bond Funded CIP						3,000,000
Capital Outlays & Equipment	45,177	120,000	167,899	308,370	210,000	225,000
OPEB Commitment	100,000	100,000	100,000	100,000	-	-
Total Capital, OPEB & Other Commitments:	**2,480,577**	**4,151,700**	**2,178,904**	**3,285,870**	**3,210,000**	**5,472,427**
Increase (Decrease) to Cash	**(1,549,903)**	**(1,325,186)**	**(642,804)**	**(719,725)**	**(497,742)**	**0**
Reserve Fund Balances						
Beginning Balance	**3,719,947**	**3,170,820**	**2,345,634**	**5,597,830**	**5,597,830**	**5,100,088**
From MTBE Fund (Transfer In)	1,000,000	500,000	3,895,000			0
Restricted Cash (Bonds)				0	0	2,000,000
Ending Balance	**3,170,820**	**2,345,634**	**5,597,830**	**4,878,105**	**5,100,088**	**5,100,088**
Target	3,313,000	3,707,000	3,707,000	3,948,000	3,948,000	4,009,000
Above (Below) Target	**(142,180)**	**(1,361,366)**	**1,890,830**	**930,105**	**1,152,088**	**1,091,088**

Attachment 1c
0% Rate Increase

Crescenta Valley Water FY20-21 Budget
Summary of Revenues Expenses - Wastewater Fund

Summary of Revenues & Expenses - Wastewater Fund	Recorded FY 2015-16	Recorded FY 2016-17	Recorded FY 2017-18	Recorded FY 2018-19	Budgeted FY 2020	Projected FY 2020	Projected FY 2021
Revenue							0.00%
Wastewater Sales - User Charges	3,275,859	2,988,079	3,033,860	3,291,114	3,305,000	3,130,235	3,327,575
Permits/ Connection Fees	48,956	34,000	77,863	81,147	36,500	38,640	36,500
Interest Income	196	196	283	540	500	1,000	500
Total Revenue:	**3,325,000**	**3,022,000**	**3,112,000**	**3,373,000**	**3,342,000**	**3,169,875**	**3,364,575**
O&M Expense							
Labor & Benefits	1,423,107	1,470,286	1,416,617	1,576,379	1,710,942	1,596,100	1,625,626
City of LA Sewer Charges	1,362,190	950,537	1,097,781	1,119,000	1,426,000	1,462,000	1,849,900
Operating Cost	442,612	370,245	408,702	401,329	449,000	477,685	566,064
Total O&M Expense:	**3,227,909**	**2,791,068**	**2,923,100**	**3,096,708**	**3,585,942**	**3,535,785**	**4,041,590**
Debt Service							
Cash Available for Capital	**97,091**	**230,932**	**188,900**	**276,292**	**(243,942)**	**(365,910)**	**(677,015)**
Capital, OPEB & Other Commitments							
Infrastructure	9,221	-	25,710	-	175,000	77,000	175,000
Capital Outlays & Equipment	32,801	362,388	36,290	-	80,000	75,000	64,500
OPEB Commitment				200,000	200,000	200,000	200,000
Total Capital, OPEB & Other Commitments:	**42,022**	**362,388**	**62,000**	**200,000**	**455,000**	**352,000**	**439,500**
Increase (Decrease) to Cash	**55,069**	**(131,456)**	**126,900**	**76,292**	**(698,942)**	**(717,910)**	**(1,116,515)**
Reserve Fund Balances							
Beginning Balance	**4,823,229**	**4,878,298**	**4,746,842**	**4,873,742**	**4,950,034**	**4,950,034**	**4,251,092**
							0
					0	0	0
Ending Balance	**4,878,298**	**4,746,842**	**4,873,742**	**4,950,034**	**4,251,092**	**4,232,124**	**3,134,577**
Target	3,130,000	3,313,000	3,707,000	3,707,000	2,594,750	2,630,000	2,644,750
Above (Below) Target	**1,748,298**	**1,433,842**	**1,166,742**	**1,243,034**	**1,656,342**	**1,602,124**	**489,827**

Attachment 2

Discussion Points for Q3 Financials

The 3rd quarter of the fiscal year is complete. Department-level budgets continue to increase accountability and communication across departments. The following discussion is intended to provide additional context to the actual revenue and expenditures figures.

WATER FUND

Qtr3 estimates show continued strong irrigation sales and the expected completion of anticipated development activity. Water sales accelerated through Qtr3. While current billings (April and early May) have not yet been collected, based on year-over-year increases in water production during the same period, staff has revised year-end sales to continue accelerating, with total revenues expected to be just under budget by 2%. This represents an improved outlook since Qtr2.

Well 16 has recently come back online. That, in addition to the lower overall demand reported above, is expected to keep FMWD under budget by 4%.

CIP was budgeted for $2.88 million. Engineering projects that CIP for water distribution and water supply will run over budget by 99K due to change orders.

The water budget as approved draws $750K from reserve funds over the year. Although revenues are lower than budgeted, staff anticipates drawing $430K from reserve funds by the end of the year. This represents running under budget by $320K, and there are a number of factors contributing to this, ranging from operational savings to deferment of funding the OPEB liability to collecting on past accounts receivables.

The following are notable over/under variances for each department's budget:

- Dept 1 – Board
  - Director expenses are in line with expectations.

- Dept 2 – Operations
  - Training was above budget because of increased investment in cross training for utility workers who will now be able to work on the sewer operation as well.
  - Upgrading lighting and gates impacted our Safety and Security budget. The Oceanview reservoir gate was widened and converted to a mechanical gate to reduce possibility of staff injury and increase visibility and maneuverability for drivers.
  - Admin OT is higher due to cross-training employees, where plant administration employees were able to assist during several water main emergency events and to improve the inventory control process.
  - A new boring tool and 2 jackhammers increased our Tools and Maintenance budget. The boring tool will pay for itself in savings from trenching and backfilling.
  - The Nitrate Plant budget will end with savings of approximately $7K. Staff identified specific pneumatic valves that needed replacing instead of replacing them all as originally planned.
  - Increased groundwater pumping along with decreased efficiency from aging pumps and motors has increased electrical consumption and Power Purchased – Pumping significantly.

- Costs associated with unanticipated repairs for Well #2 have caused Well Maintenance to go over budget by $10k.
- Trench plates have mostly been eliminated form operations, producing a savings of $7k.

- Dept 3 – Engineering
  - Use of administrative consultants has been reduced, netting a savings of $50K compared to budget.
  - Interns have been utilized to alleviate the backlog of work caused by employees' leaves of absences. The increased cost of $17K for interns is offset by the decreased labor costs of $50K.
  - The Pipelines - Leak Detect and Repair program has been postponed resulting, in $26K under budget.
  - Reservoir Maintenance has been budgeted appropriately for the following year, and this represents an example of how transitioning to department-level budgeting increases communication between departments, particularly with ownership of maintenance items.
  - Using the competitive bidding process and a improved method for pavement cuts, costs for Meters - Paving were reduced by $80k
  - The D-Job meter/Hydrants line item is a pass through that is offset by meter hydrant installation revenue. The $175K in D-job expense represents construction that is complete and reconciled, and is incorporated into Construction Revenue in revenues.

- Dept 4 – Regulatory
  - The department is using HighRoad IT to evaluate the use of Administrative consultants and the launch of new software to ensure we maximize our investments. This year, there will be unused budget of $20K in Administrative Consultants
  - There will be unused budget of $74K in Non-Lab and Sampling.
  - Lab Sampling continues to be on course for savings of $35K because of a reduction in our sampling process while maintaining the required sampling amounts.

- Dept 5 – Technology
  - Highroad IT has identified four vendors – e.g. Lanair, Cerdant – for which agreements will not be renewed going forward, as Highroad provides those services as part of its contract. Highroad and staff are currently undertaking a Master Planning effort that will identify further savings opportunities, including opportunities to renegotiate other agreements.
  - An analysis of technology systems and infrastructure indicated need for timely investment in network security, security of premises, proper cabling, and standardized software and equipment. These one-time expenses will significantly increase protection, reliability, and efficiency for the District, and they increased Computers & Network, Computer Software, and Wireless Voice & Data by a total of $42K.
  - The transition of the Technology department being serviced by consultants will save about $275K annually going forward, net of the annual cost for consultants. The one-time cost of separation agreements and payouts of sick and vacation time increased compensation-related categories.

- Dept 6 – Administration

- Retiree Health Care Expense was under budget because it is now recorded as a reduction of liability rather than an expense.
- Health Dental Vision costs increased as a result of updates to the Employee MOU which were finalized mid-year. This represented a tradeoff for the opportunity to decrease long-term liabilities related to retiree medical benefits.
- The Customer Service Field Representative was re-categorized from the Operations to Administration mid-year. That, in conjunction with payouts for compensated absences due to the Secretary-Treasurer's retirements increased the expense for multiple compensation-related categories such as Administrative Service – Labor, Employer Portion of PERS, and Taxes-Payroll.
- Increased activity related to personnel and associated costs with labor counsel increased legal costs by 38K. These costs have since leveled off, revising estimates down since Q2.
- Printing Postage Stationery costs will continue to decrease going forward due to the paperless billing option, which was enabled by switching the District's billing vendor.
- PPE, other equipment, training, and other costs associated with responding to COVID-19 increased Misc Administration by 5K.
- While rental income for the PA House was higher than budgeted due to updating the lease mid-year, unexpected repairs to the property increased the Rental Expense budget by $1,300.

<u>WASTEWATER FUND</u>

The revenues and expenses for the wastewater fund are on track with the budget. Wastewater charges are static through the year and are more predictable than water. We project that revenues should stay the same or increase when the variable wastewater use is adjusted for the most recent winter water use.

The wastewater budget as approved draws $699K from reserve funds over the year. The budget is currently projected to run over by $19K, making the net impact a $718K total draw on the wastewater reserve fund by fiscal year-end.

By far the most significant factor for the wastewater fund is the 65% increase in LA City Treatment Charges over a 2-year period, and the District is exploring alternatives to the current situation.

The following are Notable over/under variances by department.

- Dept 2 – Operations
    - The increased stress on our sewer system by the current pandemic has resulted in additional lift station maintenance in the amount of $11K.

SUMMARY

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

Attachment 3 **Q3**

Description		Annual Budget	3rd Quarter Actuals: 3rd Quarter Actual	3rd Quarter Actuals: Remaining Annual Budget	3rd Quarter Actuals: % of Total Budget	Management Estimate: Projected Year-End Expense	Management Estimate: Projected Remaining Budget	Management Estimate: % of Total Budget
Revenue								
	Water Sales - Fixed	$ 3,023,931	$ 2,322,809	$ 701,122	77%	$ 3,058,600	$ (34,669)	101%
	Water Sales - Metered	9,141,201	6,412,256	2,728,945	70%	8,764,668	376,533	96%
	Interest Income Water	200,000	962	174,038	0%	245,000	(45,000)	123%
	Other Income Water	160,000	104,124	107,451	65%	127,200	32,800	80%
	Construction Revenue	452,500	46,602	405,898	10%	501,000	(48,500)	111%
Revenue		**$ 12,977,632**	**$ 8,886,753**	**$ 4,117,454**	**68%**	**$ 12,696,468**	**$ 281,164**	**98%**
Expenses								
	Labor & Benefits	3,376,264	2,357,670	1,018,594	70%	3,291,713	84,551	97%
	Imported Water (Foothill)	3,332,018	2,388,871	943,147	72%	3,191,000	141,018	96%
	Imported Water (Glendale)	157,850	12,593	145,257	8%	35,000	122,850	22%
	Power Cost	695,671	566,235	129,436	81%	760,000	(64,329)	109%
	Operating Cost	2,310,039	1,504,739	805,300	65%	2,166,852	143,187	94%
Expenses		**$ 9,871,842**	**$ 6,830,108**	**$ 3,041,734**	**69%**	**$ 9,444,565**	**$ 427,277**	**96%**
Debt Service		**$ 539,645**	**$ 404,734**	**$ 134,911**	**75%**	**$ 539,645**	**$ -**	**100%**
	CIP	2,877,500	2,603,326	274,174	**90%**	3,000,000	(122,500)	104%
	Infastructure	308,370	140,791	167,579	**46%**	170,000	138,370	55%
	OPEB	100,000		100,000	**0%**		100,000	0%
Total CIP, Infastructure, OPEB		**3,285,870**	**2,744,117**	**541,753**	**84%**	**$ 3,170,000**	**$ 115,870**	**96%**
Net Revenue minus Expenses		**(719,725)**	**(1,092,206)**			**(457,742)**		

REVENUE

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

Q3

		3rd Quarter Actuals				Management Estimate		
Description		Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Revenue								
4010-000	Water Sales - Consumers	$ 8,752,663	$ 6,025,902	$ 2,726,761	69%	$ 8,239,227	$ 513,436	94%
4010-007	Irrigation	388,538	386,354	2,184	99%	525,441	(136,903)	135%
4010-008	Water Sales- Service Charge	2,945,771	2,259,301	686,470	77%	2,980,000	$ (34,229)	101%
4010-009	Water Sales - Fire Service	78,160	63,508	14,652	81%	78,600	(440)	101%
4020-000	Water Sales - Others	90,000	56,842	33,158	63%	65,000	$ 25,000	72%
4110-000	Meter Installation/Hydrant	50,000	-	50,000	0%	296,000	(246,000)	592%
4220-000	Water Systems Connect Fee	100,000	46,602	53,398	47%	80,000	$ 20,000	80%
4230-000	Other Income - Misc	10,000	5,947	4,053	59%	8,000	2,000	80%
4230-010	Other Income - Flood Meters	-	-	-	0%	-	$ -	0%
4230-020	Other Income - Applications	35,000	16,550	18,450	47%	22,000	13,000	63%
4240-000	Interest Earned - Water	175,000	962	174,038	1%	245,000	$ (70,000)	140%
4245-000	Interest Earned-2007 COPS	-	-	-	0%	-	-	0%
4260-000	Unrealized Gain/Loss on Invest	-	-	-	0%	-	$ -	0%
4265-000	Fair Value Adjustment	-	-	-	0%	-	-	0%
4270-000	Gain/Loss on Sale of Assets	2,500	-	2,500	0%	-	$ 2,500	0%
4271-000	Gain/Loss Sale of Investments	25,000	-	25,000	0%	-	25,000	0%
4275-001	Rental Income - PA House	11,000	11,080	(80)	101%	14,000	$ (3,000)	127%
4275-002	Rental Income - Sycamore House	14,000	13,705	295	98%	18,000	(4,000)	129%
4280-000	MTBE Settlement	-	199	(199)	0%	200	$ (200)	0%
4285-000	Grant Revenue - State	300,000	-	300,000	0%	125,000	$ 175,000	42%
4287-000	Capital Contributions - Local	-	-	-	0%	-	$ -	0%
Revenue		**$ 12,977,632**	**$ 8,886,952**	**$ 4,090,680**	**68%**	**$ 12,696,468**	**$ 281,164**	**98%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

	Description	Annual Budget	3rd Quarter Actuals: 3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Management Estimate: Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Compensation and Benefits								
5000-100	Director Fees	$ 9,000	$ 5,715	$ 3,285	64%	$ 7,000	$ 2,000	78%
5000-200	Officer Salaries	175,515	131,465	44,050	75%	175,000	$ 515	100%
5000-300	Administrative Service - Labor	617,590	450,321	167,269	73%	652,700	$ (35,110)	106%
5000-310	Administrative Service - OT	5,000	7,134	(2,134)	143%	9,000	$ (4,000)	180%
5000-350	Engineering Labor	352,170	203,891	148,279	58%	282,000	$ 70,170	80%
5000-360	Engineering Labor OT	3,300	3,893	(593)	118%	4,000	$ (700)	121%
5000-400	Maintenance Labor	452,983	268,505	184,478	59%	400,000	$ 52,983	88%
5000-410	Maintenance Labor OT	47,250	29,128	18,122	62%	40,000	$ 7,250	85%
5000-500	System Operations	347,661	246,011	101,650	71%	340,000	$ 7,661	98%
5000-510	System Operations OT	16,000	15,255	745	95%	20,000	$ (4,000)	125%
5000-800	Standby Pay	47,852	38,424	9,428	80%	51,000	$ (3,148)	107%
5045-000	Automobile Allowance	11,700	11,375	325	97%	14,750	$ (3,050)	126%
5047-000	Phone Allowance	-	189	(189)	0%	252	$ (252)	0%
5050-000	Employer Portion of PERS	436,200	287,743	148,457	66%	387,350	$ 48,850	89%
5052-000	GASB 68 Adjustment - Water	-	-	-	0%	-	$ -	0%
5052-001	GASB 75 Adjustment	-	-	-	0%	-	$ -	0%
5060-000	Taxes-Payroll	146,669	129,942	16,727	89%	178,956	$ (32,287)	122%
5070-000	Sick Leave/Vacation-Office	192,847	188,419	4,428	98%	260,350	$ (67,503)	135%
5080-000	Health Dental Vision	332,486	268,835	63,651	81%	361,500	$ (29,014)	109%
5080-055	Retiree Health Care Expense	-	-	-	0%	-	$ -	0%
5080-100	Retiree Health Care Expense	108,000	23,540	84,460	22%	40,000	$ 68,000	37%
5082-000	Life and Disability Insurance	11,816	8,119	3,697	69%	11,630	$ 186	98%
5083-000	Self Insurance	14,850	10,186	4,664	69%	16,150	$ (1,300)	109%
5084-000	Wellness Program	-	3,252	(3,252)	0%	5,025	$ (5,025)	0%
5085-000	Workers' Compensation Ins	47,375	26,330	21,045	56%	35,050	$ 12,325	74%
Compensation and Benefits		**$ 3,376,264**	**$ 2,357,670**	**$ 1,018,594**	**70%**	**$ 3,291,713**	**$ 84,551**	**97%**

EXPENSE

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

Q3

	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Gen'l and Admin Expenses								
5090-000	GL, Property, Fidelity Ins	$ 61,200	$ 45,069	$ 16,131	74%	60,000	$ 1,200	98%
5100-000	Accounting	6,750	6,251	499	93%	6,500	$ 250	96%
5125-000	Legal	90,000	83,742	6,258	93%	128,000	$ (38,000)	142%
5130-000	Administrative Consultants	186,658	41,687	144,971	22%	123,100	$ 63,558	66%
5135-000	Interns	5,000	8,748	(3,748)	175%	20,000	$ (15,000)	400%
5140-000	Election Expense	-	-	-	0%	-	$ -	0%
5150-000	Building Maintenance-Office	39,645	42,325	(2,680)	107%	41,000	$ (1,355)	103%
5160-000	Furniture & Fixtures Expense	-	-	-	0%	-	$ -	0%
5170-000	Landscaping Expense	16,197	5,882	10,315	36%	8,500	$ 7,697	52%
5180-000	Office Supplies & Misc Expense	15,887	10,315	5,572	65%	14,350	$ 1,537	90%
5190-000	Computers and Network	27,000	17,668	9,332	65%	53,250	$ (26,250)	197%
5195-000	Computer Software	50,400	38,619	11,781	77%	61,275	$ (10,875)	122%
5200-000	Utilities	38,276	27,877	10,399	73%	39,400	$ (1,124)	103%
5225-000	Enterprise Voice Com	17,073	5,081	11,992	30%	7,000	$ 10,073	41%
5226-000	Wireless Voice & Data	15,724	15,563	162	99%	22,000	$ (6,276)	140%
5227-000	Data Communications - Fiber	47,340	42,229	5,111	89%	56,000	$ (8,660)	118%
5230-000	Printing Postage Stationery	36,000	25,982	10,018	72%	31,000	$ 5,000	86%
5240-000	Uncollectible Accounts	4,302	-	4,302	0%	-	$ 4,302	0%
5250-000	Water System Fees	60,000	43,252	16,748	72%	60,000	$ -	100%
5260-000	Engineering Expense	9,769	7,804	1,965	80%	10,500	$ (731)	107%
5300-000	Training-Office	19,852	10,532	9,320	53%	15,100	$ 4,752	76%
5320-000	Conferences & Seminars	14,616	9,600	5,016	66%	8,439	$ 6,177	58%
5320-005	Conferences & Seminars-Board	-	-	-	0%	-	$ -	0%
5350-000	Misc Administration	5,759	5,445	314	95%	7,500	$ (1,741)	130%
5350-005	Misc Administration-Board	-	-	-	0%	-	$ -	0%
5355-000	Memberships/Subscriptions	25,410	19,505	5,905	77%	25,549	$ (139)	101%
5365-000	Bank Charges	33,000	18,174	14,826	55%	25,000	$ 8,000	76%
5270-000	Water Conservation Expense	25,500	6,041	19,459	24%	17,000	$ 8,500	67%
5270-400	Water Conservation Rebates	5,000	50	4,950	1%	5,000	$ -	100%
5270-600	Community Outreach	20,000	8,515	11,485	43%	19,000	$ 1,000	95%
Gen'l and Admin Expenses		**$ 876,358**	**$ 545,955**	**$ 330,403**	**62%**	**$ 864,463**	**$ 11,895**	**99%**

EXPENSE

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

Q3

Description		Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Depreciation								
5800-000	Depreciation - Office	$ -	$ 16,803	$ (16,803)	0%	25,000	$ (25,000)	0%
5805-000	Depreciation-Pumping	-	370,853	(370,853)	0%	496,100	$ (496,100)	0%
5810-000	Depreciation-Distribution	-	553,530	(553,530)	0%	739,400	$ (739,400)	0%
5815-000	Depreciation-Nitrate Plant	-	15,150	(15,150)	0%	20,200	$ (20,200)	0%
5820-000	Depreciation-Collection System	-	-	-	0%	-	$ -	0%
Depreciation		**$ -**	**$ 956,336**	**$ (956,336)**	**0%**	**$ 1,280,700**	**$ (1,280,700)**	**0%**
Non-Operating Expense								
5900-000	Amortization of Intangibles	-	-	-	0%	-	$ -	0%
5900-001	Amortization of Inv Premium	-	-	-	0%	-	$ -	0%
5900-002	Loan Costs	-	-	-	0%	-	$ -	0%
5910-000	Interest Expense - Notes	-	-	-	0%	-	$ -	0%
5920-100	Rental Expenses - PA House	857	2,132	(1,275)	249%	2,200	$ (1,343)	257%
5920-200	Rental Expenses - Sycamore	1,385	-	1,385	0%	1,000	$ 385	72%
Non-Operating Expense		**$ 2,242**	**$ 2,132**	**$ 110**	**95%**	**$ 3,200**	**$ (958)**	**143%**

EXPENSE

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

Q3

	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Operations Expense								
5145-000	Taxes-Property	$ 18,000	$ 10,243	$ 7,757	57%	14,000	$ 4,000	78%
5310-000	Operator Certifications-Educ	3,600	1,849	1,751	51%	2,500	$ 1,100	69%
5330-000	Safety & Security	20,553	14,715	5,838	72%	20,000	$ 553	97%
5340-000	Uniforms	11,836	11,290	546	95%	15,000	$ (3,164)	127%
5360-000	Emergency Operations/Repairs	12,000	600	11,400	5%	12,000	$ -	100%
5370-000	Permit & Assessment Fees	3,000	2,846	154	95%	3,000	$ -	100%
5380-000	Tools and Eq Maintenance	15,484	14,228	1,256	92%	15,500	$ (16)	100%
5390-000	Nitrate Plant	82,500	47,455	35,045	58%	82,000	$ 500	99%
5441-000	Inventory Shrinkage/Overage	-	16,871	(16,871)	0%	20,000	$ (20,000)	0%
5442-000	Inventory Disposal	-	612	(612)	0%	41	$ (41)	0%
5445-000	Telemetering & Signal System	-	(0)	0	0%	-	$ -	0%
5460-000	Water Treatment Expense	102,000	63,566	38,434	62%	105,000	$ (3,000)	103%
5450-100	Lab & Sampling Expense	125,000	69,334	55,667	55%	90,000	$ 35,000	72%
5450-200	Non-Lab & Sampling	74,004	-	74,004	0%	-	$ 74,004	0%
5445-100	Telemetering & Signal System	21,791	18,280	3,511	84%	25,000	$ (3,209)	115%
5445-200	SCADA Hardware	9,000	156	8,844	2%	8,250	$ 750	92%
5445-300	SCADA Software	23,550	12,740	10,811	54%	20,000	$ 3,550	85%
5445-400	SCADA Phone Lines	1,355	-	1,355	0%	-	$ 1,355	0%
5402-000	Power Purchased - Pumping	695,671	566,235	129,436	81%	760,000	$ (64,329)	109%
Operations Expense		**$ 1,219,344**	**$ 851,020**	**$ 368,324**	**70%**	**$ 1,192,291**	**$ 27,053**	**98%**
Water System Expense								
5400-000	Water Usage Cost Exp Well 16	$ 157,850	$ 12,593	$ 145,257	8%	35,000	$ 122,850	22%
5401-000	Purchased Water FMWD	3,332,018	2,388,871	943,147	72%	3,191,000	$ 141,018	96%
5401-002	Purchased Water Glend Welll 16	-	-	-	0%	-	$ -	0%
Water System Expense		**$ 3,489,868**	**$ 2,401,464**	**$ 1,088,404**	**69%**	**$ 3,226,000**	**$ 263,868**	**92%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Distribution System Expense								
5410-000	Backflow Expense	$ 700	$ 111	$ 589	16%	400	$ 300	57%
5423-100	Pipelines - Maintenance	43,569	40,472	3,097	93%	45,000	$ (1,431)	103%
5423-300	Fire Hydrant Repair/Replace	12,000	3,404	8,596	28%	12,000	$ -	100%
5423-500	Pipelines-Trench Plate Rentals	2,000	-	2,000	0%	-	$ 2,000	0%
5423-700	Pipelines - Valves	6,000	722	5,278	12%	2,000	$ 4,000	33%
5424-100	Reservoir Maintenance	76,967	54,143	22,824	70%	90,500	$ (13,533)	118%
5424-200	Reservoir Landscape	20,000	11,923	8,078	60%	20,000	$ -	100%
5425-100	Meter Maintenance	86,451	37,412	49,039	43%	45,000	$ 41,451	52%
5425-300	Meter Repair/Replace/Upgrade	10,000	10,576	(576)	106%	15,000	$ (5,000)	150%
5425-400	Lateral Leaks and Repairs	85,000	72,901	12,099	86%	90,000	$ (5,000)	106%
5425-500	Meters - Trench Plate Rentals	5,000	-	5,000	0%	-	$ 5,000	0%
5431-000	Land Lease Cost Expense Well1	16,000	22,202	(6,202)	139%	16,440	$ (440)	103%
5432-100	Well Site - Maintenance	50,000	50,589	(589)	101%	62,000	$ (12,000)	124%
5432-200	Well Site - Landscape	7,000	4,268	2,733	61%	7,000	$ -	100%
5433-000	Booster Pumps - Maintenance	72,000	9,494	62,506	13%	15,000	$ 57,000	21%
5434-000	Emergency Power Generators	22,500	12,926	9,574	57%	12,926	$ 9,574	57%
5440-100	Auto/Truck Maintenance	60,914	33,770	27,144	55%	60,000	$ 914	98%
5440-200	Auto/Truck Maintenance-Gas	21,332	17,213	4,119	81%	21,332	$ -	100%
5440-300	Auto/Truck Maintenance-Diesel	21,537	12,807	8,730	59%	20,000	$ 1,537	93%
5423-200	Pipelines - Paving	15,500	22,824	(7,324)	147%	26,000	$ (10,500)	168%
5423-400	Pipelines - Leak Detect/Repair	28,000	1,950	26,050	7%	2,000	$ 26,000	7%
5425-200	Meters - Paving	205,000	108,602	96,398	53%	129,000	$ 76,000	63%
5425-700	D-Job Meters/Hydrants	39,996	143,260	(103,264)	358%	175,000	$ (135,004)	438%
5432-300	Well Site - Lease Payment	300	300	-	100%	300	$ -	100%
Distribution System Expense		**$ 907,766**	**$ 671,868**	**$ 235,898**	**74%**	**$ 866,898**	**$ 40,868**	**95%**
Water Totals								
Totals		**$ 9,871,842**	**$ 6,830,108**	**$ 3,041,734**	**69%**	**$ 9,444,565**	**$ 427,277**	**96%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

				3rd Quarter Actuals				Management Estimate		
GL#			Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Year End Expense	Budget Balance	% of Total Budget
Compensation and Benefits										
01-01-5000-100	5000-100	E10	Director Fees	9,000.00	5,715	3,285.00	64%	$ 7,000	$ 2,000	78%
01-01-5060-000	5060-000	E10	Taxes-Payroll	-	427	(427.41)	0%	500	(500)	0%
01-01-5085-000	5085-000	E10	Workers' Compensation Ins	-	42	(42.36)	0%	50	(50)	0%
Compensation and Benefits				**9,000.00**	**6,184.77**	**2,815.23**	**69%**	**7,550**	**1,450**	**84%**
Gen'l and Admin Expenses										
01-01-5320-000	5320-000	E20	Conferences & Seminars	2,712.00	1,615	1,097.18	60%	$ 2,000	$ 712	74%
01-01-5350-000	5350-000	E20	Misc Administration	2,264.00	1,892	371.88	84%	2,500	(236)	110%
Gen'l and Admin Expenses				**4,976.00**	**3,506.94**	**1,469.06**	**70%**	**4,500**	**476**	**90%**
Board - Water										
Totals				**13,976.00**	**9,691.71**	**4,284.29**	**69%**	**12,050**	**1,926**	**86%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

GL#			Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
				3rd Quarter Actuals				Management Estimate		
Compensation and Benefits										
01-02-5000-300	5000-300	E10	Administrative Service - Labor	$ 269,609	$ 142,333	$ 127,276	53%	$ 200,000	$ 69,609	74%
01-02-5000-310	5000-310	E10	Administrative Service - OT	500	$ 1,371	(871)	274%	2,000	(1,500)	400%
01-02-5000-400	5000-400	E10	Maintenance Labor	452,983	$ 268,505	184,478	59%	400,000	52,983	88%
01-02-5000-410	5000-410	E10	Maintenance Labor OT	47,250	$ 29,128	18,122	62%	40,000	7,250	85%
01-02-5000-500	5000-500	E10	System Operations	347,661	$ 246,011	101,650	71%	340,000	7,661	98%
01-02-5000-510	5000-510	E10	System Operations OT	16,000	$ 15,255	745	95%	20,000	(4,000)	125%
01-02-5000-800	5000-800	E10	Standby Pay	47,852	$ 38,424	9,428	80%	51,000	(3,148)	107%
01-02-5050-000	5050-000	E10	Employer Portion of PERS	186,553	$ 101,416	85,137	54%	140,000	46,553	75%
01-02-5060-000	5060-000	E10	Taxes-Payroll	69,455	$ 62,552	6,903	90%	84,000	(14,545)	121%
01-02-5070-000	5070-000	E10	Sick Leave/Vacation	85,759	$ 89,758	(3,999)	105%	120,000	(34,241)	140%
01-02-5080-000	5080-000	E10	Health Dental Vision	170,368	$ 128,356	42,012	75%	171,000	(632)	100%
01-02-5082-000	5082-000	E10	Life and Disability Insurance	5,215	$ 2,729	2,486	52%	3,600	1,615	69%
01-02-5083-000	5083-000	E10	Self Insurance	1,800	$ 625	1,175	35%	1,800	-	100%
01-02-5084-000	5084-000	E10	Wellness Program	-	$ 2,060	(2,060)	0%	3,150	(3,150)	0%
01-02-5085-000	5085-000	E10	Workers' Compensation Ins	35,847	$ 19,587	16,260	55%	26,000	9,847	73%
Compensation and Benefits				**$ 1,736,852**	**$ 1,148,106**	**$ 588,746**	**66%**	**$ 1,602,550**	**$ 134,302**	**92%**
Gen'l and Admin Expenses										
01-02-5180-000	5180-000	E20	Office Supplies & Misc Exp	$ 10,024	$ 6,522	$ 3,502	65%	$ 9,000	$ 1,024	90%
01-02-5320-000	5320-000	E20	Conferences & Seminars	2,637	$ 188	2,449	7%	300	2,337	11%
01-02-5355-000	5355-000	E20	Memberships/Subscriptions	525	$ 393	132	75%	525	-	100%
Gen'l and Admin Expenses				**$ 13,186**	**$ 7,103**	**$ 6,083**	**0%**	**$ 9,825**	**$ 3,361**	**75%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

GL#			Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
					3rd Quarter Actuals			Management Estimate		
Operation Expense										
01-02-5150-000	5150-000	E35	Building Maintenance-Plant	26,119	$ 27,806	(1,687)	106%	$ 27,000	$ (881)	103%
01-02-5170-000	5170-000	E35	Landscaping Expenses-Plant	5,029	$ 1,854	3,175	37%	2,500	2,529	50%
01-02-5200-000	5200-000	E35	Utilities-Plant	15,750	$ 12,500	3,250	79%	16,600	$ (850)	105%
01-02-5300-000	5300-000	E35	Training-Plant	9,014	$ 7,698	1,316	85%	11,000	(1,986)	122%
01-02-5310-000	5310-000	E35	Operator Certifications-Educ	3,600	$ 1,849	1,751	51%	2,500	$ 1,100	69%
01-02-5330-000	5330-000	E35	Safety & Security	20,553	$ 14,715	5,838	72%	20,000	553	97%
01-02-5340-000	5340-000	E35	Uniforms	11,836	$ 11,290	546	95%	15,000	$ (3,164)	127%
01-02-5350-000	5350-000	E35	Misc- Administration	-	$ 98	(98)	0%			
01-02-5360-000	5360-000	E35	Emergency Operations/Repairs	12,000	$ 600	11,400	5%	12,000	-	100%
01-02-5370-000	5370-000	E35	Permit & Assessment Fees	-	$ -	-	0%		$ -	0%
01-02-5380-000	5380-000	E35	Tools and Eq Maintenance	15,484	$ 14,228	1,256	92%	15,500	(16)	100%
01-02-5390-000	5390-000	E35	Nitrate Plant	82,500	$ 47,455	35,045	58%	82,000	$ 500	99%
01-02-5441-000	5441-000	E35	Inventory Shrinkage/Overage	-	$ 16,871	(16,871)	0%	20,000	(20,000)	0%
01-02-5442-000	5442-000	E35	Inventory Disposal	-	$ 612	(612)	0%	41	$ (41)	0%
01-02-5445-000	5445-000	E35	Telemetering & Signal System	-	$ (0)	0	0%	-	-	0%
01-02-5460-000	5460-000	E35	Water Treatment Expense	102,000	$ 63,566	38,434	62%	105,000	$ (3,000)	103%
Operation Expense				**$ 303,885**	**$ 221,143**	**$ 82,742**	**73%**	**$ 329,141**	**$ (25,256)**	**108%**
Depreciation Expense										
01-02-5805-000	5805-000	E25	Depreciation-Pumping	$ -	$ 370,853	$ (370,853)	0%	$ 496,100	$ (496,100)	0%
01-02-5810-000	5810-000	E25	Depreciation-Distribution	-	$ 553,530	(553,530)	0%	739,400	(739,400)	0%
01-02-5815-000	5815-000	E25	Depreciation-Nitrate Plant	-	$ 15,150	(15,150)	0%	20,200	(20,200)	0%
Depreciation Expense				**$ -**	**$ 939,533**	**$ (939,533)**	0%	**$ 1,255,700**	**$ (1,255,700)**	**0%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

GL#			Description	3rd Quarter Actuals: Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Management Estimate: Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Water System Expense										
01-02-5400-000	5400-000	E40	Water Usage Cost Exp Well 16	$ 157,850	$ 12,593	$ 145,257	8%	$ 35,000	$ 122,850	22%
01-02-5401-000	5401-000	E40	Purchased Water FMWD	3,332,018	$ 2,388,871	943,147	72%	3,191,000	141,018	96%
01-02-5402-000	5402-000	E40	Power Purchased - Pumping	695,671	$ 566,235	129,436	81%	760,000	(64,329)	109%
Water System Expense				**$ 4,185,539**	**$ 2,967,699**	**$ 1,217,840**	**71%**	**$ 3,986,000**	**$ 199,539**	**95%**
Distribution System Expense										
01-02-5423-100	5423-100	E45	Pipelines - Maintenance	$ 43,569	$ 40,472	$ 3,097	93%	$ 45,000	$ (1,431)	103%
01-02-5423-300	5423-300	E45	Fire Hydrant Repair/Replace	12,000	$ 3,404	8,596	28%	12,000	-	100%
01-02-5423-500	5423-500	E45	Pipelines-Trench Plate Rentals	2,000	$ -	2,000	0%		$ 2,000	0%
01-02-5423-700	5423-700	E45	Pipelines - Valves	6,000	$ 722	5,278	12%	2,000	4,000	33%
01-02-5424-100	5424-100	E45	Reservoir Maintenance	75,000	$ 35,643	39,357	48%	65,000	$ 10,000	87%
01-02-5424-200	5424-200	E45	Reservoir Landscape	20,000	$ 11,923	8,078	60%	20,000	-	100%
01-02-5425-100	5425-100	E45	Meter Maintenance	71,500	$ 10,673	60,827	15%	15,000	$ 56,500	21%
01-02-5425-300	5425-300	E45	Meter Repair/Replace/Upgrade	10,000	$ 10,576	(576)	106%	15,000	(5,000)	150%
01-02-5425-400	5425-400	E45	Lateral Leaks and Repairs	85,000	$ 72,901	12,099	86%	90,000	$ (5,000)	106%
01-02-5425-500	5425-500	E45	Meters - Trench Plate Rentals	5,000	$ -	5,000	0%		5,000	0%
01-02-5431-000	5431-000	E45	Land Lease Expense Well16	-	$ -	-	0%		$ -	0%
01-02-5432-100	5432-100	E45	Well Site - Maintenance	50,000	$ 50,589	(589)	101%	62,000	(12,000)	124%
01-02-5432-200	5432-200	E45	Well Site - Landscape	7,000	$ 4,268	2,733	61%	7,000	$ -	100%
01-02-5433-000	5433-000	E45	Booster Pumps - Maintenance	36,000	$ 9,494	26,506	26%	15,000	21,000	42%
01-02-5434-000	5434-000	E45	Emergency Power Generators	22,500	$ 12,926	9,574	57%	12,926	$ 9,574	57%
01-02-5440-100	5440-100	E45	Auto/Truck Maintenance	60,914	$ 33,770	27,144	55%	60,000	914	98%
01-02-5440-200	5440-200	E45	Auto/Truck Maintenance-Gas	21,332	$ 17,213	4,119	81%	21,332	$ -	100%
01-02-5440-300	5440-300	E45	Auto/Truck Maintenance-Diesel	21,537	$ 12,807	8,730	59%	20,000	1,537	93%
Distribution Syst				**$ 549,352**	**$ 327,380**	**$ 221,972**	**60%**	**$ 462,258**	**$ 87,094**	**84%**
Operations - Water										
Totals				**$ 6,788,814**	**$ 4,671,430**	**$ 2,117,384**	**69%**	**$ 6,389,774**	**$ 399,040**	**94%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		3rd Quarter Actuals				Management Estimate		
Compensation and Benefits								
01-03-5000-000	Engineering Labor	$ 352,170	$ 203,891	$ 148,279	58%	$ 282,000	$ 70,170	80%
01-03-5000-010	Engineering Labor OT	3,300	$ 3,893	(593)	118%	4,000	(700)	121%
01-03-5045-000	Automobile Allowance	3,300	$ 3,525	(225)	107%	4,600	(1,300)	139%
01-03-5050-000	Employer Portion of PERS	104,124	$ 63,401	40,723	61%	85,000	19,124	82%
01-03-5060-000	Taxes-Payroll	30,644	$ 24,240	6,404	79%	32,000	(1,356)	104%
01-03-5070-000	Sick Leave/Vacation	45,586	$ 37,073	8,513	81%	50,000	(4,414)	110%
01-03-5080-000	Health Dental Vision	63,309	$ 47,187	16,122	75%	63,000	309	100%
01-03-5082-000	Life and Disability Insurance	2,647	$ 1,448	1,199	55%	2,000	647	76%
01-03-5083-000	Self Insurance	3,600	$ 737	2,863	20%	4,000	(400)	111%
01-03-5084-000	Wellness Program	-	$ 518	(518)	0%	1,125	(1,125)	0%
01-03-5085-000	Workers' Compensation Ins	5,998	$ 3,240	2,758	54%	4,400	1,598	73%
Compensation and Benefits		**$ 614,678**	**$ 389,153**	**$ 225,525**	**63%**	**$ 532,125**	**$ 82,553**	**87%**
Gen'l and Admin Expenses								
01-03-5130-000	Administrative Consultants	$ 130,333	$ 19,826	$ 110,507	15%	$ 69,100	$ 61,233	53%
01-03-5135-000	Interns	2,000	$ 8,711	(6,711)	436%	17,000	(15,000)	850%
01-03-5180-000	Office Supplies & Misc Exp	2,004	$ 1,416	588	71%	2,000	4	100%
01-03-5260-000	Engineering Expense	9,769	$ 7,804	1,965	80%	10,500	(731)	107%
01-03-5300-000	Training	1,500	$ 730	770	49%	1,000	500	67%
01-03-5320-000	Conferences & Seminars	3,767	$ 2,845	922	76%	2,900	867	77%
01-03-5355-000	Memberships/Subscriptions	2,250	$ 2,243	7	100%	2,500	(250)	111%
Gen'l and Admin Expenses		**$ 151,623**	**$ 43,575**	**$ 108,048**	**29%**	**$ 105,000**	**$ 46,623**	**69%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

		3rd Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Operation Expense								
01-03-5370-000	Permit & Assessment Fees	$ 3,000	$ 2,846	$ 154	95%	$ 3,000	$ -	100%
	Operation Expense	**$ 3,000**	**$ 2,846**	**$ 154**	**95%**	**$ 3,000**	**$ -**	**100%**
Distribution System Expense								
01-03-5410-000	Backflow Expense	$ 700	$ 111	$ 589	16%	$ 400	$ 300	57%
01-03-5423-200	Pipelines - Paving	15,500	$ 22,824	(7,324)	147%	26,000	(10,500)	168%
01-03-5423-400	Pipelines - Leak Detect/Repair	28,000	$ 1,950	26,050	7%	2,000	26,000	7%
01-03-5424-100	Reservoir Maintenance	1,967	$ 18,500	(16,533)	941%	25,500	(23,533)	1296%
01-03-5425-100	Meter Maintenance	14,951	$ 26,739	(11,788)	179%	30,000	(15,049)	201%
01-03-5425-200	Meters - Paving	205,000	$ 108,602	96,398	53%	129,000	76,000	63%
01-03-5425-700	D-Job Meters/Hydrants	39,996	$ 143,260	(103,264)	358%	175,000	(135,004)	438%
01-03-5431-000	Land Lease Well 16	16,000	$ 22,202	(6,202)	139%	16,440	(440)	103%
01-03-5432-300	Well Site - Lease Payment	300	$ 300	-	100%	300	-	100%
01-03-5433-000	Booster Pumps - Maintenance	36,000	$ -	36,000	0%	-	36,000	0%
	Distribution System Expense	**$ 358,414**	**$ 344,488**	**$ 13,926**	**96%**	**$ 404,640**	**$ (46,226)**	**113%**
Engineering - Water								
Totals		**$ 1,127,715**	**$ 780,062**	**$ 347,653**	**69%**	**$ 1,044,765**	**$ 82,950**	**93%**

REGULATORY

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

Q3

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		3rd Quarter Actuals				Management Estimate		
Compensation and Benefits								
01-04-5000-300	Administrative Service - Labor	$ 87,694	$ 65,744	$ 21,950	75%	$ 87,700	$ (6)	100%
01-04-5045-000	Automobile Allowance	1,500	$ 1,688	(188)	113%	2,250	(750)	150%
01-04-5050-000	Employer Portion of PERS	19,100	$ 12,252	6,848	64%	14,350	4,750	75%
01-04-5060-000	Taxes-Payroll	5,879	$ 4,692	1,187	80%	6,256	(377)	106%
01-04-5070-000	Sick Leave/Vacation	8,078	$ 7,768	310	96%	10,350	(2,272)	128%
01-04-5080-000	Health Dental Vision	11,549	$ 7,827	3,722	68%	10,500	1,049	91%
01-04-5082-000	Life and Disability Insurance	568	$ 322	246	57%	430	138	76%
01-04-5083-000	Self Insurance	1,800	$ 1,937	(137)	108%	2,250	(450)	125%
01-04-5085-000	Workers' Compensation Ins	642	$ 351	291	55%	500	142	78%
Compensation and Benefits		**$ 136,810**	**$ 102,580**	**$ 34,230**	**75%**	**$ 134,586**	**$ 2,224**	**98%**
Gen'l and Admin Expenses								
01-04-5130-000	Administrative Consultants	$ 25,772	$ 2,010	$ 23,762	8%	5,000	$ 20,772	19%
01-04-5135-000	Interns	3,000	$ 38	2,963	1%	3,000	-	100%
01-04-5180-000	Office Supplies & Misc Expense	573	$ 404	169	71%	600	(27)	105%
01-04-5270-000	Water Conservation Expense	25,500	$ 6,041	19,459	24%	17,000	8,500	67%
01-04-5270-400	Water Conservation Rebates	5,000	$ 50	4,950	1%	5,000	-	100%
01-04-5270-600	Community Outreach	20,000	$ 8,515	11,485	43%	19,000	1,000	95%
01-04-5355-000	Memberships/Subscriptions	-	$ 164	(164)	0%	164	(164)	0%
Gen'l and Admin Expenses		**$ 79,845**	**$ 17,223**	**$ 62,622**	**22%**	**$ 49,764**	**$ 30,081**	**62%**
Operation Expense								
01-04-5450-100	Lab & Sampling Expense	$ 125,000	$ 69,334	$ 55,667	55%	$ 90,000	$ 35,000	72%
01-04-5450-200	Non-Lab & Sampling	74,004	$ -	74,004	0%	-	74,004	0%
Operation Expense		**$ 199,004**	**$ 69,334**	**$ 129,671**	**35%**	**$ 90,000**	**$ 109,004**	**45%**
Regulatory - Water								
Totals		**$ 415,659**	**$ 189,137**	**$ 226,522**	**46%**	**$ 274,350**	**$ 141,309**	**66%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		3rd Quarter Actuals				Management Estimate		
Compensation and Benefits								
01-05-5000-300	Administrative Service - Labor	$ 90,789	$ 69,320	$ 21,469	76%	$ 135,000	$ (44,211)	149%
01-05-5000-310	Administrative Service - OT	250	$ -	250	0%	-	250	0%
01-05-5045-000	Automobile Allowance	1,500	$ 1,688	(188)	113%	1,900	(400)	127%
01-05-5050-000	Employer Portion of PERS	25,468	$ 15,399	10,069	60%	18,000	7,468	71%
01-05-5060-000	Taxes-Payroll	9,180	$ 8,318	862	91%	16,200	(7,020)	176%
01-05-5070-000	Sick Leave/Vacation	12,505	$ 8,411	4,094	67%	20,000	(7,495)	160%
01-05-5080-000	Health Dental Vision	17,243	$ 12,600	4,643	73%	17,000	243	99%
01-05-5082-000	Life and Disability Insurance	870	$ 417	453	48%	600	270	69%
01-05-5083-000	Self Insurance	1,800	$ 1,983	(183)	110%	2,250	(450)	125%
01-05-5085-000	Workers' Compensation Ins	1,003	$ 606	397	60%	750	253	75%
Compensation and Benefits		**$ 160,608**	**$ 118,742**	**$ 41,866**	**74%**	**$ 211,700**	**$ (51,092)**	**132%**
Gen'l and Admin Expenses								
01-05-5130-000	Administrative Consultants	$ 10,303	$ 3,999	$ 6,304	39%	28,000	$ (17,697)	272%
01-05-5180-000	Office Supplies & Misc Expense	286	$ 177	109	62%	250	36	87%
01-05-5190-000	Computers and Network	27,000	$ 17,668	9,332	65%	53,250	(26,250)	197%
01-05-5195-000	Computer Software	50,400	$ 38,619	11,781	77%	61,275	(10,875)	122%
01-05-5225-000	Enterprise Voice Com	17,073	$ 5,081	11,992	30%	7,000	10,073	41%
01-05-5226-000	Wireless Voice & Data	15,724	$ 15,563	162	99%	22,000	(6,276)	140%
01-05-5227-000	Data Communications - Fiber	47,340	$ 42,229	5,111	89%	56,000	(8,660)	118%
01-05-5300-000	Training	4,838	$ 77	4,762	2%	100	4,738	2%
01-05-5320-000	Conferences & Seminars	2,185	$ -	2,185	0%	-	2,185	0%
01-05-5355-000	Memberships/Subscriptions	360	$ -	360	0%	360	-	100%
Gen'l and Admin Expenses		**$ 175,509**	**$ 123,412**	**$ 52,097**	**70%**	**$ 228,235**	**$ (52,726)**	**130%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

		3rd Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Operation Expense								
01-05-5445-100	Telemetering & Signal System	$ 21,791	$ 18,280	$ 3,511	84%	25,000	$ (3,209)	115%
01-05-5445-200	SCADA Hardware	9,000	$ 156	8,844	2%	8,250	750	92%
01-05-5445-300	SCADA Software	23,550	$ 12,740	10,811	54%	20,000	3,550	85%
01-05-5445-400	SCADA Phone Lines	1,355	$ -	1,355	0%	-	1,355	0%
Operation Expense		**$ 55,696**	**$ 31,176**	**$ 24,520**	**56%**	53,250	**$ 2,446**	**96%**
Technology - Water								
Totals		**$ 391,813**	**$ 273,329**	**$ 118,484**	**70%**	**$ 493,185**	**$ (101,372)**	**126%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

		3rd Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Compensation and Benefits								
01-06-5000-200	Officer Salaries	$ 175,515	$ 131,465	$ 44,050	75%	$ 175,000	$ 515	100%
01-06-5000-300	Administrative Service - Labor	169,498	$ 172,924	(3,426)	102%	230,000	(60,502)	136%
01-06-5000-310	Administrative Service - OT	4,250	$ 5,764	(1,514)	136%	7,000	(2,750)	165%
01-06-5045-000	Automobile Allowance	5,400	$ 4,475	925	83%	6,000	(600)	111%
01-06-5047-000	Phone Allowance	-	$ 189	(189)	0%	252	(252)	0%
01-06-5050-000	Employer Portion of PERS	100,955	$ 95,274	5,681	94%	130,000	(29,045)	129%
01-06-5060-000	Taxes-Payroll	31,511	$ 29,713	1,798	94%	40,000	(8,489)	127%
01-06-5070-000	Sick Leave/Vacation	40,919	$ 45,409	(4,490)	111%	60,000	(19,081)	147%
01-06-5080-000	Health Dental Vision	70,017	$ 72,865	(2,848)	104%	100,000	(29,983)	143%
01-06-5080-100	Retiree Health Care Expense	108,000	$ 23,540	84,460	22%	40,000	68,000	37%
01-06-5082-000	Life and Disability Insurance	2,516	$ 3,204	(688)	127%	5,000	(2,484)	199%
01-06-5083-000	Self Insurance	5,850	$ 4,904	946	84%	5,850	-	100%
01-06-5084-000	Wellness Program	-	$ 675	(675)	0%	750	(750)	0%
01-06-5085-000	Workers' Compensation Ins	3,885	$ 2,504	1,381	64%	3,350	535	86%
Compensation and Benefits		**$ 718,316**	**$ 592,904**	**$ 125,412**	**83%**	**$ 803,202**	**$ (84,886)**	**112%**
Gen'l and Admin Expenses								
01-06-5090-000	GL, Property, Fidelity Ins	$ 61,200	$ 45,069	$ 16,131	74%	$ 60,000	$ 1,200	98%
01-06-5100-000	Accounting	6,750	$ 6,251	499	93%	6,500	250	96%
01-06-5125-000	Legal	90,000	$ 83,742	6,258	93%	128,000	(38,000)	142%
01-06-5130-000	Administrative Consultants	20,250	$ 15,851	4,399	78%	21,000	(750)	104%
01-06-5150-000	Building Maintenance	13,526	$ 14,519	(993)	107%	14,000	(474)	104%
01-06-5170-000	Landscaping Expense	11,168	$ 4,028	7,140	36%	6,000	5,168	54%
01-06-5180-000	Office Supplies & Misc Expense	3,000	$ 1,796	1,204	60%	2,500	500	83%
01-06-5200-000	Utilities	22,526	$ 15,377	7,149	68%	22,800	(274)	101%
01-06-5230-000	Printing Postage Stationery	36,000	$ 25,982	10,018	72%	31,000	5,000	86%
01-06-5250-000	Water System Fees	60,000	$ 43,252	16,748	72%	60,000	-	100%
01-06-5300-000	Training	4,500	$ 2,028	2,472	45%	3,000	1,500	67%
01-06-5320-000	Conferences & Seminars	3,315	$ 4,951	(1,636)	149%	3,239	76	98%
01-06-5350-000	Misc Administration	3,495	$ 3,454	41	99%	5,000	(1,505)	143%
01-06-5355-000	Memberships/Subscriptions	22,275	$ 16,705	5,570	75%	22,000	275	99%
01-06-5365-000	Bank Charges	33,000	$ 18,174	14,826	55%	25,000	8,000	76%
Gen'l and Admin Expenses		**$ 391,005**	**$ 301,180**	**$ 89,825**	**77%**	**$ 410,039**	**$ (19,034)**	**105%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of March 31, 2020 (75% of Year)

Depreciation Expense								
01-06-5800-000	Depreciation - Office	$ -	$ 16,803	$ (16,803)	0%	$ 25,000	$ (25,000)	0%
Depreciation Expense		**$ -**	**$ 16,803**	**$ (16,803)**	**0%**	**$ 25,000**	**$ (25,000)**	**0%**
Non-Operating Expense								
01-06-5910-000	Interest Expense - Notes	$ -	$ 126,666	$ (126,666)	0%	$ 170,000	$ (170,000)	0%
01-06-5920-100	Rental Expenses - PA House	857	$ 2,132	(1,275)	249%	2,200	(1,343)	257%
01-06-5920-200	Rental Expenses - Sycamore	1,385	$ -	1,385	0%	1,000	385	72%
Non-Operating Expense		**$ 2,242**	**$ 128,798**	**$ 110**	**5745%**	**$ 173,200**	**$ (170,958)**	**7725%**
Operation Expense								
01-06-5145-000	Taxes-Property	$ 18,000	$ 10,243	$ 7,757	57%	$ 14,000	$ 4,000	78%
Operation Expense		**$ 18,000**	**$ 10,243**	**$ 7,757**	**57%**	**$ 14,000**	**$ 4,000**	**78%**
Administration - Water								
Totals		**$ 1,129,563**	**$ 1,033,125**	**$ 223,104**	**91%**	**$ 1,400,441**	**$ (270,878)**	**124%**

SUMMARY

Crescenta Valley Water District
Wastewater Budget Variance Report
Summary - As of March 31, 2020 (75% of Year)

Q3

Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
	3rd Quarter Actuals				Management Estimate		
Revenue							
Wastewater - User Charges	$ 3,305,000	$ 2,351,117	$ 953,883	71%	$ 3,130,235	$ 174,765	95%
Interest Income Wastewater	500	833	(333)	167%	1,000	(500)	200%
Other Income Wastewater	7,500	8,311	(811)	111%	9,600	(2,100)	128%
Construction Revenue	29,000	24,507	4,493	85%	29,040	(40)	100%
Revenue	**$ 3,342,000**	**$ 2,384,768**	**$ 957,232**	**71%**	**$ 3,169,875**	**$ 172,125**	**95%**
Expenses							
Labor & Benefits	1,710,943	1,134,126	576,817	66%	1,596,100	114,843	93%
City of LA Sewer Services	1,426,000	1,125,665	300,335	79%	1,462,000	(36,000)	103%
Operating Cost	449,000	342,444	105,401	76%	477,685	(28,685)	106%
Expenses	**$ 3,585,943**	**$ 2,602,235**	**$ 982,553**	**73%**	**$ 3,535,785**	**$ 50,158**	**99%**
CIP	175,000	-	175,000	**0%**	75,000	100,000	43%
Infastructure	80,000	3,481	76,519	**4%**	77,000	3,000	96%
OPEB	200,000		200,000	**0%**	200,000	-	100%
Total CIP, Infastructure, OPEB	**455,000**	**3,481**	**451,519**	**1%**	**$ 352,000**	**$ 103,000**	**77%**
Net Revenue minus Expenses	**(698,943)**	**(220,948)**			**(717,910)**		

Crescenta Valley Water District
Wastewater Budget Variance Report
Revenue - As of March 31, 2020 (75% of Year)

Description		Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
			3rd Quarter Actuals			Management Estimate		
Revenue								
4010-000	Sewage Disposal Sales	$ 3,305,000	$ 2,351,117	$ 953,883	71%	$ 3,130,235	$ 174,765	95%
4220-000	Property Owner Assessments	25,000	24,247	753	97%	28,000	(3,000)	112%
4225-000	Sewer Permits	4,000	260	3,740	7%	1,040	2,960	26%
4230-000	Other Income	-	136	(136)	0%	200	(200)	0%
4240-000	Interest Earned - Sewer	500	833	(333)	167%	1,000	(500)	200%
4260-000	Unrealized Gain/Loss on Invest	-	-	-	0%	-	-	0%
4265-000	Fair Value Adjustment	-	-	-	0%	-	-	0%
4270-000	Gain/Loss Sale of Investments	-	-	-	0%	-	-	0%
4271-000	Rental Income - PA House	3,000	3,600	(600)	120%	4,200	(1,200)	140%
4275-001	Rental Income - Sycamore House	4,500	4,575	(75)	102%	5,200	(700)	116%
Revenue		**$ 3,342,000**	**$ 2,384,768**	**$ 957,232**	**71%**	**$ 3,169,875**	**$ 172,125**	**95%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of March 31, 2020 (75% of Year)

	Description	Annual Budget	3rd Quarter Actuals: 3rd Quarter Actual	3rd Quarter Actuals: Remaining Annual Budget	3rd Quarter Actuals: % of Total Budget	Management Estimate: Projected Year-End Expense	Management Estimate: Projected Remaining Budget	Management Estimate: % of Total Budget
Compensation and Benefits								
5000-100	Director Fees	$ 9,000	$ 3,105	$ 5,895	35%	$ 6,210	$ 2,790	69%
5000-200	Officer Salaries	175,515	131,465	44,050	75%	173,000	2,515	99%
5000-300	Administrative Service - Labor	388,715	273,858	114,857	70%	400,200	(11,485)	103%
5000-310	Administrative Service - OT	4,000	6,221	(2,221)	156%	6,500	(2,500)	163%
5000-350	Engineering Labor	157,441	67,964	89,477	43%	90,000	67,441	57%
5000-360	Engineering Labor OT	1,400	1,298	102	93%	1,500	(100)	107%
5000-400	Maintenance Labor	133,177	60,536	72,641	45%	85,000	48,177	64%
5000-410	Maintenance Labor OT	21,000	3,445	17,555	16%	5,000	16,000	24%
5000-800	Standby Pay	14,494	12,808	1,686	88%	17,100	(2,606)	118%
5045-000	Automobile Allowance	10,201	6,776	3,425	66%	8,530	1,671	84%
5047-000	Phone Allowance	-	126	(126)	0%	252	(252)	0%
5050-000	Employer Portion of PERS	290,799	189,913	100,886	65%	271,100	19,699	93%
5060-000	Taxes - Payroll	97,779	49,336	48,443	50%	68,068	29,711	70%
5070-000	Sick Leave/Vacation	64,403	103,028	(38,625)	160%	145,500	(81,097)	226%
5080-000	Health Dental Vision	221,657	177,620	44,037	80%	243,050	(21,393)	110%
5080-100	Retiree Health Care Expense	72,000	15,885	56,115	22%	32,000	40,000	44%
5082-000	Life and Disability Insurance	7,878	5,413	2,465	69%	7,850	28	100%
5083-000	Self Insurance	9,900	6,704	3,196	68%	10,000	(100)	101%
5084-000	Wellness Program	-	1,085	(1,085)	0%	1,800	(1,800)	0%
5085-000	Workers' Compensation Ins	31,584	17,540	14,044	56%	23,440	8,144	74%
Compensation and Benefits		**$ 1,710,943**	**$ 1,134,126**	**$ 576,817**	**66%**	**$ 1,596,100**	**$ 114,843**	**93%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of March 31, 2020 (75% of Year)

	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Gen'l and Admin Expenses								
5090-000	GL, Property, Fidelity Ins	52,000	45,069	6,931	87%	46,500	5,500	89%
5100-000	Accounting	7,500	7,049	451	94%	6,000	1,500	80%
5125-000	Legal	20,000	20,145	(145)	101%	29,000	(9,000)	145%
5130-000	Administrative Consultants	37,596	6,734	30,862	18%	34,630	2,966	92%
5135-000	Interns	-	2,904	(2,904)	0%	5,500	(5,500)	0%
5150-000	Building Maintenance	12,469	13,726	(1,257)	110%	13,310	(841)	107%
5170-000	Landscaping Expense	8,253	2,598	5,655	31%	3,553	4,700	43%
5180-000	Office Supplies & Misc Expense	14,500	9,983	4,517	69%	15,146	(646)	104%
5190-000	Computers and Network	8,333	5,818	2,515	70%	16,750	(8,417)	201%
5195-000	Computer Software	17,667	7,280	10,387	41%	18,625	(958)	105%
5200-000	Utilities	11,968	8,020	3,948	67%	11,503	465	96%
5225-000	Enterprise Voice Communication	13,419	3,092	10,327	23%	5,000	8,419	37%
5226-000	Wireless Voice & Data	4,697	4,835	(138)	103%	7,000	(2,303)	149%
5227-000	Data Communications - Fiber	16,333	14,582	1,751	89%	19,300	(2,967)	118%
5230-000	Printing Postage Stationery	35,000	24,583	10,417	70%	38,000	(3,000)	109%
5260-000	Engineering Expense	3,308	2,601	707	79%	3,500	(192)	106%
5300-000	Training	5,150	4,096	1,054	80%	4,559	591	89%
5320-000	Conferences & Seminars	$ 4,418	$ 3,045	$ 1,373	69%	$ 4,010	$ 408	91%
5350-000	Misc Administration	2,350	1,723	627	73%	2,116	234	90%
5355-000	Memberships/Subscriptions	8,333	5,666	2,667	68%	7,100	1,233	85%
5365-000	Bank Charges	25,000	18,163	6,837	73%	32,300	(7,300)	129%
Gen'l and Admin Expenses		**$ 308,294**	**$ 211,712**	**$ 96,582**	**69%**	**$ 323,402**	**$ (15,108)**	**105%**
Depreciation								
5805-000	Depreciation-Pumping	$ -	$ 54,277	$ (54,277)	0%	$ 73,418	$ (73,418)	0%
5820-000	Depreciation-Collection System	-	440,085	(440,085)	0%	588,482	(588,482)	0%
5800-000	Depreciation-Office	-	3,568	(3,568)	0%	7,136	(7,136)	0%
Depreciation		**$ -**	**$ 497,930**	**$ (497,930)**	**0%**	**$ 669,036**	**$ (669,036)**	**0%**
Non-Operating Expense								
5920-100	Rental Expenses - PA House	$ 425	$ 1,050	$ (625)	247%	$ -	$ 425	0%
5920-200	Rental Expenses - Sycamore	425	-	425	0%	-	425	0%
Non-Operating Expense		**$ 850**	**$ 1,050**	**$ (200)**	**124%**	**$ -**	**$ 850**	**0%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of March 31, 2020 (75% of Year)

	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Operations Expense								
5145-000	Taxes-Property	$ 4,364	$ 3,414	$ 950	78%	$ 4,200	$ 164	96%
5310-000	Operator Certifications-Educ	1,000	42	958	4%	400	600	40%
5330-000	Safety & Security	8,333	7,861	472	94%	10,500	(2,167)	126%
5340-000	Uniforms	3,518	3,467	51	99%	4,800	(1,282)	136%
5380-000	Tools and Eq Maintenance	16,000	17,633	(1,633)	110%	20,000	(4,000)	125%
5402-000	Power Purchased - Lift Stn	750	369	381	49%	600	150	80%
5445-100	Telemetering & Signal System	3,308	3,126	182	94%	6,182	(2,874)	187%
5445-200	SCADA Hardware	2,500	44	2,456	2%	1,338	1,162	54%
5445-300	SCADA Software	4,333	-	4,333	0%	-	4,333	0%
5445-400	SCADA Phone Lines	821	-	821	0%	-	821	0%
Operations Expense		**$ 44,927**	**$ 35,956**	**$ 8,971**	**80%**	**$ 48,020**	**$ (3,093)**	**107%**
Wastewater System Expense								
5434-000	Emergency Power Generators	$ -	$ 1,742	$ (1,742)	0%	$ 1,742	$ (1,742)	0%
5700-000	Wastewater System Expense	1,426,000	1,125,665	300,335	79%	1,462,000	(36,000)	103%
Wastewater System Expense		**$ 1,426,000**	**$ 1,127,407**	**$ 298,593**	**79%**	**$ 1,463,742**	**$ (37,742)**	**103%**
Collection System Expense								
5423-000	Pipelines - Maintenance	$ -	$ -	$ -	0%	$ -	$ -	0%
5423-100	Pipelines - Maintenance	20,364	22,041	(1,677)	108%	22,041	(1,677)	108%
5440-100	Auto/Truck Maintenance	37,594	29,946	7,648	80%	32,000	5,594	85%
5440-200	Auto/Truck Maintenance-Gas	6,252	5,358	894	86%	7,600	(1,348)	122%
5440-300	Auto/Truck Maintenance-Diesel	5,891	3,671	2,220	62%	5,500	391	93%
5621-000	Sewer Flow Monitoring Expense	15,273	11,050	4,223	72%	16,200	(927)	106%
5624-000	Sewer Camera Van Inspection	2,618	1,800	818	69%	1,800	818	69%
5625-000	Sewer Interceptor Maintenance	2,727	4,380	(1,653)	161%	4,380	(1,653)	161%
5628-000	Sewer Lift Station Maintenance	3,055	13,738	(10,683)	450%	15,000	(11,945)	491%
Collection System Expense		**$ 93,774**	**$ 91,984**	**$ 1,790**	**98%**	**$ 104,521**	**$ (10,747)**	**111%**
Wastewater Totals								
Totals		**$ 129,590**	**$ 131,981**	**$ (2,391)**	**102%**	**$ 155,001**	**$ (25,411)**	**120%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Board - As of March 31, 2020 (75% of Year)

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		3rd Quarter Actuals				Management Estimate		
Compensation and Benefits								
02-01-5000-100	Director Fees	$ 9,000	$ 3,105	$ 5,895	35%	$ 6,210	$ 2,790	69%
02-01-5060-000	Taxes - Payroll	-	234	(234)	-	468	(468)	0%
02-01-5085-000	Workers' Compensation Ins	-	15	(15)	-	30	(30)	0%
Compensation and Benefits		**$ 9,000**	**$ 3,354**	**$ 5,646**	**37%**	**$ 6,708**	**$ 2,292**	**75%**
Gen'l and Admin Expenses								
02-01-5320-000	Conferences & Seminars	$ 1,636	$ 942	$ 694	58%	$ 1,885	$ (249)	115%
02-01-5350-000	Misc Administration	650	380	270	58%	760	(110)	117%
Gen'l and Admin Expenses		**$ 2,286**	**$ 1,322**	**$ 964**	**58%**	**$ 2,645**	**$ (359)**	**116%**
Board - Wastewater								
Totals		**11,286.00**	**4,676.37**	**6,609.63**	**41%**	**9,353**	**1,933**	**83%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Operations - March 31, 2020 (75% of Year)

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
			3rd Quarter Actuals			Management Estimate		
Compensation and Benefits								
02-02-5000-300	Administrative Service - Labor	$ 78,333	$ 46,584	$ 31,749	59%	$ 62,000	$ 16,333	79%
02-02-5000-310	Administrative Service - OT	-	$ 457	(457)	0%	500	(500)	0%
02-02-5000-400	Maintenance Labor	133,177	$ 60,536	72,641	45%	85,000	48,177	64%
02-02-5000-410	Maintenance Labor OT	21,000	$ 3,445	17,555	16%	5,000	16,000	24%
02-02-5000-800	Standby Pay	14,494	$ 12,808	1,686	88%	17,100	(2,606)	118%
02-02-5050-000	Employer Portion of PERS	121,651	$ 65,105	56,546	54%	87,000	34,651	72%
02-02-5060-000	Taxes-Payroll	44,280	$ 10,902	33,378	25%	15,000	29,280	34%
02-02-5070-000	Sick Leave/Vacation	25,713	$ 18,911	6,802	74%	25,000	713	97%
02-02-5080-000	Health Dental Vision	113,578	$ 85,884	27,694	76%	114,500	(922)	101%
02-02-5082-000	Life and Disability Insurance	3,441	$ 1,819	1,622	53%	2,500	941	73%
02-02-5083-000	Self Insurance	1,100	$ 417	683	38%	1,200	(100)	109%
02-02-5084-000	Wellness Program	-	$ 687	(687)	0%	1,050	(1,050)	0%
02-02-5085-000	Workers' Compensation Ins	25,597	$ 13,058	12,539	51%	17,500	8,097	68%
Compensation and Benefits		**$ 582,364**	**$ 320,613**	**$ 261,751**	**55%**	**$ 433,350**	**$ 149,014**	**74%**
Gen'l and Admin Expenses								
02-02-5180-000	Office Supplies & Misc Expense	$ 9,000	$ 6,080	$ 2,920	68%	$ 9,000	$ -	100%
02-02-5320-000	Conferences & Seminars	616	$ 62	554	10%	500	116	81%
02-02-5355-000	Memberships/Subscriptions	172	$ 96	76	0%	100	72	58%
Gen'l and Admin Expenses		**$ 9,788**	**$ 6,238**	**$ 3,550**	**0%**	**$ 9,600**	**$ 188**	**98%**
Depreciation Expense								
02-02-5805-000	Depreciation-Pumping	$ -	$ 54,277	$ (54,277)	0%	$ 73,418	$ (73,418)	0%
02-02-5820-000	Depreciation-Collection System	-	$ 440,085	(440,085)	0%	588,482	(588,482)	0%
Depreciation Expense		**$ -**	**$ 494,362**	**$ (494,362)**	**0%**	**$ 661,900**	**$ (661,900)**	**0%**

OPERATIONS

Crescenta Valley Water District
Wastewater Budget Variance Report
Operations - March 31, 2020 (75% of Year)

Q3

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Operation Expense								
02-02-5150-000	Building Maintenance-Plant	$ 8,500	$ 9,316	$ (816)	110%	$ 10,000	$ (1,500)	118%
02-02-5170-000	Landscaping Expense-Plant	4,135	$ 1,151	2,984	28%	2,000	2,135	48%
02-02-5200-000	Utilities-Plant	5,000	$ 2,756	2,244	55%	3,500	1,500	70%
02-02-5300-000	Training-Plant	2,650	$ 3,488	(838)	132%	3,500	(850)	132%
02-02-5310-000	Operator Certifications-Educ	1,000	$ 42	958	4%	400	600	40%
02-02-5330-000	Safety & Security	8,333	$ 7,861	472	94%	10,500	(2,167)	126%
02-02-5350-000	Misc Administration	-	$ 48	(48)	0%			
02-02-5340-000	Uniforms	3,518	$ 3,467	51	99%	4,800	(1,282)	136%
02-02-5380-000	Tools and Eq Maintenance	16,000	$ 17,633	(1,633)	110%	20,000	(4,000)	125%
02-02-5402-000	Power Purchased - Lift Stn	750	$ 369	381	49%	600	150	80%
Operation Expense		**$ 49,886**	**$ 46,131**	**$ 3,755**	**92%**	**$ 55,300**	**$ (5,414)**	**111%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Operations - March 31, 2020 (75% of Year)

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Collection System Expense								
02-02-5423-100	Pipelines - Maintenance	20,364	$ 22,041	(1,677)	108%	$ 22,041	(1,677)	108%
02-02-5440-100	Auto/Truck Maintenance	37,594	$ 29,946	7,648	80%	32,000	5,594	85%
02-02-5440-200	Auto/Truck Maintenance-Gas	6,252	$ 5,358	894	86%	7,600	(1,348)	122%
02-02-5440-300	Auto/Truck Maintenance-Diesel	5,891	$ 3,671	2,220	62%	5,500	391	93%
02-02-5621-000	Sewer Flow Monitoring Expense	-	$ -	-	0%	-	-	0%
02-02-5624-000	Sewer Camera Van Inspection	2,618	$ 1,800	818	69%	1,800	818	69%
02-02-5625-000	Sewer Interceptor Maintenance	2,727	$ 4,380	(1,653)	161%	4,380	(1,653)	161%
02-02-5628-000	Sewer Lift Station Maintenance	3,055	$ 13,738	(10,683)	450%	15,000	(11,945)	491%
Collection System Expense		**$ 78,501**	**$ 80,934**	**$ (2,433)**	**103%**	**$ 88,321**	**$ (9,820)**	**113%**
Wastewater System Expense								
02-02-5434-000	Emergency Power Generators	$ -	$ 1,742	$ (1,742)	0%	$ 1,742	$ (1,742)	0%
02-02-5700-000	Wastewater System Expense	1,426,000	$ 1,125,665	300,335	79%	1,462,000	(36,000)	103%
Wastewater System Expense		**$ 1,426,000**	**$ 1,127,407**	**$ 298,593**	**79%**	**$ 1,463,742**	**$ (37,742)**	**103%**
Operations - Wastewater								
Totals		**$ 2,146,539**	**$ 1,581,323**	**$ 565,216**	**74%**	**$ 2,050,313**	**$ 96,226**	**96%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Engineering - As of March 31, 2020 (75% of Year)

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		3rd Quarter Actuals				Management Estimate		
Compensation and Benefits								
02-03-5000-000	Engineering Labor	$ 157,441	$ 67,964	$ 89,477	43%	$ 90,000	$ 67,441	57%
02-03-5000-010	Engineering Labor OT	1,400	$ 1,298	102	93%	1,500	(100)	107%
02-03-5045-000	Automobile Allowance	2,877	$ 1,175	1,702	41%	1,530	1,347	53%
02-03-5050-000	Employer Portion of PERS	68,462	$ 41,015	27,447	60%	55,000	13,462	80%
02-03-5060-000	Taxes-Payroll	21,044	$ 8,080	12,964	38%	10,700	10,344	51%
02-03-5070-000	Sick Leave/Vacation	15,687	$ 13,318	2,369	85%	16,000	(313)	102%
02-03-5080-000	Health Dental Vision	42,545	$ 31,458	11,087	74%	40,000	2,545	94%
02-03-5082-000	Life and Disability Insurance	375	$ 965	(590)	257%	1,130	(755)	301%
02-03-5083-000	Self Insurance	2,200	$ 404	1,796	18%	1,800	400	82%
02-03-5084-000	Wellness Program	-	$ 173	(173)	0%	600	(600)	0%
02-03-5085-000	Workers' Compensation Ins	3,234	$ 2,160	1,074	67%	2,900	334	90%
Compensation and Benefits		**$ 315,265**	**$ 168,010**	**$ 147,255**	**53%**	**$ 221,160**	**$ 94,105**	**70%**
Gen'l and Admin Expenses								
02-03-5130-000	Administrative Consultants	$ 26,251	$ -	$ 26,251	0%	$ 5,000	$ 21,251	19%
02-03-5135-000	Interns	-	$ 2,904	(2,904)	0%	5,500	(5,500)	0%
02-03-5180-000	Office Supplies & Misc Expense	1,880	$ 1,214	666	65%	2,000	(120)	106%
02-03-5260-000	Engineering Expense	3,308	$ 2,601	707	79%	3,500	(192)	106%
02-03-5300-000	Training	346	$ 112	234	32%	500	(154)	145%
02-03-5320-000	Conferences & Seminars	880	$ 715	165	81%	800	80	91%
02-03-5355-000	Memberships/Subscriptions	738	$ -	738	0%	-	738	0%
Gen'l and Admin Expenses		**$ 33,403**	**$ 7,546**	**$ 25,857**	**23%**	**$ 17,300**	**$ 16,103**	**52%**
Collection System Expense								
02-03-5621-000	Sewer Flow Monitoring Expense	$ 15,273	$ 11,050	$ 4,223	72%	16,200	$ (927)	106%
Collection System Expense		**$ 15,273**	**$ 11,050**	**$ 4,223**	**72%**	**$ 16,200**	**$ (927)**	**106%**
Engineering - Wastewater								
Totals		**$ 363,941**	**$ 186,606**	**$ 177,335**	**51%**	**$ 254,660**	**$ 109,281**	**70%**

REGULATORY

Crescenta Valley Water District
Wastewater Budget Variance Report
Regulatory - As of March 31, 2020 (75% of Year)

Q3

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
			3rd Quarter Actuals			Management Estimate		
Compensation and Benefits								
02-04-5000-300	Administrative Service - Labor	$ 29,697	$ 22,352	$ 7,345	75%	$ 30,200	$ (503)	102%
02-04-5045-000	Automobile Allowance	1,308	$ 563	745	43%	750	558	57%
02-04-5050-000	Employer Portion of PERS	12,558	$ 8,168	4,390	65%	9,600	2,958	76%
02-04-5060-000	Taxes-Payroll	4,051	$ 1,564	2,487	39%	1,900	2,151	47%
02-04-5070-000	Sick Leave/Vacation	2,780	$ 5,227	(2,447)	188%	6,000	(3,220)	216%
02-04-5080-000	Health Dental Vision	7,761	$ 5,218	2,543	67%	6,750	1,011	87%
02-04-5082-000	Life and Disability Insurance	1,746	$ 215	1,531	12%	250	1,496	14%
02-04-5083-000	Self Insurance	1,100	$ 1,292	(192)	117%	1,200	(100)	109%
02-04-5085-000	Workers' Compensation Ins	-	$ 234	(234)	0%	310	(310)	0%
Compensation and Benefits		**$ 61,001**	**$ 44,833**	**$ 16,168**	**73%**	**$ 56,960**	**$ 4,041**	**93%**
Gen'l and Admin Expenses								
02-04-5130-000	Administrative Consultants	$ 5,191	$ -	$ 5,191	0%	$ 2,500	$ 2,691	48%
02-04-5135-000	Interns	$ -	$ 13	$ (13)	0%			
02-04-5180-000	Office Supplies & Misc Expense	537	$ 404	133	75%	604	(67)	112%
Gen'l and Admin Expenses		**$ 5,728**	**$ 417**	**$ 5,311**	**7%**	**$ 3,104**	**$ 2,624**	**54%**
Regulatory - Wastewater								
Totals		**$ 66,729**	**$ 45,250**	**$ 21,479**	**68%**	**$ 60,064**	**$ 6,665**	**90%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Technology - As of March 31, 2020 (75% of Year)

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		3rd Quarter Actuals				Management Estimate		
Compensation and Benefits								
02-05-5000-300	Administrative Service - Labor	$ 92,235	$ 69,128	$ 23,107	75%	$ 135,000	$ (42,765)	146%
02-05-5000-310	Administrative Service - OT	222	$ -	222	0%	-	222	0%
02-05-5045-000	Automobile Allowance	1,308	$ 563	745	43%	750	558	57%
02-05-5050-000	Employer Portion of PERS	16,745	$ 9,431	7,314	56%	18,000	(1,255)	107%
02-05-5060-000	Taxes-Payroll	6,325	$ 2,773	3,552	44%	5,400	925	85%
02-05-5070-000	Sick Leave/Vacation	4,303	$ 16,661	(12,358)	387%	19,000	(14,697)	442%
02-05-5080-000	Health Dental Vision	11,588	$ 8,400	3,188	72%	9,200	2,388	79%
02-05-5082-000	Life and Disability Insurance	574	$ 278	296	48%	370	204	64%
02-05-5083-000	Self Insurance	1,100	$ 1,322	(222)	120%	1,400	(300)	127%
02-05-5085-000	Workers' Compensation Ins	541	$ 404	137	75%	500	41	92%
Compensation and Benefits		**$ 134,941**	**$ 108,960**	**$ 25,981**	**81%**	**$ 189,620**	**$ (54,679)**	**141%**
Gen'l and Admin Expenses								
02-05-5130-000	Administrative Consultants	$ 2,075	$ 819	$ 1,256	39%	$ 8,000	$ (5,925)	386%
02-05-5180-000	Office Supplies & Misc Expense	269	$ 225	44	84%	350	(81)	130%
02-05-5190-000	Computers and Network	8,333	$ 5,818	2,515	70%	16,750	(8,417)	201%
02-05-5195-000	Computer Software	17,667	$ 7,280	10,387	41%	18,625	(958)	105%
02-05-5225-000	Enterprise Voice Com	13,419	$ 3,092	10,327	23%	5,000	8,419	37%
02-05-5226-000	Wireless Voice & Data	4,697	$ 4,835	(138)	103%	7,000	(2,303)	149%
02-05-5227-000	Data Communications - Fiber	16,333	$ 14,582	1,751	89%	19,300	(2,967)	118%
02-05-5300-000	Training	1,116	$ 24	1,092	2%	25	1,091	2%
02-05-5320-000	Conferences & Seminars	511	$ -	511	0%	-	511	0%
02-05-5355-000	Memberships/Subscriptions	118	$ -	118	0%	-	118	0%
Gen'l and Admin Expenses		**$ 64,538**	**$ 36,675**	**$ 27,863**	**57%**	**$ 75,050**	**$ (10,512)**	**116%**
Operation Expense								
02-05-5445-100	Telemetering & Signal System	$ 3,308	$ 3,126	$ 182	94%	$ 6,182	$ (2,874)	187%
02-05-5445-200	SCADA Hardware	2,500	$ 44	2,456	2%	1,338	1,162	54%
02-05-5445-300	SCADA Software	4,333	$ -	4,333	0%	-	4,333	0%
02-05-5445-400	SCADA Phone Lines	821	$ -	821	0%	-	821	0%
Operation Expense		**$ 10,962**	**$ 3,170**	**$ 7,792**	**29%**	**$ 7,520**	**$ 3,442**	**69%**
Technology - Wastewater								
Total Expense		**$ 210,441**	**$ 148,805**	**$ 61,636**	**71%**	**$ 272,190**	**$ (61,749)**	**129%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Administration - As of March 31, 2020 (75% of Year)

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
			3rd Quarter Actuals			Management Estimate		
Compensation and Benefits								
02-06-5000-200	Officer Salaries	$ 175,515	$ 131,465	$ 44,050	75%	$ 173,000	$ 2,515	99%
02-06-5000-300	Administrative Service - Labor	188,450	$ 135,794	52,656	72%	173,000	15,450	92%
02-06-5000-310	Administrative Service - OT	3,778	$ 5,764	(1,986)	153%	6,000	(2,222)	159%
02-06-5045-000	Automobile Allowance	4,708	$ 4,475	233	95%	5,500	(792)	117%
02-06-5047-000	Phone Allowance	-	$ 126	(126)	0%	252	(252)	0%
02-06-5050-000	Employer Portion of PERS	71,383	$ 66,194	5,189	93%	101,500	(30,117)	142%
02-06-5060-000	Taxes-Payroll	22,079	$ 25,783	(3,704)	117%	34,600	(12,521)	157%
02-06-5070-000	Sick Leave/Vacation	15,920	$ 48,911	(32,991)	307%	79,500	(63,580)	499%
02-06-5080-000	Health Dental Vision	46,185	$ 46,660	(475)	101%	72,600	(26,415)	157%
02-06-5080-100	Retiree Health Care Expense	72,000	$ 15,885	56,115	22%	32,000	40,000	44%
02-06-5082-000	Life and Disability Insurance	1,742	$ 2,136	(394)	123%	3,600	(1,858)	207%
02-06-5083-000	Self Insurance	4,400	$ 3,269	1,131	74%	4,400	-	100%
02-06-5084-000	Wellness Program	-	$ 225	(225)	0%	150	(150)	0%
02-06-5085-000	Workers' Compensation Ins	2,212	$ 1,669	543	75%	2,200	12	99%
Compensation and Benefits		**$ 608,372**	**$ 488,356**	**$ 120,016**	**80%**	**$ 688,302**	**$ (79,930)**	**113%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Administration - As of March 31, 2020 (75% of Year)

GL#	Description	Annual Budget	3rd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Gen'l and Admin Expenses								
02-06-5090-000	GL, Property, Fidelity Ins	$ 52,000	$ 45,069	$ 6,931	87%	$ 46,500	$ 5,500	89%
02-06-5100-000	Accounting	7,500	$ 7,049	451	94%	6,000	1,500	80%
02-06-5125-000	Legal	20,000	$ 20,145	(145)	101%	29,000	(9,000)	145%
02-06-5130-000	Administrative Consultants	4,079	$ 5,915	(1,836)	145%	19,130	(15,051)	469%
02-06-5150-000	Building Maintenance	3,969	$ 4,410	(441)	111%	3,310	659	83%
02-06-5170-000	Landscaping Expense	4,118	$ 1,447	2,671	35%	1,553	2,565	38%
02-06-5180-000	Office Supplies & Misc Expense	2,814	$ 2,060	754	73%	3,192	(378)	113%
02-06-5200-000	Utilities	6,968	$ 5,264	1,704	76%	8,003	(1,035)	115%
02-06-5230-000	Printing Postage Stationery	35,000	$ 24,583	10,417	70%	38,000	(3,000)	109%
02-06-5300-000	Training	1,038	$ 472	566	45%	534	504	51%
02-06-5320-000	Conferences & Seminars	775	$ 1,326	(551)	171%	825	(50)	106%
02-06-5350-000	Misc Administration	1,700	$ 1,295	405	76%	1,356	344	80%
02-06-5355-000	Memberships/Subscriptions	7,305	$ 5,570	1,735	76%	7,000	305	96%
02-06-5365-000	Bank Charges	25,000	$ 18,163	6,837	73%	32,300	(7,300)	129%
Gen'l and Admin Expenses		**$ 172,266**	**$ 142,768**	**$ 29,498**	**83%**	**$ 196,703**	**$ (24,437)**	**114%**
Depreciation Expense								
02-06-5800-000	Depreciation-Office	$ -	$ 3,568	$ (3,568)	0%	$ 7,136	$ (7,136)	0%
Depreciation Expense		**$ -**	**$ 3,568**	**$ (3,568)**	**0%**	**$ 7,136**	**$ (7,136)**	**0%**
Non-Operating Expense								
02-06-5920-100	Rental Expenses - PA House	$ 425	$ 1,050	$ (625)	247%	$ -	$ 425	0%
02-06-5920-200	Rental Expenses - Sycamore	425	$ -	425	0%	-	425	0%
Non-Operating Expense		**$ 850**	**$ 1,050**	**$ (200)**	**124%**	**$ -**	**$ 850**	**0%**
Operation Expense								
02-06-5145-000	Taxes-Property	$ 4,364	$ 3,414	$ 950	78%	$ 4,200	$ 164	96%
Operation Expense		**$ 4,364**	**$ 3,414**	**$ 950**	**78%**	**$ 4,200**	**$ 164**	**96%**
Administration - Wastewater								
Total Expense		**$ 785,852**	**$ 635,588**	**$ 150,264**	**81%**	**$ 889,205**	**$ (103,353)**	**113%**

Attachment 4

Operations

FY2021 Expense Budget

		FY 20 Budget	FY20 Projected	FY21 Proposed Budget	Proposed v. Budgeted Change in $	Proposed v. Budgeted Change in %	Projected v. Budgeted Change in $	Projected v. Budgeted Change in %
Gen'l and Admin Expenses								
5180-000	Office Supplies & Misc Exp	$ 19,024	$ 18,000	$ 19,570	$ 546	3%	$ 1,570	3%
5320-000	Conferences & Seminars	3,253	800	2,500	$ (753)	-30%	$ 1,700	-30%
5355-000	Memberships/Subscriptions	697	625	2,000	$ 1,303	65%	$ 1,375	65%
5350-000	Misc Administration	-	-	6,000	$ 6,000	100%	$ 6,000	100%
Gen'l and Admin Expenses		**$ 22,974**	**$ 19,425**	**$ 30,070**	**$ 7,096**	**24%**	**$ 10,645**	**24%**
Operation Expense								
5150-000	Building Maintenance-Plant	$ 34,619	$ 37,000	$ 42,000	$ 7,381	18%	$ 5,000	18%
5170-000	Landscaping Expenses-Plant	9,164	4,500	8,000	$ (1,164)	-15%	$ 3,500	-15%
5200-000	Utilities-Plant	20,750	20,100	19,800	$ (950)	-5%	$ (300)	-5%
5300-000	Training-Plant	11,664	14,500	13,861	$ 2,197	16%	$ (639)	16%
5310-000	Operator Certifications-Educ	4,600	2,900	3,700	$ (900)	-24%	$ 800	-24%
5330-000	Safety & Security	28,886	30,500	28,000	$ (886)	-3%	$ (2,500)	-3%
5340-000	Uniforms	15,354	19,800	19,800	$ 4,446	22%	$ -	22%
5360-000	Emergency Operations/Repairs	12,000	12,000	12,000	$ -	0%	$ -	0%
5370-000	Permit & Assessment Fees	-	-	-	$ -		$ -	
5380-000	Tools and Eq Maintenance	31,484	35,500	35,500	$ 4,016	11%	$ -	11%
5390-000	Nitrate Plant	82,500	82,000	82,000	$ (500)	-1%	$ -	-1%
5441-000	Inventory Shrinkage/Overage	-	20,000	20,000	$ 20,000	100%	$ -	100%
5442-000	Inventory Disposal	-	41	41	$ 41	100%	$ -	100%
5445-000	Telemetering & Signal System	-	-	-	$ -		$ -	
5460-000	Water Treatment Expense	102,000	105,000	130,000	$ 28,000	22%	$ 25,000	22%
Operation Expense		**$ 353,021**	**$ 383,841**	**$ 414,702**	**$ 61,681**	**15%**	**$ 30,861**	**15%**
System Expense								
5400-000	Water Usage Cost Exp Well 16	$ 157,850	$ 35,000	$ 117,000	$ (40,850)	-35%	$ 82,000	-35%
5401-000	Purchased Water FMWD	3,332,018	3,191,000	3,341,000	$ 8,982	0%	$ 150,000	0%
5402-000	Power Purchased	696,421	760,600	761,040	$ 64,619	8%	$ 440	8%
5700-000	Wastewater System Expense	1,426,000	1,462,000	1,850,000	$ 424,000	23%	$ 388,000	23%
System Expense		**$ 5,612,289**	**$ 5,448,600**	**$ 6,069,040**	**$ 456,751**	**8%**	**$ 620,440**	**8%**

FY2021 Expense Budget

		FY 20 Budget	FY20 Projected	FY21 Proposed Budget	Change in $	Change in %	Change in $	Change in %
Distribution System Expense								
5423-100	Pipelines - Maintenance	$ 63,933	$ 67,041	$ 45,000	$ (18,933)	-42%	$ (22,041)	-42%
5423-300	Fire Hydrant Repair/Replace	12,000	12,000	15,000	$ 3,000	20%	$ 3,000	20%
5423-500	Pipelines-Trench Plate Rentals	2,000	-		$ (2,000)		$ -	
5423-700	Pipelines - Valves	6,000	2,000	6,000	$ -	0%	$ 4,000	0%
5424-100	Reservoir Maintenance	75,000	65,000	75,000	$ -	0%	$ 10,000	0%
5424-200	Reservoir Landscape	20,000	20,000	21,000	$ 1,000	5%	$ 1,000	5%
5425-100	Meter Maintenance	71,500	15,000	75,000	$ 3,500	5%	$ 60,000	5%
5425-300	Meter Repair/Replace/Upgrade	10,000	15,000	8,000	$ (2,000)	-25%	$ (7,000)	-25%
5425-400	Lateral Leaks and Repairs	85,000	90,000	87,000	$ 2,000	2%	$ (3,000)	2%
5425-500	Meters - Trench Plate Rentals	5,000	-		$ (5,000)		$ -	
5431-000	Land Lease Expense Well16	-	-		$ -		$ -	
5432-100	Well Site - Maintenance	50,000	62,000	62,000	$ 12,000	19%	$ -	19%
5432-200	Well Site - Landscape	7,000	7,000	7,000	$ -	0%	$ -	0%
5433-000	Booster Pumps - Maintenance	36,000	15,000	15,000	$ (21,000)	-140%	$ -	-140%
5434-000	Emergency Power Generators	22,500	14,668	25,742	$ 3,242	13%	$ 11,074	13%
5440-100	Auto/Truck Maintenance	98,508	92,000	87,000	$ (11,508)	-13%	$ (5,000)	-13%
5440-200	Auto/Truck Maintenance-Gas	27,584	28,932	31,600	$ 4,016	13%	$ 2,668	13%
5440-300	Auto/Truck Maintenance-Diesel	27,428	25,500	25,900	$ (1,528)	-6%	$ 400	-6%
5621-000	Sewer Flow Monitoring Expense	-	-		$ -		$ -	
5624-000	Sewer Camera Van Inspection	2,618	1,800	7,500	$ 4,882	65%	$ 5,700	65%
5625-000	Sewer Interceptor Maintenance	2,727	4,380	20,000	$ 17,273	86%	$ 15,620	86%
5628-000	Sewer Lift Station Maintenance	3,055	15,000	15,000	$ 11,945	80%	$ -	80%
Distribution System Expense		**$ 627,853**	**$ 552,321**	**$ 628,742**	**$ 889**	**0%**	**$ 76,421**	**0%**
Operations Expense								
Total Expense		**$ 6,616,137**	**$ 6,404,187**	**$ 7,142,554**	**$ 526,417**	**8%**	**$ 738,367**	**12%**

FY2021 Expense Budget

		FY 20 Budget	FY20 Projected	FY21 Proposed Budget	Proposed v. Budgeted Change in $	Proposed v. Budgeted Change in %	Projected v. Budgeted Change in $	Projected v. Budgeted Change in %
Gen'l and Admin Expenses								
5130-000	Administrative Consultants	$ 156,584	$ 74,100	$ 147,000	$ (9,584)	-7%	$ 72,900	50%
5135-000	Interns	2,000	22,500	-	$ (2,000)		$ (22,500)	
5180-000	Office Supplies & Misc Exp	3,884	4,000	4,635	$ 751	16%	$ 635	14%
5260-000	Engineering Expense	13,077	14,000	14,400	$ 1,323	9%	$ 400	3%
5300-000	Training	1,846	1,500	2,000	$ 154	8%	$ 500	25%
5320-000	Conferences & Seminars	4,647	3,700	6,200	$ 1,553	25%	$ 2,500	40%
5355-000	Memberships/Subscriptions	2,988	2,500	3,200	$ 212	7%	$ 700	22%
Gen'l and Admin Expenses		**$ 185,026**	**$ 122,300**	**$ 177,435**	**$ (7,591)**	**-4%**	**$ 55,135**	**31%**
Operation Expense								
5370-000	Permit & Assessment Fees	$ 3,000	$ 3,000	$ -	$ (3,000)		$ (3,000)	
Operation Expense		**$ 3,000**	**$ 3,000**	**$ -**	**$ (3,000)**		**$ (3,000)**	
Distribution System Expense								
5410-000	Backflow Expense	$ 700	$ 400	$ 800	$ 100	13%	$ 400	50%
5423-200	Pipelines - Paving	15,500	26,000	10,000	$ (5,500)	-55%	$ (16,000)	-160%
5423-400	Pipelines - Leak Detect/Repair	28,000	2,000	22,000	$ (6,000)	-27%	$ 20,000	91%
5424-100	Reservoir Maintenance	1,967	25,500	19,500	$ 17,533	90%	$ (6,000)	-31%
5425-100	Meter Maintenance	14,951	30,000	-	$ (14,951)		$ (30,000)	
5425-200	Meters - Paving	205,000	129,000	68,000	$ (137,000)	-201%	$ (61,000)	-90%
5425-700	D-Job Meters/Hydrants	39,996	175,000	75,000	$ 35,004	47%	$ (100,000)	-133%
5431-000	Land Lease Well 16	16,000	16,440	16,500	$ 500	3%	$ 60	0%
5432-300	Well Site - Lease Payment	300	300	300	$ -	0%	$ -	0%
5433-000	Booster Pumps - Maintenance	36,000	-	35,000	$ (1,000)	-3%	$ 35,000	100%
Distribution System Expense		**$ 358,414**	**$ 404,640**	**$ 247,100**	**$ (111,314)**	**-45%**	**$ (157,540)**	**-64%**
Collection System Expense								
5621-000	Sewer Flow Monitoring Expense	$ 15,273	$ 16,200	$ 15,000	$ (273)	-2%	$ (1,200)	-8%
Collection System Expense		**$ 15,273**	**$ 16,200**	**$ 15,000**	**$ (273)**	**-2%**	**$ (1,200)**	**-8%**
Engineering Expense								
Total Expense		**$ 561,713**	**$ 546,140**	**$ 439,535**	**$ (122,178)**	**-28%**	**$ (106,605)**	**-24%**

Regulatory

FY2021 Expense Budget

		FY 20 Budget	FY20 Projected	FY21 Proposed Budget	Proposed v. Budgeted Change in $	Proposed v. Budgeted Change in %	Projected v. Budgeted Change in $	Projected v. Budgeted Change in %
Gen'l and Admin Expenses								
5130-000	Administrative Consultants	$ 30,963	$ 7,500	$ 31,000	$ 37	0%	$ 23,500	76%
5135-000	Interns	3,000	3,000		(3,000)	#DIV/0!	(3,000)	#DIV/0!
5180-000	Office Supplies & Misc Exp	1,110	1,204	1,500	390	26%	296	20%
5270-000	Water Conservation Expense	25,500	17,000	25,500	-	0%	8,500	33%
5270-400	Water Conservation Rebates	5,000	5,000	5,000	-	0%	-	0%
5270-600	Community Outreach	20,000	19,000	20,000	-	0%	1,000	5%
5355-000	Memberships/Subscriptions	-	164		-	#DIV/0!	(164)	#DIV/0!
5320-000	Conferences & Seminars	-	-	2,500	2,500	100%	2,500	100%
Gen'l and Admin Expenses		**$ 85,573**	**$ 52,868**	**$ 85,500**	**$ (73)**	**0%**	**$ 32,632**	**38%**
Operation Expense								
5450-100	Lab & Sampling Expense	$ 125,000	$ 90,000	$ 100,000	(25,000)	-25%	10,000	10%
5450-200	Non-Lab & Sampling	74,004	-	15,000	(59,004)	-393%	15,000	100%
Operation Expense		**$ 199,004**	**$ 90,000**	**$ 115,000**	**$ (84,004)**	**-73%**	**$ 25,000**	**22%**
Regulatory Expense								
Total Expense		**$ 284,577**	**$ 142,868**	**$ 200,500**	**$ (84,077)**	**-42%**	**$ 57,632**	**29%**

Technology

FY2021 Expense Budget

		FY 20 Budget	FY20 Projected	FY21 Proposed Budget	Proposed v. Budgeted Change in $	Proposed v. Budgeted Change in %	Projected v. Budgeted Change in $	Projected v. Budgeted Change in %
Gen'l and Admin Expenses								
5130-000	Administrative Consultants	$ 12,378	$ 18,000	$ 159,902	$ 147,524	92%	$ 141,902	89%
5180-000	Office Supplies & Misc Expense	555	600	-	(555)		(600)	
5190-000	Computers and Network	35,333	43,750	28,266	(7,067)	-25%	(15,484)	-55%
5195-000	Computer Software	68,067	69,025	54,454	(13,613)	-25%	(14,571)	-27%
5225-000	Enterprise Voice Com	30,492	12,000	10,600	(19,892)	-188%	(1,400)	-13%
5226-000	Wireless Voice & Data	20,421	29,000	29,000	8,579	30%	-	0%
5227-000	Data Communications - Fiber	63,673	75,300	75,300	11,627	15%	-	0%
5300-000	Training	5,954	2,025	-	(5,954)		(2,025)	
5320-000	Conferences & Seminars	2,696	1,000	-	(2,696)		(1,000)	
5355-000	Memberships/Subscriptions	478	360	-	(478)		(360)	
Gen'l and Admin Expenses		**$ 240,047**	**$ 251,060**	**$ 357,522**	**$ 117,475**	**33%**	**$ 106,462**	**30%**
Operation Expense								
5445-100	Telemetering & Signal System	$ 25,099	$ 28,182	$ 28,000	2,901	10%	(182)	-1%
5445-200	SCADA Hardware	11,500	5,838	5,000	(6,500)	-130%	(838)	-17%
5445-300	SCADA Software	27,883	20,000	20,000	(7,883)	-39%	-	0%
5445-400	SCADA Phone Lines	2,176	-	-	(2,176)		-	
Operation Expense		**$ 66,658**	**$ 54,020**	**$ 53,000**	**$ (13,658)**	**-26%**	**$ (1,020)**	**-2%**
Technology Expense								
Total Expense		**$ 306,705**	**$ 305,080**	**$ 410,522**	**$ 103,817**	**25%**	**$ 105,442**	**26%**

Administration

FY2021 Expense Budget

		FY 20 Budget	FY20 Projected	FY21 Proposed Budget	Proposed v. Budgeted Change in $	Proposed v. Budgeted Change in %	Projected v. Budgeted Change in $	Projected v. Budgeted Change in %
Gen'l and Admin Expenses								
5090-000	GL, Property, Fidelity Ins	$ 113,200	$ 106,500	$ 153,000	$ 39,800	26%	$ 46,500	30%
5100-000	Accounting	14,250	12,500	19,500	5,250	27%	7,000	36%
5125-000	Legal	110,000	157,000	120,000	10,000	8%	(37,000)	-31%
5130-000	Administrative Consultants	24,329	40,130	30,500	6,171	20%	(9,630)	-32%
5150-000	Building Maintenance	17,495	17,310	17,600	105	1%	290	2%
5170-000	Landscaping Expense	15,286	7,553	8,500	(6,786)	-80%	947	11%
5180-000	Office Supplies & Misc Expense	5,814	5,692	6,000	186	3%	308	5%
5200-000	Utilities	29,494	30,803	32,000	2,506	8%	1,197	4%
5230-000	Printing Postage Stationery	71,000	69,000	58,000	(13,000)	-22%	(11,000)	-19%
5250-000	Water System Fees	60,000	60,000	60,000	-	0%	-	0%
5300-000	Training	5,538	3,534	5,000	(538)	-11%	1,466	29%
5320-000	Conferences & Seminars	4,090	4,064	5,800	1,710	29%	1,736	30%
5350-000	Misc Administration	5,195	6,356	5,200	5	0%	(1,156)	-22%
5355-000	Memberships/Subscriptions	29,580	29,000	30,000	420	1%	1,000	3%
5365-000	Bank Charges	58,000	57,300	70,000	12,000	17%	12,700	18%
Gen'l and Admin Expenses		**$ 563,271**	**$ 606,742**	**$ 621,100**	**$ 57,829**	**9%**	**$ 14,358**	**2%**
Non-Operating Expense								
5910-000	Interest Expense - Notes	$ -	$ 170,000	$ 248,500	$ 248,500	100%	$ 78,500	32%
5920-100	Rental Expenses - PA House	1,282	2,200	1,500	218	15%	(700)	-47%
5920-200	Rental Expenses - Sycamore	1,810	1,000	1,800	(10)	-1%	800	44%
5920-300	Rental Expenses - Mills	-	-	15,000	15,000	100%	15,000	100%
Non-Operating Expense		**$ 3,092**	**$ 173,200**	**$ 266,800**	**$ 263,708**	**99%**	**$ 93,600**	**35%**
Operation Expense								
5145-000	Taxes-Property	$ 18,000	$ 14,000	$ 15,000	$ (3,000)	-20%	$ 1,000	7%
Operation Expense		**$ 18,000**	**$ 14,000**	**$ 15,000**	**$ (3,000)**	**-20%**	**$ 1,000**	**7%**
Administration Expense								
Total Expense		**$ 584,363**	**$ 793,942**	**$ 902,900**	**$ 318,537**	**35%**	**$ 108,958**	**12%**

Crescenta Valley Water District
Customer Deposits for New Accounts
Survey of Peer Agencies

Agency	CVWD *(Current)*	Glendale Water & Power	Pasadena Water & Power	Burbank Water & Power	La Canada Irrigation	Glendora, City of	Azusa Light & Water	Walnut Valley WD	East Valley WD	Rowland WD
Deposit?	✓	✓	None, if identity can be verified	✓	⊘	✓	✓	✓	✓	✓
Deposit $	$100	3 months of bills (min. $100)	$280	$100 - $600, depending on credit	Transfer fee of $10	$200	$110	Based on credit	$150	If negative credit, 1 month of bills
Applies to *Tenant*?	✓	✓	✓	✓	NA	✓	✓	✓	✓	✓
Applies to *Owner*?	⊘	✓	✓	✓	NA	⊘	✓	✓	✓	✓
Credit Check?	⊘	✓	⊘	✓	NA	⊘	⊘	✓	⊘	✓
Deposit Return	- When customer closes account	- Credited back to account after 1 year of good payment history	- Credited back to account after 1 year of good payment history	- When customer closes account	NA	- When customer closes account	- Credited back to account after 2 years of good payment history	- When customer closes account	- When customer closes account	- When customer closes account