

CRESCENTA VALLEY WATER DISTRICT

**2700 FOOTHILL BOULEVARD
LA CRESCENTA, CALIFORNIA**

**To be held on
October 9, 2023 at 2:00 PM**

**Agenda for the Meeting of the Finance Committee
of the Crescenta Valley Water District**

Posted October 7, 2023 at 5:30 PM

TELECONFERENCING NOTICE

This meeting will be conducted in person at the address listed above. Members of the public may also participate virtually by 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 increase phone traffic).

(669) 900-6833

(346) 248-7799

(929) 205-6099

(253) 215-8782

(301) 715-8592

(312) 626-6799

Then, enter Access Code: 881 3787 4347

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

Those members of the public who are able to and would like to additionally participate with a computer through videoconference may access the Zoom videoconferencing tool available at the following link:

<https://us02web.zoom.us/j/88137874347>

If there is a disruption of service, this meeting will continue without remote participation. The remote participation option is provided a convenience to the public and is not required.

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 customerservice@cvwd.com. 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

Public Comment:

At this time, members of the public shall have an opportunity to address the Committee on items of interest that are within the subject matter jurisdiction of this Committee. This opportunity is non-transferable, and speakers are limited to three (3) minutes each. Under the provisions of the Brown Act, the Board is prohibited from taking action on items not listed on the agenda, except under certain circumstances.

Action Item(s)

The public shall have an opportunity to comment on any action item as each item is considered by the Committee. This opportunity is non-transferrable and speakers are limited to one two-minute (2) comment each.

1. Expanded Bill Assistance Program
2. High Utility Bill Adjustment and Appeals
3. Fiscal Year 2022-23 Year-End Budget Report
4. Bond Issuance Update

Committee Members' Request for Future Agenda Items

Adjournment

CRESCENTA VALLEY WATER DISTRICT

FINANCE COMMITTEE - STAFF REPORT

Information Item No. 1
October 9, 2023

To: Finance Committee
From: Arturo Montes – Finance and Administration Manager
Subject: **Expanded Bill Assistance Program**

INFORMATION ITEM:

Discuss the expansion of the Bill Assistance Program

BACKGROUND:

At the Finance Committee meeting held on August 18, 2023, staff presented the committee with alternatives to adjust the District's Bill Assistance Program to better support customer needs. Currently, the program offers a 20% discount on water and wastewater bills for qualifying customers. The District budgets \$150K for this program, and on average \$47K in discounts are applied for. This program must be funded from non-rate revenues such as rental income, investment income, account fees, etc. Based on the recent implementation of the capital charge on the property roll, the District committed to updating its program to also assist those who may be significantly impacted by the additional charge.

The Committee considered the unique demographics of the District and directed staff to present an expanded Bill Assistance Program that would have higher income limits for qualification, an increased discount factor, and the inclusion of the capital charge to the program. Following discussion, the committee directed staff to incorporate the following –

1. *Amendment 1:* Increase the income levels from 200% of the Federal Poverty Guidelines to 250%;
2. *Amendment 2:* Increase current assistance from a 20% to a 25% discount on the combined bill for water, wastewater, and/or wastewater standby charges; and
3. *Amendment 3:* Include a discount of 50% of the capital charge for owner-occupied accounts that meet program qualifications

DISCUSSION:

Staff has analyzed current data available and summarized the potential budget impacts of amending the Bill Assistance program. In total, staff projects a minimum increase of \$28K to the District's expense budget, which leaves adequate room for additional subscriptions to the program:

1. *Amendment 1:* The effect on the budget is unknown based on current data;
2. *Amendment 2:* Increasing from 20% to 25% will result in an increase of approximately \$12k based on current enrollment in the Bill Assistance Program; the actual impact may be higher with higher income levels; and
3. *Amendment 3:* If all current enrollees of the Bill Assistance Program who are also owners are provided a 50% discount on the capital charge ($\$196 / 2 = \88), then an estimated \$16K of credits would be applied to their bills.

The following supplemental information is enclosed for reference and discussion –

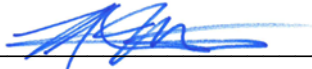
1. *Attachment 1* – Section 8.03.E of the District’s Rules and Regulations has been updated to reflect the changes listed above. The original copy is redlined for ease of reference.
2. *Attachment 2* - The Bill Assistance Program application is also updated, also redlined for ease of reference.

Staff will discuss with and receive direction from the committee, after which this program will be presented to the Policy Committee before seeking approval of the Board.

RECOMMENDATION

Direct staff on the next steps for modification of the expanded Bill Assistance Program

Prepared and Submitted by:



Arturo Montes
Finance & Administration Manager

Attachment(s): 1) Section 8.03.E of the Districts Rules and Regulations; 2) Bill Assistance Program Application

Low-Income Discount Bill Assistance Program: A ~~low-income~~ residential customer of the District who resides on the property and who ~~has been~~ is the named accountholder on the records of the District ~~for the prior six months~~ is may be eligible for a ~~20~~25 percent discount on the combined bill for water, wastewater and/or wastewater standby charges and a 50 percent discount on the capital charge if they meet the qualifications below:

1. ~~"Low income" means t~~The customer must meets either of the following conditions, which are modeled after Southern California Edison's CARE program to qualify for the Bill Assistance Program.

1.

- a. The customer or any dependent member of the household receives benefits from any of the following programs (must provide proof)
 - Bureau of Indian Affairs General Assistance
 - CalFresh (Food Stamps)
 - CalWORKs (TANF)/ Tribal TANF
 - Head Start Income Eligible (Tribal Only)
 - CARE Program (Gas Company)
 - Low Income Home Energy Assistance Program (LIFEAP)
 - Medi-Cal/Medicaid
 - Medi-Cal for Families
 - National School Lunch Program
 - California Lifeline (Phone Company)
 - Supplemental Security Income (SSI)
 - Women, Infants & Children (WIC)
- b. Total income for all members in the household meets the guidelines listed below. "Income" means all income received in the prior calendar year, including but not limited to social security, interest income, salaries, wages, pensions, rents, commissions, and capital gains. Proof of total household income includes federal and state income tax returns for the prior year, or if no tax return was filed, other proof of total household income satisfactory to the District.

Household Size	Income Eligibility Upper Limit
1-2	\$39,440 <u>49,300</u>
3	\$49,720 <u>62,150</u>
4	\$60,000 <u>75,000</u>
5	\$70,280 <u>87,850</u>
6	\$80,560 <u>100,700</u>
7	\$90,840 <u>113,550</u>
8	\$101,120 <u>126,400</u>
Each Additional Person	\$10,280 <u>12,850</u>

* Information is based on 250% of the federal poverty guidelines and updated annually on July 1 by the Department of Health and Human Services-

2. The discount becomes effective for the first full billing period following approval of an application in a form prescribed by the District. Applicants must sign the form under penalty of perjury and must furnish proof of eligibility as listed above.
3. Decisions on any questions concerning eligibility for the discount shall be made by the General Manager. Applicants shall have the right to appeal adverse determinations to the Board of Directors. Appeals shall be in writing and delivered to the District within 10 days following the General Manager's decision.
4. Once an application is approved, the Customer shall receive a ~~20 percent~~ the eligible discount on future bills as long as the Customer continues to be eligible. The ~~20~~25 percent discount applies to wastewater charges, all service charges, and the first 26 billing units of water per billing cycle. A 50 percent discount will be applied to the capital charge assessed in November and March. Usage over 26 billing units of water per billing cycle will be billed at standard rate. It shall be the duty of the Customer to advise the District if the Customer becomes ineligible for the discount. The Customer must reapply for the discount every two years to retain eligibility.
5. This program may be modified without prior notice. When the program is modified, current program recipients will remain eligible until the time of their recertification. During the recertification process, the customer's eligibility will be based on current requirements at the time of recertification.
6. This program is on a first-come-first-serve basis limited to annual budgeted funding.
 - a. When funding limits have been reached, applicants will be placed on a waiting list based on the order in which applications were received. If the program is closed due to funding limits, current members will be notified of recertification requirements and due dates. If a customer does not recertify within the allotted time, they will need to reapply and join the waiting list.



CVWD BILL ASSISTANCE PROGRAM For Fiscal Year 2023-24

Attachment 2

☐ First Time Applicant ☐ Reapply (required every 2 years)

1. CUSTOMER INFORMATION

Account Name:

Address:

Email Address:

CVWD Account Number:

Daytime Contact Name:

Phone: ()

2. OTHER RESIDENTS LIVING IN THE HOME

Name:

Age:

Name:

Age:

Name:

Age:

Name:

Age:

Name:

Age:

3. PUBLIC ASSISTANCE PROGRAMS BENEFITS RECEIVED

If you or ~~someone in your household~~ one of your dependents receives benefits from any of the programs listed below, please check the box and **provide a current** copy of your **Verification of Benefits Letter or other proof** of enrollment for programs checked. If you checked one of the boxes below, **Skip section 4 & 5 and go to Section 6.**

☐ Medi-Cal/Medicaid

☐ Medi-Cal for Families

☐ CalFresh (Food Stamps)

☐ WIC

☐ CalWORKs (TANF)

☐ CARE Program (SoCalGas)

☐ Bureau of Indian Affairs G.A.

☐ LIHEAP

☐ SSI

☐ California Lifeline (phone)

☐ National School Lunch Program (NSLP)

If NONE of the above apply to you, please complete section 4 below.

4. SOURCE OF INCOME (Skip if you completed Section 3)

Please check the appropriate box for all sources of income for all persons in your household and **provide copies of current documents** for all sources checked below. Read page 2 for more information.

☐ SSA, SSP, SSDI

☐ Wages or Salaries

☐ Interest, Dividends, Annuities

☐ Pensions

☐ Unemployment Benefits

☐ Rental or Royalty Income

☐ Family Support

☐ Workers Compensation

☐ Profit and Loss Statement

☐ Spousal or Child Support

☐ Scholarships, Grants

☐ Cash or other income

5. HOUSEHOLD INCOME (Please fill in the total household income)

The total number of ~~residents living~~ persons in my ~~home~~ family/household, including myself is:

The total gross annual household income is:

\$

INCOME ELIGIBILITY GUIDELINES

Number of Household Members	Maximum Gross Annual Income
1-2	\$39,440 <u>\$49,300</u>
3	\$49,720 <u>\$62,150</u>
4	\$60,000 <u>\$75,000</u>

6. DECLARATION (Please read and sign below)

I certify under penalty of perjury that the information I have provided is true and correct. I agree to inform CVWD within 30 days if I no longer qualify to receive the discount. I understand that if I received this discount without qualifying for it, I may be required to pay back the discount I received.

CVWD CUSTOMER SIGNATURE

Date

CVWD BILL ASSISTANCE INFORMATION SHEET

CVWD 's Bill Assistance Program provides low-income households a ~~20~~ 25 percent discount on the combined bill for water (up to 26 billing units of water), wastewater and/or wastewater standby charges. It also provides a 50 percent discount on the capital charge. There are two ways to qualify for the discount: If you receive any of the Public Assistance Programs listed in the application or if your total income for all persons in your household meets the income eligibility guidelines chart. The discount will be applied once your completed and signed application is approved by CVWD. Please allow at least 30 days for processing your application.

CONDITIONS FOR PARTICIPATING

- ~~• Applicant must be the primary account holder and have been on the account for six months~~
- Name on CVWD account must match the name on this application and must be a full time household resident.
- You must not be claimed as a dependent on another person's income tax return.
- You must re-certify when requested.
- You must reapply and provide Verification of Benefits Letter each time you move.
- You must provide current documentation or your application will not be processed.

CURRENT SOURCE OF INCOME & PUBLIC ASSISTANCE INFORMATION

Provide copy of your **current Verification of Benefits Letter** for Medi-cal, CalFresh, CalWORKs (TANF). These forms are available from the Department of Public Social Services (DPSS) at (818)701-8200.

WIC- Provide current verification of WIC Participation letter.

CARE Program (SoCalGas) - Provide copy of current first page of gas bill that shows Care Program discount.

California Lifeline (Telephone) - Provide current first page of California Lifeline bill that shows the discount.

Medi-Cal for Families - Provide a current Medi-Cal statement.

LIHEAP - Provide current approval letter for the program.

National School Lunch Program (NSLP) - Provide current document showing your enrollment in the program.

SSI and/or SSA - Provide a document showing your current monthly benefit amount with current address from the Social Security Administration. You can request the letter by contacting Social Security Office at (800) 772-1213.

Pension, Annuity, Scholarship, Grant, Rental or Royalty Income- Provide current copy of your statement.

Wages or Salaries - Provide most recent four consecutive pay stubs. You may provide a letter from your employer stating your monthly gross income. We can also accept tax returns/forms and bank statements.

Unemployment Benefits - Provide a copy of the first page of the unemployment letter from the Employment Development Department (EDD).

Zero Income - Provide Verification of Benefits Letter indicating zero income from the Department of Public Social Services(DPSS). If you are over the age of fifty, please contact the Social Security Office to obtain a Zero Income letter.

Cash and other income - Provide a letter from your employer stating your current monthly gross income if you receive cash.

This program may be modified without prior notice. When the program is modified, current program recipients will remain eligible until the time of their recertification. During the recertification process, the customer's eligibility will be based on current requirements at the time of recertification.

This program is on a first-come-first-serve basis limited to annual budgeted funding. When funding limits have been reached, applicants will be placed on a waiting list based on the order in which applications were received.

Please email application and copies of supporting documents to customerservice@CVWD.com or mail to:

Crescenta Valley Water District
2700 Foothill Blvd.
La Crescenta, CA 91214
(818) 248-3925
www.cvwd.com

CRESCENTA VALLEY WATER DISTRICT

FINANCE COMMITTEE - STAFF REPORT

Information Item No. 2
October 9, 2023

To: Finance Committee
From: Arturo Montes – Finance and Administration Manager
Subject: **High Utility Bill Adjustments and Appeals**

INFORMATION ITEM:

Discuss high utility bill adjustments and direct staff on next steps regarding any updates to the adjustment and bill appeal process by customers.

BACKGROUND:

The District maintains a practice for providing utility bill credits when customers experience uncharacteristically high utility bills. These are typically for water usage, and the current protocol is based on a combination of Section 8.08.E of the District's Rules & Regulations and the practice set through high utility bill appeals to the Board over the last 20-plus years. The purpose of this discussion is to consider any adjustments to the protocol and update the Rules & Regulations accordingly.

When a leak associated with a high bill is verified, and the customer's remediation of the leak is verified as well, the District offers a one-time leak adjustment. The calculation starts by determining a baseline for average historical use. A 50% discount is applied to the difference between the high bill and average historical use, and the staff's maximum authorization is up to \$300, after which customers have the option to make an appeal to the Board. At this point, depending on circumstances, the Board's practice is to adjust the bill by recalculating Tier 3 usage (the highest and most costly tier) to Tier 2 cost.

Over the past five years, the average staff-authorized adjustment has been approximately \$200, totaling approximately \$17,000 annually.

The Board has directed staff to provide information for discussion. The goals of this discussion are: 1) update the Rules & Regulations with clear protocol for appeals; and 2) consider any adjustments to the existing policy, including offering multiple adjustments during the life of the account, increasing the amount staff is authorized to adjust, and the calculation methodology for reducing charges.

DISCUSSION:

To help facilitate this discussion, staff has surveyed neighboring agencies, analyzed historical data on leak adjustments, and conducted an analysis on possible impacts of potential revisions.

1. *Survey Results* –
 - a. 6 out of 11 agencies do not provide leak adjustments¹;
 - b. One agency only reduces charges from tier 3 to tier 2; and
 - c. One agency requires adjustment request no later than 30 days after bill with leak.
2. *Remove One-Time adjustment* – Allowing adjustments once every X years would increase cost by an estimate \$2,500 per year.

¹ The agencies surveyed were Glendale Water and Power, Burbank Water and Power, La Cañada Irrigation, Las Flores Water Co, Kinneloa Irrigation, City of Ventura Water, Rowland Heights, Long Beach Water, Walnut Valley Water, East Valley Water District and City of Whittier.

3. *Adjust Tier 3 usage to Tier 2* – Including an automatic Tier adjustment for water used in Tier 3 could increase adjustments by approximately \$8,000.
4. *Increasing \$300 cap* – Staff estimates that a \$20 increase to the maximum adjustment will result in a \$500 increase in bill credit-related expense to the District.

Adjustment Amount	Number of Leak Adjustments						Total
	2019	2020	2021	2022	2023		
< \$100	21	28	13	7	7		76
	\$ 1,310	\$ 1,942	\$ 980	\$ 454	\$ 492		\$ 5,178
\$100 - \$299	57	51	31	34	27		200
	\$ 10,724	\$ 9,579	\$ 6,041	\$ 6,151	\$ 4,778		\$ 37,273
Max	24	32	24	30	16		126
	\$ 7,200	\$ 9,600	\$ 7,200	\$ 9,000	\$ 4,800		\$ 37,800
Board Approved	3	1	1		2		7
	\$ 1,536	\$ 576	\$ 1,282	\$ -	\$ 1,518		\$ 4,912
Total	105	112	69	71	52		409
	\$ 20,770	\$ 21,697	\$ 15,503	\$ 15,604	\$ 11,588		\$ 85,162
Average Adjustment	\$ 198	\$ 194	\$ 225	\$ 220	\$ 223		\$ 208
12 Additional Adjustments	\$ 2,374	\$ 2,325	\$ 2,696	\$ 2,637	\$ 2,674		\$ 12,706
Tier Difference	\$ 10,084	\$ 10,599	\$ 6,955	\$ 8,735	\$ 4,890		\$ 41,263

RECOMMENDATION

Direct staff on next steps if any for modification of leak adjustments procedures

Prepared and Submitted by:



Arturo Montes
Finance & Administration Manager

Attachment(s): Section 8.08.E of Rules and Regulations

Section 8.08

- E. Leak Policy:** In a good-faith effort to promote water conservation, the District offers an adjustment to accounts of any Customer experiencing a water leak on their premises.

To qualify for the adjustment, the Customer must have the leak verified by the District's customer service staff and must request the adjustment in writing to the General Manager along with documentation (e.g. plumber invoice, plumbing supply itemized receipt, etc.) that shows the leak was repaired in a timely fashion.

All such adjustments are subject to approval by the General Manager and will be given as a credit to the Customer's account. The amount of credit shall be one-half (1/2) the value of the verified excess water usage relative to the normal consumption history of that account using the three (3) year average for the billing period in question, and shall not exceed \$300. Said adjustment is available only once in the history of any water service account held by the same Customer at any one service address.

CRESCENTA VALLEY WATER DISTRICT

BOARD OF DIRECTORS - STAFF REPORT

Information Item No. 3
October 9, 2023

To: Finance Committee
From: Arturo Montes, Finance & Administration Manager
Subject: Fiscal Year 2022-23 Year-End Budget Report

ACTION ITEM:

Review of the District's Fiscal Year 2022-23 Budget Report.

BACKGROUND:

This agenda item reports on the District's FY 2022-23 budget as of the conclusion of the fiscal year. The following discussion is intended to provide additional context to the actual revenue and expenditure figures.

DISCUSSION:

WATER FUND

The District experienced a rare combination of events that severely affected water sales, and water sales continued to be low throughout the year. As the region experienced extreme drought, the State increased conservation messaging and enacted outdoor watering restrictions. This was coupled with MWD's Upper Feeder shutdown, which added to the reduced water demand. This itself was preceded by one of the wettest years on record for the District, further reducing water sales. Interest Income was higher than projected, with staff pivoting its investment strategy to take advantage of the rising-interest market. A strong construction economy, which included an increase in ADU development, increased Construction Revenue.

Operating Expenses as a whole were slightly over budget and helped end the year in a better position than budgeted. Staff reviewed procedures and took new approaches where possible to improve efficiencies, in some cases exceeding output expectations by 150% while not increasing labor budgets significantly. The District decided to avoid possible disruptions to the school community and postponed the Orange Ave pipeline project to the summer months when school was not in session. This decision deferred CIP spending from the project to the following fiscal year.

The District ended the year with revenues of \$12.5M, operating expenses of \$10.3M, and non-operating expenses of \$3.5M, going into water reserve funds by \$1.4M, \$600K less than the budgeted amount of \$2.0M

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

- Dept 1 – Board
 - Director expenses were within budget.
- Dept 2 – Operations
 - Fire Hydrant Repair and Meter Maintenance increased with the addition of LTE staff and department focus on maintenance to avoid emergency repairs.
 - Lateral Leaks saw a decrease in expense accomplished through an increase in process efficiency and the department's focus on preventive maintenance.

- Auto/Truck Maintenance increased due to heavy equipment repairs.
- Gas and Diesel fuel costs continue to increase resulting in higher Auto/Truck costs.
- **Dept 7 – Systems Operations**
 - Telemetering & Signal System is higher based on service contracts for support during the transition from the Tesco system (“close-source”) to the new Allen Bradley SCADA Equipment, Radios, and Antennas system (“open-source”).
 - Equipment failure reduced the District’s ability to take advantage of lower water demand and reduce FMWD water purchases by an equivalent amount.
 - Power Purchased saw a decrease with lower water demand.
- **Dept 3 – Engineering**
 - Engineering costs tracked well throughout the year.
 - Administrative Consultants was lower because of the deferral of the seismic study.
 - D-job costs increased with the increase in construction jobs but are offset by D-job revenue.
- **Dept 4 – Regulatory and Public Outreach**
 - The Regulatory and Outreach budget ended under budget in most categories.
 - Recent increases in sampling requirements added \$20k
- **Dept 5 – Technology**
 - Computer software expenses increased as the District focused on efficiency with the use of technology.
- **Dept 6 – Administration**
 - GL Property and Fidelity insurance costs increased due to inflation and the addition of a cyber security policy, both of which occurred after the budget was developed.
 - Administrative Consultants increased due to the direction to establish a financial resiliency plan. Efforts include a drought rate study started earlier this year and the use of the property tax roll to collect revenues.

WASTEWATER FUND

The Wastewater revenues tracked well throughout the year and exceeded expectations by 4%. Higher construction activity also contributed to wastewater revenues.

Wastewater expenses also tracked well throughout the year. City of Los Angeles treatment costs and the previous year's reconciliation were lower than expected. This year's treatment costs may be adjusted through the reconciliation bill that will appear next fiscal year.

Capital Outlays included the purchase of a new sewer inspection van to replace a vehicle that was passed its useful life. The purchase of the new sewer van will help reduce vehicle maintenance costs.

The District ended the year with revenues of \$3.8M, operating expenses of \$3.9M, and non-operating expenses of \$500K, going into wastewater reserve funds by \$600K, \$700K less than the budgeted amount of \$1.4M

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

- **Dept 1 – Board**
 - Director expenses are on track with the budget.

- **Dept 2 – Operations**
 - Large conferences that were held in Aug and Sept were under-budgeted and will be planned better for the next budget.
 - Purchased Power for the Lift Station was overstated, and the amount includes utility costs for the District.
 - Gas and Diesel fuel costs continue to increase resulting in higher Auto/Truck costs.
- **Dept 3 – Engineering**
 - Engineering expenses tracked well throughout the year.
 - Administrative consultant costs were reduced as project scopes were adjusted to meet the District's needs.
- **Dept 4 – Regulatory and Public Affairs**
 - Department costs stayed relatively close to what was budgeted.
- **Dept 5 – Technology**
 - Computer software expenses increased as the District focused on efficiencies with the use of technology.
 - Unplanned SCADA upgrades were made at the lift station to improve monitoring.
- **Dept 6 – Administration**
 - Water and Wastewater splits need to be corrected, which would bring the amounts closer to what was projected.

RECOMMENDATION

Review and discuss FY 2022-23 Budget Report.

Prepared by:



Adam Sutphin
Senior Management Analyst

Submitted by:



Arturo Montes
Finance & Administration Manager

Attachment(s):

1. FY 2022-23 Budget Report

g:\management\board meeting staff reports\2023\10-09-23 FC Memo - Fiscal Year 2022-23 Budget Report.docx

SUMMARY

Crescenta Valley Water District Water Budget Variance Report As of June 30, 2023 (100% of Year)

Q4

Attachment 1

12 Month Actuals (100%)					
Description		Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Revenue					
	Water Sales - Fixed	\$ 3,646,667	\$ 3,609,799	\$ 36,868	99%
	Water Sales - Metered	10,059,945	7,935,623	2,124,322	79%
	Interest Income Water	170,000	281,465	(111,465)	166%
	Other Income Water	165,600	136,210	29,390	82%
	Construction Revenue	247,500	557,662	(310,162)	225%
Revenue		\$ 14,289,712	\$ 12,520,759	\$ 1,768,953	88%
Expenses					
	Labor & Benefits	\$ 3,360,831	\$ 3,483,449	\$ (122,618)	104%
	Imported Water (Foothill)	3,102,748	2,868,610	234,138	92%
	Imported Water (Glendale)	82,047	56,177	25,870	68%
	Power Cost	850,630	753,332	97,298	89%
	Operating Cost	2,935,363	3,214,380	(279,017)	110%
Expenses		\$ 10,331,619	\$ 10,375,946	\$ (44,328)	100%
Debt Service		\$ 579,781	\$ 579,781	\$ -	100%
	Infrastructure	\$ 5,026,000	\$ 2,899,964	\$ 2,126,036	58%
	***Bond Funded CIP	-	-	-	0%
	Capital Outlays & Equip	315,399	38,771	276,628	12%
	OPEB	-	-	-	0%
Total CIP & OPEB		5,341,399	2,938,735	2,402,664	55%
Net Revenue minus Expenses		(1,963,087)	(1,373,703)		

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of June 30, 2023 (100% of Year)

4th Quarter Actuals					
Description		Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Revenue					
4010-000	Water Sales - Consumers	\$ 9,510,900	\$ 7,454,408	\$ 2,056,492	78%
4010-007	Irrigation	549,045	481,215	67,830	88%
4010-008	Water Sales- Service Charge	3,550,559	3,512,637	37,922	98.9%
4010-009	Water Sales - Fire Service	96,108	97,162	(1,054)	101%
4020-000	Water Sales - Others	75,000	64,264	10,736	86%
4110-000	Meter Installation/Hydrant	50,000	303,120	(253,120)	606%
4220-000	Water Systems Connect Fee	72,500	162,496	(89,996)	224%
4230-000	Other Income - Misc	10,000	1,507	8,493	15%
4230-010	Other Income - Flood Meters	-	260	(260)	0%
4230-020	Other Income - Applications	20,000	17,819	2,181	89%
4240-000	Interest Earned - Water	160,000	252,987	(92,987)	158%
4245-000	Interest Earned-2007 COPS	-	-	-	0%
4260-000	Unrealized Gain/Loss on Invest	-	97,937	(97,937)	0%
4265-000	Fair Value Adjustment	-	-	-	0%
4270-000	Gain/Loss on Sale of Assets	-	-	-	0%
4271-000	Gain/Loss Sale of Investments	10,000	28,478	(18,478)	285%
4275-001	Rental Income - PA House	11,400	10,232	1,168	90%
4275-002	Rental Income - Sycamore House	18,800	15,174	3,626	81%
4275-003	Rental Income - Mills House	30,400	27,214	3,186	90%
4280-000	MTBE Settlement	-	-	-	0%
4285-000	Grant Revenue - State	125,000	92,046	32,954	74%
4287-000	Capital Contributions - Local	-	-	-	0%
Revenue		\$ 14,289,712	\$ 12,618,956	\$ 1,670,756	88%

**Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)**

4th Quarter Actuals					
Description		Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
5000-100	Director Fees	\$ 10,800	\$ 7,625	\$ 3,175	71%
5000-200	Officer Salaries	228,423	230,074	(1,651)	101%
5000-300	Administrative Service - Labor	496,353	493,112	3,241	99%
5000-310	Administrative Service - OT	6,750	10,925	(4,175)	162%
5000-350	Engineering Labor	361,993	301,396	60,597	83%
5000-360	Engineering Labor OT	7,500	4,083	3,417	54%
5000-400	Maintenance Labor	449,871	460,326	(10,455)	102%
5000-410	Maintenance Labor OT	47,250	70,351	(23,101)	149%
5000-500	System Operations	400,290	399,842	448	100%
5000-510	System Operations OT	18,000	13,679	4,321	76%
5000-800	Standby Pay	54,330	67,870	(13,540)	125%
5045-000	Automobile Allowance	10,050	11,700	(1,650)	116%
5047-000	Phone Allowance	1,815	1,554	261	86%
5050-000	Employer Portion of PERS	416,238	490,211	(73,973)	118%
5052-000	GASB 68 Adjustment - Water	-	-	-	0%
5052-001	GASB 75 Adjustment	-	-	-	0%
5060-000	Taxes-Payroll	154,250	173,232	(18,982)	112%
5070-000	Sick Leave/Vacation-Office	177,633	348,437	(170,804)	196%
5080-000	Health Dental Vision	301,265	326,100	(24,835)	108%
5080-055	Retiree Health Care Expense	-	-	-	0%
5080-100	Retiree Health Care Expense	144,792	-	144,792	0%
5082-000	Life and Disability Insurance	10,588	9,756	832	92%
5083-000	Self Insurance	18,000	12,480	5,520	69%
5084-000	Wellness Program	5,820	7,147	(1,327)	123%
5085-000	Workers' Compensation Ins	38,820	43,548	(4,728)	112%
Compensation and Benefits		\$ 3,360,831	\$ 3,483,449	\$ (122,618)	104%

Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)

Description		Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Gen'l and Admin Expenses					
5090-000	GL, Property, Fidelity Ins	\$ 85,083	\$ 91,572	\$ (6,489)	108%
5100-000	Accounting	10,250	3,445	6,805	34%
5125-000	Legal	154,500	180,141	(25,641)	117%
5130-000	Administrative Consultants	423,435	336,934	86,501	80%
5135-000	Interns	18,640	3,557	15,083	19%
5140-000	Election Expense	67,500	49,443	18,057	73%
5150-000	Building Maintenance-Office	16,483	18,169	(1,686)	110%
5160-000	Furniture & Fixtures Expense	-	-	-	0%
5170-000	Landscaping Expense	13,134	18,584	(5,450)	141%
5180-000	Office Supplies & Misc Expense	13,200	12,986	214	98%
5180-100	Misc Expense - COVID-19	3,938	330	3,608	8%
5190-000	Computers and Network	-	14,511	(14,511)	0%
5195-000	Computer Software	56,923	162,413	(105,491)	285%
5200-000	Utilities	36,505	30,376	6,129	83%
5225-000	Enterprise Voice Com	11,625	17,327	(5,702)	149%
5226-000	Wireless Voice & Data	26,250	10,407	15,843	40%
5227-000	Data Communications - Fiber	16,500	29,616	(13,116)	179%
5230-000	Printing Postage Stationery	31,820	42,712	(10,892)	134%
5240-000	Uncollectible Accounts	-	-	-	0%
5250-000	Water System Fees	59,600	56,239	3,361	94%
5260-000	Engineering Expense	3,750	4,982	(1,232)	133%
5300-000	Training-Office	15,000	8,740	6,260	58%
5311-000	Tuition Reimbursement	9,450	100	9,350	1%
5320-000	Conferences & Seminars	39,569	34,700	4,869	88%
5320-005	Conferences & Seminars-Board	-	-	-	0%
5350-000	Misc Administration	7,149	51,530	(44,381)	721%
5350-005	Misc Administration-Board	-	-	-	0%
5355-000	Memberships/Subscriptions	23,025	21,651	1,374	94%
5365-000	Bank Charges	30,000	61,166	(31,166)	204%
5270-000	Water Conservation Expense	55,000	7,134	47,866	13%
5270-400	Water Conservation Rebates	1,000	-	1,000	0%
5270-600	Community Outreach	70,000	51,267	18,733	73%
Gen'l and Admin Expenses		\$ 1,299,329	\$ 1,320,035	\$ (20,706)	102%
Non-Operating Expense					
5900-000	Amortization of Intangibles	-	-	-	0%
5900-001	Amortization of Inv Premium	-	-	-	0%
5900-002	Loan Costs	-	-	-	0%
5910-000	Interest Expense - Notes	29,100	313,007	(283,907)	1076%
5920-100	Rental Expenses - PA House	1,350	-	1,350	0%
5920-200	Rental Expenses - Sycamore	1,350	-	1,350	0%
5920-300	Rental Expenses - Mills	1,350	1,459	(109)	108%
Non-Operating Expense		\$ 33,150	\$ 314,466	\$ (281,316)	949%

**Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)**

Description		Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Operations Expense					
5145-000	Taxes-Property	\$ 15,655	\$ 14,496	\$ 1,159	93%
5310-000	Operator Certifications-Educ	17,726	5,557	12,169	31%
5330-000	Safety & Security	20,213	20,460	(247)	101%
5340-000	Uniforms	17,115	12,165	4,950	71%
5360-000	Emergency Operations/Repairs	11,500	9,768	1,732	85%
5370-000	Permit & Assessment Fees	-	2,902	(2,902)	0%
5380-000	Tools and Eq Maintenance	17,250	24,138	(6,888)	140%
5390-000	Nitrate Plant	121,700	98,047	23,653	81%
5441-000	Inventory Shrinkage/Overage	3,000	-	3,000	0%
5442-000	Inventory Disposal	-	-	-	0%
5445-000	Telemetry & Signal System	47,250	77,533	(30,283)	164%
5460-000	Water Treatment Expense	128,300	147,996	(19,696)	115%
5450-100	Lab & Sampling Expense	150,000	163,289	(13,289)	109%
5450-200	Non-Lab & Sampling	15,000	-	15,000	0%
5445-100	Telemetry & Signal System	-	-	-	0%
5445-200	SCADA Hardware	-	6,350	(6,350)	0%
5445-300	SCADA Software	-	-	-	0%
5445-400	SCADA Phone Lines	-	-	-	0%
5402-000	Power Purchased - Pumping	850,630	753,332	97,298	89%
Operations Expense		\$ 1,415,339	\$ 1,336,033	\$ 79,306	94%
Water System Expense					
5400-000	Water Usage Cost Exp Well 16	\$ 82,047	\$ 56,177	\$ 25,870	68%
5401-000	Purchased Water FMWD	3,102,748	2,868,610	234,138	92%
5401-002	Purchased Water Glend Well 16	-	-	-	0%
Water System Expense		\$ 3,184,795	\$ 2,924,786	\$ 260,009	92%

**Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)**

Description		Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Distribution System Expense					
5410-000	Backflow Expense	\$ 750	\$ -	\$ 750	0%
5423-100	Pipelines - Maintenance	46,750	44,804	1,946	96%
5423-300	Fire Hydrant Repair/Replace	25,000	31,059	(6,059)	124%
5423-500	Pipelines-Trench Plate Rentals	-	-	-	0%
5423-700	Pipelines - Valves	79,000	54,762	24,238	69%
5424-100	Reservoir Maintenance	185,000	119,063	65,937	64%
5424-200	Reservoir Landscape	30,000	19,465	10,535	65%
5425-100	Meter Maintenance	12,000	42,232	(30,232)	352%
5425-300	Meter Repair/Replace/Upgrade	20,500	13,712	6,788	67%
5425-400	Lateral Maintenance	114,000	105,826	8,174	93%
5425-450	Lateral Leaks and Repairs	70,000	44,809	25,191	64%
5425-500	Meters - Trench Plate Rentals	2,000	-	2,000	0%
5431-000	Land Lease Cost Expense Well1	17,600	18,228	(628)	104%
5432-100	Well Site - Maintenance	59,000	5,098	53,902	9%
5432-200	Well Site - Landscape	15,000	6,038	8,963	40%
5433-000	Booster Pumps - Maintenance	46,000	52,978	(6,978)	115%
5434-000	Emergency Power Generators	-	28,835	(28,835)	0%
5440-100	Auto/Truck Maintenance	39,075	49,660	(10,585)	127%
5440-200	Auto/Truck Maintenance-Gas	29,700	35,199	(5,499)	119%
5440-300	Auto/Truck Maintenance-Diesel	15,000	22,034	(7,034)	147%
5423-200	Pipelines - Paving	-	1,563	(1,563)	0%
5423-400	Pipelines - Leak Detect/Repair	31,500	14,972	16,528	48%
5425-200	Meters - Paving	200,000	77,382	122,618	39%
5425-700	D-Job Meters/Hydrants	-	209,161	(209,161)	0%
5432-300	Well Site - Lease Payment	300	300	-	100%
Distribution System Expense		\$ 1,038,175	\$ 997,179	\$ 40,996	96%
Water Totals					
Totals		\$ 10,331,619	\$ 10,375,946	\$ (44,328)	100%

**Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)**

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
01-01-5000-100	Director Fees	10,800.00	7,625.00	3,175.00	71%
01-01-5060-000	Taxes-Payroll	1,059.00	697.46	361.54	66%
01-01-5085-000	Workers' Compensation Ins	150.00	85.70	64.30	57%
Compensation and Benefits		12,009.00	8,408.16	3,600.84	70%
Gen'l and Admin Expenses					
01-01-5200-000	Utilities	5,625.00	1,075.5	4,549.55	19%
01-01-5320-000	Conferences & Seminars	5,625.00	2,544.6	3,080.37	45%
01-01-5350-000	Misc Administration		187.6	(187.63)	0%
01-01-5140-000	Election Expense	67,500.00	49,443.2	18,056.79	73%
Gen'l and Admin Expenses		78,750.00	53,250.92	25,499.08	68%
Board - Water					
Totals		90,759.00	61,659.08	29,099.92	68%

Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
01-02-5000-300	Administrative Service - Labor	\$ 82,152	\$ 79,600	\$ 2,552	97%
01-02-5000-310	Administrative Service - OT	750	\$ -	750	0%
01-02-5000-400	Maintenance Labor	449,871	\$ 460,326	(10,455)	102%
01-02-5000-410	Maintenance Labor OT	47,250	\$ 70,351	(23,101)	149%
01-02-5000-500	System Operations		\$ -	-	0%
01-02-5000-510	System Operations OT		\$ -	-	0%
01-02-5000-800	Standby Pay	27,165	\$ 67,870	(40,705)	250%
01-02-5047-000	Phone Allowance	-	\$ -	-	0%
01-02-5050-000	Employer Portion of PERS	49,133	\$ 61,491	(12,358)	125%
01-02-5060-000	Taxes-Payroll	48,024	\$ 57,605	(9,581)	120%
01-02-5070-000	Sick Leave/Vacation	43,936	\$ 123,011	(79,075)	280%
01-02-5080-000	Health Dental Vision	92,642	\$ 142,445	(49,803)	154%
01-02-5082-000	Life and Disability Insurance	2,568	\$ 3,202	(634)	125%
01-02-5083-000	Self Insurance	1,800	\$ 651	1,149	36%
01-02-5084-000	Wellness Program	1,440	\$ 2,520	(1,080)	175%
01-02-5085-000	Workers' Compensation Ins	19,740	\$ 29,208	(9,468)	148%
Compensation and Benefits		\$ 866,471	\$ 1,098,279	\$ (231,808)	127%
Gen'l and Admin Expenses					
01-02-5180-000	Office Supplies & Misc Exp	\$ 7,000	\$ 5,573	\$ 1,427	80%
01-02-5180-100	Misc Expense - COVID-19	\$ 1,500	\$ -	\$ 1,500	0%
01-02-5320-000	Conferences & Seminars	6,750	\$ 7,160	(410)	106%
01-02-5355-000	Memberships/Subscriptions	1,875	\$ 524	1,351	28%
Gen'l and Admin Expenses		\$ 17,125	\$ 13,257	\$ 3,868	77%
Operation Expense					
01-02-5130-000	Administrative Consultants		\$ 2,239	(2,239)	0%
01-02-5150-000	Building Maintenance-Plant	9,263	\$ 7,891	1,372	85%
01-02-5170-000	Landscaping Expenses-Plant	4,200	\$ 2,211	1,989	53%
01-02-5200-000	Utilities-Plant	8,625	\$ 11,574	(2,949)	134%
01-02-5300-000	Training-Plant	7,875	\$ 3,109	4,766	39%
01-02-5310-000	Operator Certifications-Educ	5,600	\$ 1,459	4,141	26%
01-02-5311-000	Tuition Reimbursement	5,250	\$ 100	5,150	2%
01-02-5330-000	Safety & Security	20,213	\$ 20,460	(247)	101%
01-02-5340-000	Uniforms	17,115	\$ 11,817	5,298	69%
01-02-5350-000	Misc- Administration	1,250	\$ 3,800	(2,550)	304%
01-02-5360-000	Emergency Operations/Repairs	11,500	\$ 9,768	1,732	85%
01-02-5380-000	Tools and Eq Maintenance	17,250	\$ 23,405	(6,155)	136%
01-02-5441-000	Inventory Shrinkage/Overage	3,000	\$ -	3,000	0%
01-02-5442-000	Inventory Disposal	-	\$ -	-	0%
Operation Expense		\$ 111,141	\$ 97,834	\$ 13,307	88%

Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Distribution System Expense					
01-02-5423-000	Pipelines - Maintenance		\$ 54	\$ (54)	0%
01-02-5423-100	Pipelines - Maintenance	\$ 46,750	\$ 44,804	\$ 1,946	96%
01-02-5423-300	Fire Hydrant Repair/Replace	25,000	\$ 31,059	(6,059)	124%
01-02-5423-500	Pipelines-Trench Plate Rentals	-	\$ -	-	0%
01-02-5423-700	Pipelines - Valves	79,000	\$ 54,762	24,238	69%
01-02-5424-000	Reservoir Maintenance		\$ 218	(218)	0%
01-02-5425-008	Meter Repair/Replace/Upgrade		\$ 636	(636)	0%
01-02-5425-100	Meter Maintenance	12,000	\$ 42,232	(30,232)	352%
01-02-5425-300	Meter Repair/Replace/Upgrade	20,500	\$ 13,712	6,788	67%
01-02-5425-400	Lateral Maintenance	114,000	\$ 105,826	8,174	93%
01-02-5425-450	Lateral Leaks and Repairs	70,000	\$ 44,809	25,191	64%
01-02-5425-500	Meters - Trench Plate Rentals	2,000	\$ -	2,000	0%
01-02-5440-100	Auto/Truck Maintenance	39,075	\$ 49,660	(10,585)	127%
01-02-5440-200	Auto/Truck Maintenance-Gas	29,700	\$ 35,199	(5,499)	119%
01-02-5440-300	Auto/Truck Maintenance-Diesel	15,000	\$ 22,034	(7,034)	147%
Distribution System Expense		\$ 453,025	\$ 445,003	\$ 8,022	98%
Operations - Water					
Totals		\$ 1,447,762	\$ 1,654,373	\$ (206,611)	114%

**Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)**

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
01-07-5000-500	System Operations	400,290	\$ 399,842	448	100%
01-07-5000-510	System Operations OT	18,000	\$ 13,679	4,321	76%
01-07-5000-800	Standby Pay	27,165	\$ -	27,165	0%
01-07-5047-000	Phone Allowance	-	\$ -	-	0%
01-07-5050-000	Employer Portion of PERS	40,275	\$ 47,834	(7,559)	119%
01-07-5060-000	Taxes-Payroll	25,551	\$ 38,164	(12,613)	149%
01-07-5070-000	Sick Leave/Vacation	31,558	\$ 39,127	(7,569)	124%
01-07-5080-000	Health Dental Vision	53,601	\$ 54,927	(1,326)	102%
01-07-5082-000	Life and Disability Insurance	1,446	\$ 1,597	(151)	110%
01-07-5083-000	Self Insurance	1,800	\$ 1,702	98	95%
01-07-5084-000	Wellness Program	720	\$ 825	(105)	115%
01-07-5085-000	Workers' Compensation Ins	10,306	\$ 3,252	7,054	32%
Compensation and Benefits		\$ 610,712	\$ 600,949	\$ 9,763	98%
Gen'l and Admin Expenses					
01-07-5310-000	Operator Certifications-Educ	2,000	\$ 1,631	370	82%
01-07-5311-000	Tuition Reimbursement	1,200	\$ -	1,200	0%
01-07-5320-000	Conferences & Seminars	9,500	\$ 5,997	3,503	63%
01-07-5340-000	Uniforms	-	\$ 348	(348)	0%
01-07-5350-000	Misc- Administration	-	\$ 179	(179)	0%
01-07-5355-000	Memberships/Subscriptions	-	\$ 311	(311)	0%
Gen'l and Admin Expenses		\$ 12,700	\$ 8,466	\$ 4,234	67%
Operation Expense					
01-07-5380-000	Tools and Eq Maintenance	-	\$ 733	(733)	0%
01-07-5390-000	Nitrate Plant	121,700	\$ 98,047	23,653	81%
01-07-5445-000	Telemetry & Signal System	47,250	\$ 77,533	(30,283)	164%
01-07-5460-000	Water Treatment Expense	128,300	\$ 147,996	(19,696)	115%
Operation Expense		\$ 322,650	\$ 324,309	\$ (18,591)	101%
Water System Expense					
01-07-5400-000	Water Usage Cost Exp Well 16	\$ 82,047	\$ 56,177	\$ 25,870	68%
01-07-5401-000	Purchased Water FMWD	3,102,748	\$ 2,868,610	234,138	92%
01-07-5402-000	Power Purchased - Pumping	850,630	\$ 753,332	97,298	89%
Water System Expense		\$ 4,035,425	\$ 3,678,118	\$ 357,307	91%
Distribution System Expense					
01-07-5424-100	Reservoir Maintenance	165,000	\$ 119,063	45,937	72%
01-07-5424-200	Reservoir Landscape	30,000	\$ 19,465	10,535	65%
01-07-5432-100	Well Site - Maintenance	59,000	\$ 5,098	53,902	9%
01-07-5432-200	Well Site - Landscape	15,000	\$ 6,038	8,963	40%
01-07-5433-000	Booster Pumps - Maintenance	46,000	\$ 52,978	(6,978)	115%
01-07-5434-000	Emergency Power Generators	-	\$ 28,835	(28,835)	0%
Distribution System Expense		\$ 315,000	\$ 231,477	\$ 83,523	73%

**Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)**

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Operations - Water					
Totals		\$ 5,296,487	\$ 4,843,319	\$ 436,237	91%

Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
01-03-5000-000	Engineering Labor	\$ 361,993	\$ 301,396	\$ 60,597	83%
01-03-5000-010	Engineering Labor OT	7,500	\$ 4,083	3,417	54%
01-03-5045-000	Automobile Allowance	3,150	\$ 3,000	150	95%
01-03-5047-000	Phone Allowance	605	\$ -	605	0%
01-03-5050-000	Employer Portion of PERS	58,333	\$ 54,029	4,304	93%
01-03-5060-000	Taxes-Payroll	31,702	\$ 32,954	(1,252)	104%
01-03-5070-000	Sick Leave/Vacation	40,374	\$ 86,076	(45,702)	213%
01-03-5080-000	Health Dental Vision	57,796	\$ 48,667	9,129	84%
01-03-5082-000	Life and Disability Insurance	2,612	\$ 1,821	791	70%
01-03-5083-000	Self Insurance	3,600	\$ 2,173	1,427	60%
01-03-5084-000	Wellness Program	1,260	\$ 834	426	66%
01-03-5085-000	Workers' Compensation Ins	4,104	\$ 3,779	325	92%
Compensation and Benefits		\$ 573,029	\$ 538,811	\$ 34,218	94%
Gen'l and Admin Expenses					
01-03-5130-000	Administrative Consultants	\$ 257,250	\$ 183,992	\$ 73,258	72%
01-03-5135-000	Interns	8,640	\$ 3,557	5,083	41%
01-03-5180-000	Office Supplies & Misc Exp	1,500	\$ 697	803	46%
01-03-5180-100	Misc Expense - COVID-19	300	\$ -	300	0%
01-03-5260-000	Engineering Expense	3,750	\$ 4,982	(1,232)	133%
01-03-5300-000	Training	3,000	\$ -	3,000	0%
01-03-5310-000	Certifications-Educ	6,900	\$ 2,467	4,433	36%
01-03-5311-000	Tuition Reimbursement	3,000	\$ -	3,000	0%
01-03-5320-000	Conferences & Seminars	10,470	\$ 10,609	(139)	101%
01-03-5350-000	Misc- Administration	250	\$ 2,049	(1,799)	820%
01-03-5355-000	Memberships/Subscriptions	1,500	\$ 362	1,139	24%
Gen'l and Admin Expenses		\$ 296,560	\$ 208,715	\$ 87,845	70%
Operation Expense					
01-03-5370-000	Permit & Assessment Fees	\$ -	\$ 2,902	\$ (2,902)	0%
Operation Expense		\$ -	\$ 2,902	\$ (2,902)	0%
Distribution System Expense					
01-03-5410-000	Backflow Expense	\$ 750	\$ -	\$ 750	0%
01-03-5423-200	Pipelines - Paving	-	\$ 1,563	(1,563)	0%
01-03-5423-400	Pipelines - Leak Detect/Repair	31,500	\$ 14,972	16,528	48%
01-03-5424-100	Reservoir Maintenance	20,000	\$ -	20,000	0%
01-03-5425-100	Meter Maintenance	-	\$ -	-	0%
01-03-5425-200	Meters - Paving	200,000	\$ 77,382	122,618	39%
01-03-5425-700	D-Job Meters/Hydrants	-	\$ 209,161	(209,161)	0%
01-03-5431-000	Land Lease Well 16	17,600	\$ 18,228	(628)	104%
01-03-5432-300	Well Site - Lease Payment	300	\$ 300	-	100%
01-03-5433-000	Booster Pumps - Maintenance	-	\$ -	-	0%
Distribution System Expense		\$ 270,150	\$ 321,606	\$ (51,456)	119%

Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Engineering - Water					
Totals		\$ 1,139,739	\$ 1,072,034	\$ 67,705	94%

Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
01-04-5000-300	Administrative Service - Labor	\$ 128,637	\$ 100,200	\$ 28,437	78%
01-04-5045-000	Automobile Allowance	1,500	\$ 1,800	(300)	120%
01-04-5050-000	Employer Portion of PERS	14,045	\$ 15,060	(1,015)	107%
01-04-5060-000	Taxes-Payroll	8,813	\$ 8,040	773	91%
01-04-5070-000	Sick Leave/Vacation	10,248	\$ 19,487	(9,239)	190%
01-04-5080-000	Health Dental Vision	13,452	\$ 12,711	741	94%
01-04-5082-000	Life and Disability Insurance	973	\$ 566	407	58%
01-04-5083-000	Self Insurance	1,800	\$ 2,194	(394)	122%
01-04-5084-000	Wellness Program	180	\$ 225	(45)	125%
01-04-5085-000	Workers' Compensation Ins	581	\$ 864	(283)	149%
Compensation and Benefits		\$ 180,229	\$ 161,146	\$ 19,083	89%
Gen'l and Admin Expenses					
01-04-5130-000	Administrative Consultants	\$ 82,500	\$ 70,267	\$ 12,233	85%
01-04-5135-000	Interns	10,000	\$ -	10,000	0%
01-04-5180-000	Office Supplies & Misc Expense	500	\$ 1,372	(872)	274%
01-04-5270-000	Water Conservation Expense	55,000	\$ 7,134	47,866	13%
01-04-5270-400	Water Conservation Rebates	1,000	\$ -	1,000	0%
01-04-5270-600	Community Outreach	70,000	\$ 51,267	18,733	73%
01-04-5320-000	Conferences & Seminars	1,875	\$ 603	1,272	32%
01-04-5355-000	Memberships/Subscriptions	750	\$ 220	530	29%
Gen'l and Admin Expenses		\$ 221,625	\$ 130,864	\$ 90,761	59%
Operation Expense					
01-04-5450-100	Lab & Sampling Expense	\$ 150,000	\$ 163,289	\$ (13,289)	109%
01-04-5450-200	Non-Lab & Sampling	15,000	\$ -	15,000	0%
Operation Expense		\$ 165,000	\$ 163,289	\$ 1,711	99%
Regulatory - Water					
Totals		\$ 566,854	\$ 455,299	\$ 111,556	80%

Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Gen'l and Admin Expenses					
01-05-5130-000	Administrative Consultants	\$ 64,035	\$ 30,778	\$ 33,257	48%
01-05-5180-000	Office Supplies & Misc Expense	-	\$ -	-	0%
01-05-5190-000	Computers and Network	-	\$ 14,511	(14,511)	0%
01-05-5195-000	Computer Software	56,923	\$ 162,413	(105,491)	285%
01-05-5225-000	Enterprise Voice Com	11,625	\$ 17,327	(5,702)	149%
01-05-5226-000	Wireless Voice & Data	26,250	\$ 10,407	15,843	40%
01-05-5227-000	Data Communications - Fiber	16,500	\$ 29,616	(13,116)	179%
Gen'l and Admin Expenses		\$ 175,333	\$ 265,052	\$ (89,720)	151%
Operation Expense					
01-05-5445-100	Telemetry & Signal System	\$ -	\$ -	\$ -	0%
01-05-5445-200	SCADA Hardware	-	\$ 6,350	(6,350)	0%
01-05-5445-300	SCADA Software	-	\$ -	-	0%
01-05-5445-400	SCADA Phone Lines	-	\$ -	-	0%
Operation Expense		\$ -	\$ 6,350	\$ (6,350)	0%
Technology - Water					
Totals		\$ 175,333	\$ 271,402	\$ (96,070)	155%

ADMINISTRATION Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)

Q4

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
01-06-5000-200	Officer Salaries	\$ 228,423	\$ 230,074	\$ (1,651)	101%
01-06-5000-300	Administrative Service - Labor	285,564	\$ 313,313	(27,749)	110%
01-06-5000-310	Administrative Service - OT	6,000	\$ 10,925	(4,925)	182%
01-06-5045-000	Automobile Allowance	5,400	\$ 6,900	(1,500)	128%
01-06-5047-000	Phone Allowance	1,210	\$ 1,554	(344)	128%
01-06-5050-000	Employer Portion of PERS	254,452	\$ 311,797	(57,345)	123%
01-06-5060-000	Taxes-Payroll	39,101	\$ 35,771	3,330	91%
01-06-5070-000	Sick Leave/Vacation	51,517	\$ 80,737	(29,220)	157%
01-06-5080-000	Health Dental Vision	83,774	\$ 67,350	16,424	80%
01-06-5080-100	Retiree Health Care Expense	144,792	\$ -	144,792	0%
01-06-5082-000	Life and Disability Insurance	2,989	\$ 2,571	418	86%
01-06-5083-000	Self Insurance	9,000	\$ 5,760	3,240	64%
01-06-5084-000	Wellness Program	2,220	\$ 2,743	(523)	124%
01-06-5085-000	Workers' Compensation Ins	3,939	\$ 6,360	(2,421)	161%
Compensation and Benefits		\$ 1,118,381	\$ 1,075,854	\$ 42,527	96%
Gen'l and Admin Expenses					
01-06-5090-000	GL, Property, Fidelity Ins	\$ 85,083	\$ 91,572	\$ (6,489)	108%
01-06-5100-000	Accounting	10,250	\$ 3,445	6,805	34%
01-06-5125-000	Legal	154,500	\$ 180,141	(25,641)	117%
01-06-5130-000	Administrative Consultants	19,650	\$ 49,657	(30,007)	253%
01-06-5135-000	Interns	-	\$ -	-	0%
01-06-5140-000	Election Expense	-	\$ -	-	0%
01-06-5150-000	Building Maintenance	7,220	\$ 10,278	(3,058)	142%
01-06-5170-000	Landscaping Expense	8,934	\$ 16,373	(7,439)	183%
01-06-5180-000	Office Supplies & Misc Expense	4,200	\$ 5,344	(1,144)	127%
01-06-5180-100	Misc Expense - COVID-19	2,138	\$ 330	1,808	15%
01-06-5200-000	Utilities	22,255	\$ 17,727	4,528	80%
01-06-5230-000	Printing Postage Stationery	31,820	\$ 42,712	(10,892)	134%
01-06-5250-000	Water System Fees	59,600	\$ 56,239	3,361	94%
01-06-5300-000	Training	4,125	\$ 5,631	(1,506)	137%
01-06-5310-000	Certifications-Educ	3,226	\$ -	3,226	0%
01-06-5311-000	Tuition Reimbursement	-	\$ -	-	0%
01-06-5320-000	Conferences & Seminars	5,349	\$ 7,787	(2,438)	146%
01-06-5350-000	Misc Administration	5,649	\$ 45,314	(39,665)	802%
01-06-5355-000	Memberships/Subscriptions	18,900	\$ 20,235	(1,335)	107%
01-06-5365-000	Bank Charges	30,000	\$ 61,166	(31,166)	204%
Gen'l and Admin Expenses		\$ 472,899	\$ 613,951	\$ (141,052)	130%

ADMINISTRATION Crescenta Valley Water District
Water Budget Variance Report
As of June 30, 2023 (100% of Year)

Q4

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Non-Operating Expense					
01-06-5910-000	Interest Expense - Notes	\$ 29,100	\$ 313,007	\$ (283,907)	1076%
01-06-5920-100	Rental Expenses - PA House	1,350	\$ -	1,350	0%
01-06-5920-200	Rental Expenses - Sycamore	1,350	\$ -	1,350	0%
01-06-5920-300	Rental Expenses - Mills	1,350	\$ 1,459	(109)	108%
Non-Operating Expense		\$ 33,150	\$ 314,466	\$ 2,591	949%
Operation Expense					
01-06-5145-000	Taxes-Property	\$ 15,655	\$ 14,496	\$ 1,159	93%
Operation Expense		\$ 15,655	\$ 14,496	\$ 1,159	93%
Administration - Water					
Totals		\$ 1,640,085	\$ 2,018,767	\$ (94,775)	123%

SUMMARY

Crescenta Valley Water District Wastewater Budget Variance Report As of June 30, 2023 (100% of Year)

Q4

12 Month Actuals (100%)					
Description		Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Revenue					
	Wastewater - User Charges	\$ 3,630,236	\$ 3,743,169	\$ (112,933)	103%
	Interest Income Wastewater	1,000	-	1,000	0%
	Other Income Wastewater	25,200	32,188	(3,721)	128%
	Construction Revenue	24,000	39,327	(15,327)	164%
Revenue		\$ 3,680,436	\$ 3,814,684	\$ (130,981)	104%
Expenses					
	Labor & Benefits	1,663,461	1,503,305	160,156	90%
	City of LA Sewer Services	1,809,800	1,619,040	190,760	89%
	Operating Cost	1,076,098	754,293	321,805	70%
Expenses		\$ 4,549,359	\$ 3,876,638	\$ 672,721	85%
	Infrastructure	300,000	264,354	35,646	88%
	Capital Outlays & Equip	220,000	254,342	(34,342)	116%
	OPEB	-		-	0%
Total CIP & OPEB		520,000	518,696	1,304	100%
Net Revenue minus Expenses		(1,388,923)	(580,650)		

**Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)**

4th Quarter Actuals				
	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Sewage Disposal Sales	\$ 3,630,236	\$ 3,743,169	\$ (112,933)	103%
Property Owner Assessments	20,000	\$ 39,327	(19,327)	197%
Sewer Permits	4,000	\$ -	4,000	0%
Other Income	5,000	\$ 5,002	(2)	100%
Interest Earned - Sewer	1,000	\$ -	1,000	0%
Unrealized Gain/Loss on Invest	-	\$ -	-	0%
Fair Value Adjustment	-	\$ -	-	0%
Gain/Loss Sale of Investments	-	\$ -	-	0%
Rental Income - PA House	3,800	\$ 3,030	770	80%
Rental Income - Sycamore House	6,270	\$ 10,759	(4,489)	172%
Rental Income - Mills House	10,130	\$ 13,397	(3,267)	132%
	\$ 3,680,436	\$ 3,814,684	\$ (130,981)	104%

**Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)**

		4th Quarter Actuals			
Description		Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
5000-100	Director Fees	\$ 10,800	\$ 7,625	\$ 3,175	71%
5000-200	Officer Salaries	228,423	217,338	11,085	95%
5000-300	Administrative Service - Labor	235,053	228,659	6,394	97%
5000-310	Administrative Service - OT	6,250	10,925	(4,675)	175%
5000-350	Engineering Labor	162,331	100,465	61,866	62%
5000-360	Engineering Labor OT	2,500	1,361	1,139	54%
5000-400	Maintenance Labor	188,873	212,456	(23,583)	112%
5000-410	Maintenance Labor OT	22,000	8,886	13,114	40%
5000-800	Standby Pay	18,110	22,623	(4,513)	125%
5045-000	Automobile Allowance	10,050	11,700	(1,650)	116%
5047-000	Phone Allowance	1,209	1,554	(345)	129%
5050-000	Employer Portion of PERS	277,492	295,940	(18,448)	107%
5060-000	Taxes - Payroll	95,633	69,335	26,298	73%
5070-000	Sick Leave/Vacation	59,211	92,252	(33,041)	156%
5080-000	Health Dental Vision	200,844	180,402	20,442	90%
5080-100	Retiree Health Care Expense	96,528	-	96,528	0%
5082-000	Life and Disability Insurance	7,058	5,440	1,618	77%
5083-000	Self Insurance	12,000	7,572	4,428	63%
5084-000	Wellness Program	3,880	2,342	1,538	60%
5085-000	Workers' Compensation Ins	25,216	26,430	(1,214)	105%
Compensation and Benefits		\$ 1,663,461	\$ 1,503,305	\$ 160,156	90%

**Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)**

Description		Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Gen'l and Admin Expenses					
5090-000	GL, Property, Fidelity Ins	85,083	90,409	(5,326)	106%
5100-000	Accounting	10,250	3,055	7,195	30%
5125-000	Legal	51,500	48,802	2,698	95%
5130-000	Administrative Consultants	456,145	180,164	275,981	39%
5135-000	Interns	-	1,186	(1,186)	0%
5140-000	Election Expense	22,500	-	22,500	0%
5150-000	Building Maintenance	5,476	4,211	1,265	77%
5170-000	Landscaping Expense	5,866	7,621	(1,755)	130%
5180-000	Office Supplies & Misc Expense	11,700	5,602	6,098	48%
5190-000	Computers and Network	-	9,597	(9,597)	0%
5195-000	Computer Software	18,974	52,371	(33,397)	276%
5200-000	Utilities	10,260	8,864	1,396	86%
5225-000	Enterprise Voice Communication	3,875	7,695	(3,820)	199%
5226-000	Wireless Voice & Data	8,750	3,157	5,593	36%
5227-000	Data Communications - Fiber	5,500	10,192	(4,692)	185%
5230-000	Printing Postage Stationery	31,820	31,694	126	100%
5260-000	Engineering Expense	1,250	571	679	46%
5300-000	Training	4,500	2,179	2,321	48%
5320-000	Conferences & Seminars	\$ 9,876	\$ 8,792	\$ 1,084	89%
5350-000	Misc Administration	3,901	21,057	(17,156)	540%
5355-000	Memberships/Subscriptions	8,975	7,436	1,539	83%
5365-000	Bank Charges	30,000	38,464	(8,464)	128%
Gen'l and Admin Expenses		\$ 786,201	\$ 543,119	\$ 243,082	69%
Non-Operating Expense					
5920-100	Rental Expenses - PA House	\$ 450	\$ -	\$ 450	0%
5920-200	Rental Expenses - Sycamore	450	-	450	0%
5920-300	Rental Expense - Mills	450	486	(36)	108%
Non-Operating Expense		\$ 1,350	\$ 486	\$ 864	36%
Operations Expense					
5145-000	Taxes-Property	\$ 5,255	\$ 4,832	\$ 423	92%
5310-000	Operator Certifications-Educ	2,574	2,630	(56)	102%
5330-000	Safety & Security	6,738	6,715	23	100%
5340-000	Uniforms	5,705	2,978	2,727	52%
5360-000	Emergency Operations/Repairs	11,500	7,327	4,173	64%
5380-000	Tools and Eq Maintenance	17,250	12,888	4,362	75%
5402-000	Power Purchased - Lift Stn	600	13,660	(13,060)	2277%
5445-100	Telemetry & Signal System	15,750	18,776	(3,026)	119%
5445-200	SCADA Hardware	-	2,150	(2,150)	0%
5445-300	SCADA Software	-	-	-	0%
5445-400	SCADA Phone Lines	-	-	-	0%
Operations Expense		\$ 65,372	\$ 71,956	\$ (6,584)	110%

Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)

Description		Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Wastewater System Expense					
5434-000	Emergency Power Generators	\$ -	\$ -	\$ -	0%
5700-000	Wastewater System Expense	1,809,800	1,619,040	190,760	89%
Wastewater System Expense		\$ 1,809,800	\$ 1,619,040	\$ 190,760	89%
Collection System Expense					
5423-000	Pipelines - Maintenance	\$ -	\$ 18	\$ (18)	0%
5423-100	Pipelines - Maintenance	111,250	34,066	77,184	31%
5440-100	Auto/Truck Maintenance	13,025	17,645	(4,620)	135%
5440-200	Auto/Truck Maintenance-Gas	9,900	11,733	(1,833)	119%
5440-300	Auto/Truck Maintenance-Diesel	5,000	7,923	(2,923)	158%
5621-000	Sewer Flow Monitoring Expense	19,000	14,810	4,190	78%
5624-000	Sewer Camera Van Inspection	15,000	11,774	3,226	78%
5625-000	Sewer Interceptor Maintenance	29,000	20,715	8,285	71%
5628-000	Sewer Lift Station Maintenance	21,000	20,048	952	95%
Collection System Expense		\$ 223,175	\$ 138,732	\$ 84,443	62%
Wastewater Totals					
Totals		\$ 4,549,359	\$ 3,876,638	\$ 672,721	85%

Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
02-01-5000-100	Director Fees	\$ 10,800	\$ 7,625	\$ 3,175	71%
02-01-5060-000	Taxes - Payroll	706	697	9	1
02-01-5085-000	Workers' Compensation Ins	100	57	43	1
Compensation and Benefits		\$ 11,606	\$ 8,379	\$ 3,227	72%
Gen'l and Admin Expenses					
02-01-5200-000	Utilities		\$ 1,676	\$ (1,676)	0%
02-01-5320-000	Conferences & Seminars	\$ 1,875	\$ 922	\$ 953	49%
02-01-5350-000	Misc Administration		\$ 92	\$ (92)	0%
02-01-5140-000	Election Expense	22,500	-	22,500	0%
Gen'l and Admin Expenses		\$ 24,375	\$ 2,690	\$ 21,685	11%
Board - Wastewater					
Totals		35,981.00	11,069.00	24,912.00	31%

Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
02-02-5000-300	Administrative Service - Labor	\$ 27,384	\$ 26,647	\$ 737	97%
02-02-5000-310	Administrative Service - OT	250	-	250	0%
02-02-5000-400	Maintenance Labor	188,873	\$ 212,456	(23,583)	112%
02-02-5000-410	Maintenance Labor OT	22,000	\$ 8,886	13,114	40%
02-02-5000-800	Standby Pay	18,110	\$ 22,623	(4,513)	125%
02-02-5047-000	Phone Allowance	-	\$ -	-	0%
02-02-5050-000	Employer Portion of PERS	59,605	\$ 40,994	18,611	69%
02-02-5060-000	Taxes-Payroll	44,075	\$ 19,202	24,873	44%
02-02-5070-000	Sick Leave/Vacation	25,165	\$ 28,445	(3,280)	113%
02-02-5080-000	Health Dental Vision	97,496	\$ 94,964	2,532	97%
02-02-5082-000	Life and Disability Insurance	2,676	\$ 2,135	541	80%
02-02-5083-000	Self Insurance	2,400	\$ 819	1,581	34%
02-02-5084-000	Wellness Program	1,440	\$ 915	525	64%
02-02-5085-000	Workers' Compensation Ins	19,367	\$ 19,038	329	98%
Compensation and Benefits		\$ 508,841	\$ 477,124	\$ 31,717	94%
Gen'l and Admin Expenses					
02-02-5130-000	Administrative Consultants		\$ 5,037	\$ (5,037)	0%
02-02-5180-000	Office Supplies & Misc Expense	\$ 7,000	\$ 1,387	\$ 5,613	20%
02-02-5180-100	Misc Expense - COVID-19	\$ -	\$ -	\$ -	0%
02-02-5320-000	Conferences & Seminars	2,250	\$ 2,446	(196)	109%
02-02-5355-000	Memberships/Subscriptions	625	\$ 518	107	0%
Gen'l and Admin Expenses		\$ 9,875	\$ 9,388	\$ 487	0%

Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)

GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Operation Expense					
02-02-5150-000	Building Maintenance-Plant	\$ 3,088	\$ 1,448	\$ 1,640	47%
02-02-5170-000	Landscaping Expense-Plant	2,800	\$ 1,809	991	65%
02-02-5200-000	Utilities-Plant	2,875	\$ 1,728	1,147	60%
02-02-5300-000	Training-Plant	2,625	\$ 557	2,068	21%
02-02-5310-000	Operator Certifications-Educ	1,400	\$ 1,846	(446)	132%
02-02-5311-000	Tuition Reimbursement	1,750	\$ 33	1,717	2%
02-02-5330-000	Safety & Security	6,738	\$ 6,715	23	100%
02-02-5350-000	Misc Administration	1,250	\$ 3,141	(1,891)	251%
02-02-5340-000	Uniforms	5,705	\$ 2,978	2,727	52%
02-02-5360-000	Emergency Operations/Repairs	11,500	\$ 7,327	4,173	64%
02-02-5380-000	Tools and Eq Maintenance	17,250	\$ 12,888	4,362	75%
02-02-5402-000	Power Purchased - Lift Stn	600	\$ 13,660	(13,060)	2277%
02-02-5441-000	Inventory Shrinkage/Overage	2,000	\$ -	2,000	0%
02-02-5445-100	Telemetry & Signal System	15,750	\$ 18,776	(3,026)	119%
Operation Expense		\$ 75,331	\$ 72,906	\$ 2,425	97%
Collection System Expense					
02-02-5423-000	Pipeline Maintenance		\$ 18	(18)	0%
02-02-5423-100	Pipelines - Maintenance	111,250	\$ 34,066	77,184	31%
02-02-5440-100	Auto/Truck Maintenance	13,025	\$ 17,645	(4,620)	135%
02-02-5440-200	Auto/Truck Maintenance-Gas	9,900	\$ 11,733	(1,833)	119%
02-02-5440-300	Auto/Truck Maintenance-Diesel	5,000	\$ 7,923	(2,923)	158%
02-02-5621-000	Sewer Flow Monitoring Expense	-	\$ -	-	0%
02-02-5624-000	Sewer Camera Van Inspection	15,000	\$ 11,774	3,226	78%
02-02-5625-000	Sewer Interceptor Maintenance	29,000	\$ 20,715	8,285	71%
02-02-5628-000	Sewer Lift Station Maintenance	21,000	\$ 20,048	952	95%
Collection System Expense		\$ 204,175	\$ 123,922	\$ 80,253	61%
Wastewater System Expense					
02-02-5434-000	Emergency Power Generators	\$ -	\$ -	\$ -	0%
02-02-5700-000	Wastewater System Expense	1,809,800	\$ 1,619,040	190,760	89%
Wastewater System Expense		\$ 1,809,800	\$ 1,619,040	\$ 190,760	89%
Operations - Wastewater					
Totals		\$ 2,608,022	\$ 2,302,380	\$ 305,642	88%

Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
02-03-5000-000	Engineering Labor	\$ 162,331	\$ 100,465	\$ 61,866	62%
02-03-5000-010	Engineering Labor OT	2,500	\$ 1,361	1,139	54%
02-03-5045-000	Automobile Allowance	3,150	\$ 3,000	150	95%
02-03-5047-000	Phone Allowance	403	\$ -	403	0%
02-03-5050-000	Employer Portion of PERS	38,889	\$ 36,020	2,869	93%
02-03-5060-000	Taxes-Payroll	20,155	\$ 10,985	9,170	55%
02-03-5070-000	Sick Leave/Vacation	13,458	\$ 18,470	(5,012)	137%
02-03-5080-000	Health Dental Vision	38,531	\$ 32,445	6,086	84%
02-03-5082-000	Life and Disability Insurance	1,741	\$ 1,214	527	70%
02-03-5083-000	Self Insurance	2,400	\$ 1,449	951	60%
02-03-5084-000	Wellness Program	840	\$ 278	562	33%
02-03-5085-000	Workers' Compensation Ins	2,736	\$ 2,519	217	92%
Compensation and Benefits		\$ 287,134	\$ 208,206	\$ 78,928	73%
Gen'l and Admin Expenses					
02-03-5130-000	Administrative Consultants	\$ 400,750	\$ 153,110	\$ 247,640	38%
02-03-5135-000	Interns	-	\$ 1,186	(1,186)	0%
02-03-5180-000	Office Supplies & Misc Expense	-	\$ 232	(232)	0%
02-03-5180-100	Misc Expense - COVID-19	-	\$ -	-	0%
02-03-5260-000	Engineering Expense	1,250	\$ 571	679	46%
02-03-5300-000	Training	500	\$ -	500	0%
02-03-5310-000	Operator Certifications-Educ	800	\$ 784	16	98%
02-03-5320-000	Conferences & Seminars	3,375	\$ 2,732	643	81%
02-03-5311-000	Tuition Reimbursement	1,000	\$ -	1,000	0%
02-03-5355-000	Memberships/Subscriptions	1,300	\$ 121	1,179	9%
02-03-5350-000	Misc Administration	250	\$ 770	(520)	308%
Gen'l and Admin Expenses		\$ 409,225	\$ 159,506	\$ 249,719	39%
Collection System Expense					
02-03-5621-000	Sewer Flow Monitoring Expense	\$ 19,000	\$ 14,810	\$ 4,190	78%
02-03-5410-000	Backflow Expense	\$ 250	\$ -	\$ 250	0%
Collection System Expense		\$ 19,250	\$ 14,810	\$ 4,190	77%
Engineering - Wastewater					
Totals		\$ 715,609	\$ 382,522	\$ 332,837	53%

Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
02-04-5000-300	Administrative Service - Labor	\$ 42,879	\$ 33,592	\$ 9,287	78%
02-04-5045-000	Automobile Allowance	1,500	\$ 1,800	(300)	120%
02-04-5050-000	Employer Portion of PERS	9,363	\$ 10,040	(677)	107%
02-04-5060-000	Taxes-Payroll	5,652	\$ 2,680	2,972	47%
02-04-5070-000	Sick Leave/Vacation	3,416	\$ 3,670	(254)	107%
02-04-5080-000	Health Dental Vision	8,968	\$ 8,474	494	94%
02-04-5082-000	Life and Disability Insurance	648	\$ 377	271	58%
02-04-5083-000	Self Insurance	1,200	\$ 1,464	(264)	122%
02-04-5084-000	Wellness Program	120	\$ 75	45	63%
02-04-5085-000	Workers' Compensation Ins	387	\$ 576	(189)	149%
Compensation and Benefits		\$ 74,133	\$ 62,748	\$ 11,385	85%
Gen'l and Admin Expenses					
02-04-5130-000	Administrative Consultants	\$ 27,500	\$ 12	\$ 27,488	0%
02-04-5135-000	Interns	\$ -	\$ -	\$ -	0%
02-04-5180-000	Office Supplies & Misc Expense	500	\$ 707	(207)	141%
02-04-5320-000	Conferences & Seminars	625	\$ 141	484	23%
02-04-5355-000	Memberships/Subscriptions	750	\$ -	750	0%
Gen'l and Admin Expenses		\$ 29,375	\$ 860	\$ 28,515	3%
Regulatory - Wastewater					
Totals		\$ 103,508	\$ 63,608	\$ 39,900	61%

Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Gen'l and Admin Expenses					
02-05-5130-000	Administrative Consultants	\$ 21,345	\$ 9,162	\$ 12,183	43%
02-05-5180-000	Office Supplies & Misc Expense	-	\$ -	-	0%
02-05-5190-000	Computers and Network	-	\$ 9,597	(9,597)	0%
02-05-5195-000	Computer Software	18,974	\$ 52,371	(33,397)	276%
02-05-5225-000	Enterprise Voice Com	3,875	\$ 7,695	(3,820)	199%
02-05-5226-000	Wireless Voice & Data	8,750	\$ 3,157	5,593	36%
02-05-5227-000	Data Communications - Fiber	5,500	\$ 10,192	(4,692)	185%
Gen'l and Admin Expenses		\$ 58,444	\$ 92,174	\$ (33,730)	158%
Operation Expense					
02-05-5445-100	Telemetry & Signal System	\$ -	\$ -	\$ -	0%
02-05-5445-200	SCADA Hardware	-	\$ 2,150	(2,150)	0%
02-05-5445-300	SCADA Software	-	\$ -	-	0%
02-05-5445-400	SCADA Phone Lines	-	\$ -	-	0%
Operation Expense		\$ -	\$ 2,150	\$ (2,150)	0%
Technology - Wastewater					
Total Expense		\$ 58,444	\$ 94,324	\$ (35,880)	161%

**Crescenta Valley Water District
Wastewater Budget Variance Report
As of June 30, 2023 (100% of Year)**

		4th Quarter Actuals			
GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Compensation and Benefits					
02-06-5000-200	Officer Salaries	\$ 228,423	\$ 217,338	\$ 11,085	95%
02-06-5000-300	Administrative Service - Labor	164,790	\$ 168,420	(3,630)	102%
02-06-5000-310	Administrative Service - OT	6,000	\$ 10,925	(4,925)	182%
02-06-5045-000	Automobile Allowance	5,400	\$ 6,900	(1,500)	128%
02-06-5047-000	Phone Allowance	806	\$ 1,554	(748)	193%
02-06-5050-000	Employer Portion of PERS	169,635	\$ 208,886	(39,251)	123%
02-06-5060-000	Taxes-Payroll	25,045	\$ 35,771	(10,726)	143%
02-06-5070-000	Sick Leave/Vacation	17,172	\$ 41,667	(24,495)	243%
02-06-5080-000	Health Dental Vision	55,849	\$ 44,519	11,330	80%
02-06-5080-100	Retiree Health Care Expense	96,528	\$ -	96,528	0%
02-06-5082-000	Life and Disability Insurance	1,993	\$ 1,714	279	86%
02-06-5083-000	Self Insurance	6,000	\$ 3,840	2,160	64%
02-06-5084-000	Wellness Program	1,480	\$ 1,074	406	73%
02-06-5085-000	Workers' Compensation Ins	2,626	\$ 4,240	(1,614)	161%
Compensation and Benefits		\$ 781,747	\$ 746,848	\$ 34,899	96%
Gen'l and Admin Expenses					
02-06-5090-000	GL, Property, Fidelity Ins	\$ 85,083	\$ 90,409	\$ (5,326)	106%
02-06-5100-000	Accounting	10,250	\$ 3,055	7,195	30%
02-06-5125-000	Legal	51,500	\$ 48,802	2,698	95%
02-06-5130-000	Administrative Consultants	6,550	\$ 12,843	(6,293)	196%
02-06-5150-000	Building Maintenance	2,388	\$ 2,763	(375)	116%
02-06-5170-000	Landscaping Expense	3,066	\$ 5,812	(2,746)	190%
02-06-5180-000	Office Supplies & Misc Expense	4,200	\$ 3,276	924	78%
02-06-5180-100	Misc Expense - COVID-19	713	\$ 38	675	5%
02-06-5200-000	Utilities	7,385	\$ 5,460	1,925	74%
02-06-5230-000	Printing Postage Stationery	31,820	\$ 31,694	126	100%
02-06-5300-000	Training	1,375	\$ 1,622	(247)	118%
02-06-5310-000	Certifications-Educ	374	\$ -	374	0%
02-06-5311-000	Tuition Reimbursement	-	\$ -	-	0%
02-06-5320-000	Conferences & Seminars	1,751	\$ 2,551	(800)	146%
02-06-5350-000	Misc Administration	2,401	\$ 17,054	(14,653)	710%
02-06-5355-000	Memberships/Subscriptions	6,300	\$ 6,797	(497)	108%
02-06-5365-000	Bank Charges	30,000	\$ 38,464	(8,464)	128%
Gen'l and Admin Expenses		\$ 245,156	\$ 270,640	\$ (25,484)	110%

GL#	Description	Annual Budget	4th Quarter Actual	Remaining Annual Budget	% of Total Budget
Non-Operating Expense					
02-06-5920-100	Rental Expenses - PA House	\$ 450	\$ -	\$ 450	0%
02-06-5920-200	Rental Expenses - Sycamore	450	\$ -	450	0%
02-06-5920-300	Rental Expenses - Mills	450	\$ 486	(36)	108%
Non-Operating Expense		\$ 1,350	\$ 486	\$ 864	36%
Operation Expense					
02-06-5145-000	Taxes-Property	\$ 5,255	\$ 4,832	\$ 423	92%
Operation Expense		\$ 5,255	\$ 4,832	\$ 423	92%
Administration - Wastewater					
Total Expense		\$ 1,033,508	\$ 1,022,806	\$ 10,702	99%