CRESCENTA VALLEY WATER DISTRICT

2700 FOOTHILL BOULEVARD
LA CRESCENTA, CALIFORNIA

To be held on
February 2, 2022 at 1:00 PM

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

Posted February 1, 2022 at 1:00 PM

TELECONFERENCING NOTICE

Under AB 361 and District Resolution No. 772, the District will continue to hold Board and Committee meetings by teleconference, due to the continuing State of Emergency for COVID-19 and the ongoing imminent risks to the health or safety of the attendees from COVID-19.

[This meeting will be held by teleconference only.]

Any member of the public may participate 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: 813 4753 7426

[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/81347537426

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. Presentation of Audited Financial Statements for FY 2020-21

2. Review of Q2 Budget Report for FY 2021-22

Committee Members' Request for Future Agenda Items

Adjournment

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Crescenta Valley Water District

Finance Committee

February 2, 2022

Agenda Item #1 – Acceptance of Audited Financial Statements for FY 2020-21

This agenda item reports on the audited financial statements for FY 2020-21 ahead of a recommendation to the Board to accept the financial statements.

The use of an independent audit firm to review the District's financial statement is required and is also a key factor in the District's commitment to transparency and accountability. Audited financial statements ensure that the District's financial position is accurately stated and that the District's internal controls are working appropriately. Additionally, they are required for disclosure to the District's creditors. The Board has hired Clifton Larson Allen (CLA) as the District's auditors. Although staff provides the auditors with the information they need, CLA reports to and takes direction from the Board of Directors.

The highest opinion an auditor can confer is that the financial statements present fairly, in all material aspects, the financial position of the District. CLA will share this opinion with the Finance Committee, in addition to the process used to perform the audit.

Fiscal responsibility and efficient use of public fund is of utmost importance to the Board and staff. The constantly changing environment requires staff to adapt and modify its practices in order continue efficient use of and safeguarding of public funds. Staff's goal is to provide accurate information in a timely manner to the board and community.

Staff has provided a copy of the final draft of the report for review by the committee. CLA will provide a short presentation and will be available as a resource related to the statements.

Agenda Item #2 – Review of Q2 Budget Report

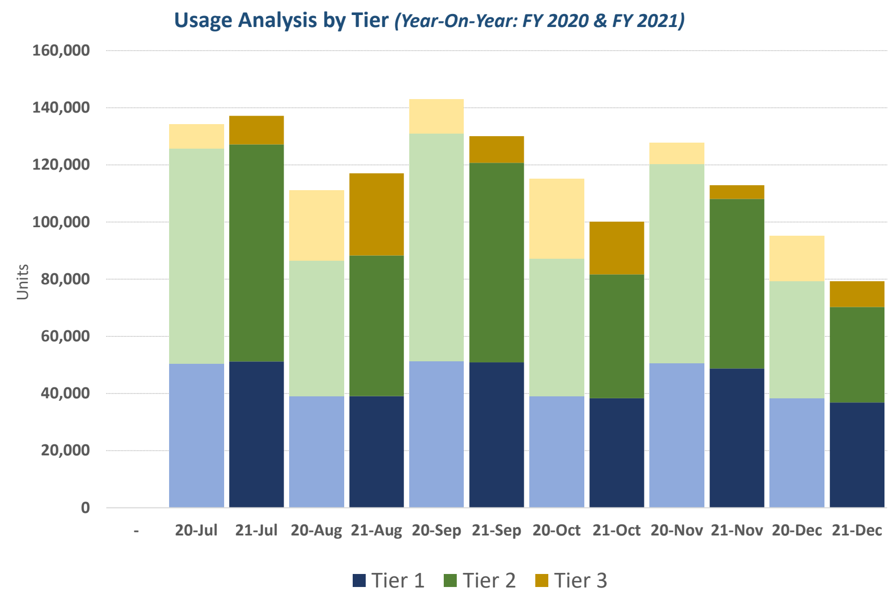
This agenda item reports on the District's FY 2021-22 budget as of the conclusion of the 2nd quarter of the fiscal year.

The District has now passed the halfway point of the fiscal year. The following discussion is intended to provide additional context to the actual revenue and expenditure figures.

WATER FUND

Water sales had tracked well with the budget for July and August and then fell off from September through December. Currently, the District is projected to collect 91% of budgeted water revenues, which leaves a $1.2M revenue shortfall. With irrigation sales higher than expected, the revenue shortfall comes from residential customer classes. It is unclear whether the reduced consumption is due to above-average rainfall, conservation, or economic factors.

Staff developed an analysis comparing consumption by tier for the last fiscal year vs. the current fiscal year. The analysis is not conclusive, but it suggests that the reduced consumption is driven by conservation, as it coincides with conservation messaging due to the severe drought and precedes the above-average rainfall seen in November and December.



Staff will continue monitoring and reporting on consumption revenue, and there are still a number of warmer months remaining in the fiscal year.

Operating expenses are projected at $274K less than budgeted, which would offset a portion of revenue losses. This is driven primarily by the reduced consumption and the associated reduction in Foothill and Glendale imported water purchases and the cost of pumping water.

The water fund had been budgeted to add $132K to reserves. At this time, the water fund is expected to draw approximately $944K from reserves by year end.

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

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

- Dept 2 – Operations
  - The Operations expense budget as a whole is projected to decrease by $276K, and this is primarily driven by decreases in imported water purchases and power cost
  - Operator certifications expense is higher than budgeted due to an incentive for attaining higher certifications based on operational and regulatory needs that were identified
  - Safety and security expense is higher based on an identified need for updating safety harnesses for the system operators
  - Uniforms expense is lower based on cost savings from revisiting the terms of service
  - Nitrate plant expense is higher based on the additional cost associated with re-initiating service with the plant
  - Reservoir maintenance expense is higher based on the need for remediating items identified by the Department of Drinking Water

- Meter maintenance and lateral leaks expenses vary significantly from budget, as these driven in large part by repair and operational needs as they arise

- Dept 3 – Engineering
  - Most Engineering line items are tracking under budget and are projected to be $59K under budget
  - Administrative consultants expense is lower based on quotes lower than estimated for various initiatives including GIS, hydraulic modeling, and grant assistance
  - Training expense is higher based on a focus on professional development and succession planning
  - D-Job expense is higher. This is offset by revenue from developer activity as those expenses are billed to the developer

- Dept 4 – Regulatory and Public Outreach
  - The Regulatory and Public Outreach budget is tracking well overall
  - Water conservation rebates expense is lower based on not matching FMWD rebates
  - Community outreach expense is higher based on greater emphasis on messaging related to the drought and noticing of rates
  - Lab sampling expense is projected to track with the budget. Although the unit cost of testing has increased based on the District's preferred lab closing, lighter testing requirements earlier in the year offset the increased costs

- Dept 5 – Technology
  - The Technology budget is tracking well overall
  - Wireless voice and data expense is higher based on the need to standardize communication devices and access (cell phones for field use)

- Dept 6 – Administration
  - The Administration budget is tracking well overall
  - Administrative consultants expense is higher based on organizational consulting engaged following organizational transition last year. This cost is offset by the reduction in compensation expense in the Operations department
  - Miscellaneous expense for Covid is higher based on related safety measures persisting longer than anticipated

<u>WASTEWATER FUND</u>

The wastewater fund is tracking well with the budget, which was budgeted to draw $817K from reserves by year-end. Revenues are consistent with budgeted, and the wastewater fund is currently projected to draw $805K from reserves.

Wastewater treatment costs paid to the City of LA represent the majority of costs for the wastewater fund. Historically, the District has been assessed a reconciliation bill at the end of the fiscal year. While this possibility has been accounted for in the budget, the District cannot predict what the reconciliation bill will be.

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

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

- Dept 2 – Operations
  - Most Operations line items are tracking with the budget and are projected to be $47K above budget
  - Safety and security expense is higher based on identified needs for frayed or expired equipment such as for confined spaces and traffic delineation

- Dept 3 – Engineering
  - Most Engineering line items are tracking with the budget and are projected to be $55K under budget
  - Administrative consultants expense is projected to meet the budget. The primary component of this budget was the Wastewater Master Plan. Although there were no bids for the project, staff is considering splitting the job into components and/or completing a portion of the report in-house and this item remains in the budget for the time being

- Dept 4 – Regulatory and Public Affairs
  - Most Regulatory and Public Affairs line items are tracking with the budget and are projected to be $5K under budget
- Dept 5 – Technology
  - Most Technology line items are tracking with the budget and are projected to be $14K above budget

- Dept 6 – Administration
  - The Administration budget is tracking well overall and is projected to be $23K above budget
  - Administrative consultants expense is higher based on organizational consulting engaged following organizational transition last year. This cost is offset by the reduction in compensation expense in the Operations department (this represents the wastewater counterpart to the note for the water fund, described above)
  - Miscellaneous expense for Covid is higher based on related safety measures persisting longer than anticipated (this represents the wastewater counterpart to the note for the water fund, described above)
  - Miscellaneous administration expense is higher due to an increased focus on internal and external programming such as the blood drive, canned food drive, and time capsule event

SUMMARY

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

Q2

Description	Annual Budget	Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
	6 Month Actuals (50%)				Management Estimate		
Revenue							
Water Sales - Fixed	$ 3,294,481	$ 1,588,872	$ 1,705,609	48%	$ 3,175,000	$ 119,481	96%
Water Sales - Metered	10,372,933	5,385,969	4,986,964	52%	9,450,000	922,933	91%
Interest Income Water	200,000	-	200,000	0%	100,000	100,000	50%
Other Income Water	180,600	58,465	122,135	32%	123,957	56,643	69%
Construction Revenue	250,000	83,246	166,754	33%	215,000	35,000	86%
Revenue	**$ 14,298,014**	**$ 7,116,552**	**$ 7,181,462**	**50%**	**$ 13,063,957**	**$ 1,234,057**	**91%**
Expenses							
Labor & Benefits	$ 3,157,035	$ 1,425,830	$ 1,731,205	45%	$ 3,044,523	$ 112,511	96%
Imported Water (Foothill)	3,491,618	1,777,730	1,713,888	51%	3,295,000	196,618	94%
Imported Water (Glendale)	80,868	27,746	53,122	34%	64,900	15,968	80%
Power Cost	825,854	262,732	563,122	32%	760,000	65,854	92%
Operating Cost	2,428,205	1,151,131	1,277,074	47%	2,545,411	(117,206)	105%
Expenses	**$ 9,983,580**	**$ 4,645,169**	**$ 5,338,410**	**47%**	**$ 9,709,834**	**$ 273,746**	**97%**
Debt Service	**$ 581,000**	**$ 581,000**	**$ -**	**100%**	**$ 581,000**	**$ -**	**100%**
Infrastructure	$ 3,286,756	$ 283,956	$ 3,002,800	**9%**	$ 3,517,214	(230,458)	107%
***Bond Funded CIP	2,430,503	881,803	1,548,700	**36%**	2,708,142	(277,639)	111%
Capital Outlays & Equip	315,000	81,747	233,253	**26%**	200,000	115,000	63%
OPEB	-	-	-	**0%**	-	-	
Total CIP & OPEB	**6,032,259**	**1,247,506**	**4,784,753**	**21%**	**$ 6,425,356**	**$ (393,097)**	**107%**
Net Revenue minus Expenses	**131,678**	**1,524,680**			**(944,091)**		

REVENUE

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

Q2

Description		2nd Quarter Actuals: Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Management Estimate: Projected Year-End Revenue	Projected Excess/ (Defeceit)	% of Total Budget
Revenue								
4010-000	Water Sales - Consumers	$ 9,913,157	$ 5,011,250	$ 4,901,907	51%	$ 8,800,000	$ (1,113,157)	89%
4010-007	Irrigation	459,776	$ 374,719	85,057	82%	650,000	190,224	141%
4010-008	Water Sales- Service Charge	3,210,387	1,551,293	1,659,094	48.3%	3,100,000	(110,387)	97%
4010-009	Water Sales - Fire Service	84,094	37,579	46,515	45%	75,000	(9,094)	89%
4020-000	Water Sales - Others	75,000	15,497	59,503	21%	30,000	(45,000)	40%
4110-000	Meter Installation/Hydrant	50,000	1,213	48,787	2%	50,000	-	100%
4220-000	Water Systems Connect Fee	72,500	82,033	(9,533)	113%	165,000	92,500	228%
4230-000	Other Income - Misc	10,000	1,638	8,362	16%	5,000	(5,000)	50%
4230-010	Other Income - Flood Meters	-	-	-	0%	-	-	0%
4230-020	Other Income - Applications	35,000	11,300	23,700	32%	22,600	(12,400)	65%
4240-000	Interest Earned - Water	160,000	-	160,000	0%	100,000	(60,000)	63%
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	40,000	-	40,000	0%	-	(40,000)	0%
4275-001	Rental Income - PA House	11,400	5,640	5,760	49%	11,400	-	100%
4275-002	Rental Income - Sycamore House	18,800	9,315	9,485	50%	18,800	-	100%
4275-003	Rental Income - Mills House	30,400	15,075	15,325	50%	30,400	-	100%
4280-000	MTBE Settlement	-	5,757	(5,757)	0%	5,757	5,757	0%
4285-000	Grant Revenue - State	125,000	-	125,000	0%	-	(125,000)	0%
4287-000	Capital Contributions - Local	-	-	-	0%	-	-	0%
Revenue		**$ 14,298,014**	**$ 7,122,309**	**$ 7,175,705**	**50%**	**$ 13,063,957**	**$ (1,234,057)**	**91%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

	Description	Annual Budget	2nd Quarter Actuals: 2nd 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	$ 10,800	$ 3,555	$ 7,245	33%	$ 10,100	$ 700	94%
5000-200	Officer Salaries	212,977	104,555	108,422	49%	210,000	$ 2,977	99%
5000-300	Administrative Service - Labor	489,898	230,418	259,480	47%	460,841	$ 29,057	94%
5000-310	Administrative Service - OT	6,750	2,366	4,384	35%	4,925	$ 1,825	73%
5000-350	Engineering Labor	311,984	149,719	162,265	48%	300,000	$ 11,984	96%
5000-360	Engineering Labor OT	7,500	210	7,290	3%	1,256	$ 6,244	17%
5000-400	Maintenance Labor	360,131	187,811	172,320	52%	375,622	$ (15,491)	104%
5000-410	Maintenance Labor OT	47,250	16,071	31,179	34%	32,143	$ 15,107	68%
5000-500	System Operations	368,910	165,439	203,470	45%	330,879	$ 38,031	90%
5000-510	System Operations OT	18,000	6,450	11,550	36%	12,900	$ 5,100	72%
5000-800	Standby Pay	51,430	25,621	25,809	50%	51,241	$ 189	100%
5045-000	Automobile Allowance	10,200	5,100	5,100	50%	10,200	$ -	100%
5047-000	Phone Allowance	4,464	504	3,960	11%	1,440	$ 3,024	32%
5050-000	Employer Portion of PERS	420,850	194,680	226,170	46%	390,345	$ 30,505	93%
5052-000	GASB 68 Adjustment - Water	-	-	-	0%	-	$ -	0%
5052-001	GASB 75 Adjustment	-	-	-	0%	-	$ -	0%
5060-000	Taxes-Payroll	140,167	66,534	73,633	47%	137,762	$ 2,405	98%
5070-000	Sick Leave/Vacation-Office	170,860	93,450	77,409	55%	184,486	$ (13,627)	108%
5080-000	Health Dental Vision	317,041	146,083	170,958	46%	322,224	$ (5,183)	102%
5080-055	Retiree Health Care Expense	-	-	-	0%	-	$ -	0%
5080-100	Retiree Health Care Expense	144,792	-	144,792	0%	144,792	$ -	100%
5082-000	Life and Disability Insurance	9,781	4,749	5,032	49%	9,567	$ 214	98%
5083-000	Self Insurance	14,400	3,737	10,663	26%	14,400	$ -	100%
5084-000	Wellness Program	6,000	1,757	4,243	29%	6,000	$ -	100%
5085-000	Workers' Compensation Ins	32,850	17,020	15,830	52%	33,400	$ (550)	102%
Compensation and Benefits		**$ 3,157,035**	**$ 1,425,830**	**$ 1,731,205**	**45%**	**$ 3,044,523**	**$ 112,511**	**96%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

	Description	Annual Budget	2nd 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	$ 67,000	$ 34,671	$ 32,329	52%	68,000	$ (1,000)	101%
5100-000	Accounting	9,750	4,794	4,956	49%	10,000	$ (250)	103%
5125-000	Legal	133,500	45,986	87,514	34%	150,000	$ (16,500)	112%
5130-000	Administrative Consultants	360,450	175,895	184,555	49%	367,750	$ (7,300)	102%
5135-000	Interns	7,050	3,314	3,736	47%	5,600	$ 1,450	79%
5140-000	Election Expense	-	-	-	0%	-	$ -	0%
5150-000	Building Maintenance-Office	38,287	6,770	31,516	18%	22,500	$ 15,787	59%
5160-000	Furniture & Fixtures Expense	-	-	-	0%	-	$ -	0%
5170-000	Landscaping Expense	14,202	3,798	10,404	27%	14,800	$ (598)	104%
5180-000	Office Supplies & Misc Expense	14,250	6,151	8,099	43%	13,500	$ 750	95%
5180-100	Misc Expense - COVID-19	5,375	3,338	2,038	62%	5,750	$ (375)	107%
5190-000	Computers and Network	18,826	11,042	7,784	59%	20,000	$ (1,174)	106%
5195-000	Computer Software	53,081	57,247	(4,166)	108%	60,000	$ (6,919)	113%
5200-000	Utilities	34,749	15,102	19,647	43%	33,813	$ 937	97%
5225-000	Enterprise Voice Com	13,500	4,341	9,159	32%	15,000	$ (1,500)	111%
5226-000	Wireless Voice & Data	14,070	9,574	4,496	68%	20,000	$ (5,930)	142%
5227-000	Data Communications - Fiber	39,150	15,590	23,560	40%	37,500	$ 1,650	96%
5230-000	Printing Postage Stationery	32,500	18,945	13,555	58%	33,000	$ (500)	102%
5240-000	Uncollectible Accounts	-	-	-	0%	-	$ -	0%
5250-000	Water System Fees	65,000	53,225	11,775	82%	65,000	$ -	100%
5260-000	Engineering Expense	3,750	1,183	2,567	32%	1,875	$ 1,875	50%
5300-000	Training-Office	14,925	6,861	8,064	46%	16,025	$ (1,100)	107%
5311-000	Tuition Reimbursement	3,563	-	3,563	0%			
5320-000	Conferences & Seminars	17,267	5,083	12,184	29%	14,915	$ 2,352	86%
5320-005	Conferences & Seminars-Board	-	-	-	0%	-	$ -	0%
5350-000	Misc Administration	5,835	7,812	(1,977)	134%	8,470	$ (2,635)	145%
5350-005	Misc Administration-Board	-	-	-	0%	-	$ -	0%
5355-000	Memberships/Subscriptions	26,493	19,493	7,000	74%	25,875	$ 618	98%
5365-000	Bank Charges	30,000	13,376	16,624	45%	30,000	$ -	100%
5270-000	Water Conservation Expense	15,000	6,865	8,135	46%	10,000	$ 5,000	67%
5270-400	Water Conservation Rebates	5,000	-	5,000	0%	-	$ 5,000	0%
5270-600	Community Outreach	35,000	25,078	9,922	72%	50,200	$ (15,200)	143%
Gen'l and Admin Expenses		**$ 1,077,574**	**$ 555,536**	**$ 522,038**	**52%**	**$ 1,099,573**	**$ (25,561)**	**102%**

EXPENSE

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

Q2

	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Depreciation								
5800-000	Depreciation - Office	$ -	$ 27,093	$ (27,093)	0%	-	$ -	0%
5805-000	Depreciation-Pumping	-	249,058	(249,058)	0%	496,100	$ (496,100)	0%
5810-000	Depreciation-Distribution	-	391,755	(391,755)	0%	739,400	$ (739,400)	0%
5815-000	Depreciation-Nitrate Plant	-	72,935	(72,935)	0%	20,200	$ (20,200)	0%
5820-000	Depreciation-Collection System	-	-	-	0%	-	$ -	0%
Depreciation		**$ -**	**$ 740,840**	**$ (740,840)**	**0%**	**$ 1,255,700**	**$ (1,255,700)**	**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	29,100	90,000	(60,900)	309%	29,000	$ 100	100%
5920-100	Rental Expenses - PA House	2,625	164	2,461	6%	2,500	$ 125	95%
5920-200	Rental Expenses - Sycamore	2,625	-	2,625	0%	2,500	$ 125	95%
5920-300	Rental Expenses - Mills	2,625	27	2,598	1%	2,500	$ 125	95%
Non-Operating Expense		**$ 36,975**	**$ 90,191**	**$ (53,216)**	**244%**	**$ 36,500**	**$ 475**	**99%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Operations Expense								
5145-000	Taxes-Property	$ 15,348	$ 7,666	$ 7,682	50%	15,348	$ (0)	100%
5310-000	Operator Certifications-Educ	5,480	1,495	3,985	27%	5,700	$ (220)	104%
5330-000	Safety & Security	17,250	11,490	5,760	67%	24,750	$ (7,500)	143%
5340-000	Uniforms	13,875	3,817	10,058	28%	7,500	$ 6,375	54%
5360-000	Emergency Operations/Repairs	8,000	3,766	4,234	47%	8,000	$ -	100%
5370-000	Permit & Assessment Fees	-	2,902	(2,902)	0%	6,000	$ (6,000)	0%
5380-000	Tools and Eq Maintenance	17,650	1,582	16,068	9%	15,000	$ 2,650	85%
5390-000	Nitrate Plant	61,500	44,086	17,414	72%	90,000	$ (28,500)	146%
5441-000	Inventory Shrinkage/Overage	3,600	-	3,600	0%	-	$ 3,600	0%
5442-000	Inventory Disposal	-	636	(636)	0%	-	$ -	0%
5445-000	Telemetering & Signal System	11,250	229	11,021	2%	11,250	$ -	100%
5460-000	Water Treatment Expense	135,000	51,237	83,763	38%	142,200	$ (7,200)	105%
5450-100	Lab & Sampling Expense	100,000	38,701	61,299	39%	95,000	$ 5,000	95%
5450-200	Non-Lab & Sampling	15,000	-	15,000	0%	15,000	$ -	100%
5445-100	Telemetering & Signal System	-	-	-	0%	-	$ -	0%
5445-200	SCADA Hardware	-	9,213	(9,213)	0%	10,000	$ (10,000)	0%
5445-300	SCADA Software	22,643	-	22,643	0%	23,000	$ (357)	102%
5445-400	SCADA Phone Lines	-	-	-	0%	-	$ -	0%
5402-000	Power Purchased - Pumping	825,854	262,732	563,122	32%	760,000	$ 65,854	92%
Operations Expense		**$ 1,252,450**	**$ 439,554**	**$ 812,896**	**35%**	**$ 1,228,748**	**$ 23,702**	**98%**
Water System Expense								
5400-000	Water Usage Cost Exp Well 16	$ 80,868	$ 27,746	$ 53,122	34%	64,900	$ 15,968	80%
5401-000	Purchased Water FMWD	3,491,618	1,777,730	1,713,888	51%	3,295,000	$ 196,618	94%
5401-002	Purchased Water Glend Welll 16	-	-	-	0%	-	$ -	0%
Water System Expense		**$ 3,572,486**	**$ 1,805,477**	**$ 1,767,009**	**51%**	**$ 3,359,900**	**$ 212,586**	**94%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

	Description	Annual Budget	2nd 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	$ 600	$ -	$ 600	0%	500	$ 100	83%
5423-100	Pipelines - Maintenance	79,500	4,800	74,700	6%	45,000	$ 34,500	57%
5423-300	Fire Hydrant Repair/Replace	20,000	14,114	5,886	71%	25,000	$ (5,000)	125%
5423-500	Pipelines-Trench Plate Rentals	-	-	-	0%	-	$ -	0%
5423-700	Pipelines - Valves	10,000	2,686	7,314	27%	10,000	$ -	100%
5424-100	Reservoir Maintenance	79,500	59,644	19,856	75%	128,000	$ (48,500)	161%
5424-200	Reservoir Landscape	20,000	2,880	17,120	14%	20,000	$ -	100%
5425-100	Meter Maintenance	6,000	5,379	621	90%	9,000	$ (3,000)	150%
5425-300	Meter Repair/Replace/Upgrade	6,000	47,629	(41,629)	794%	80,000	$ (74,000)	1333%
5425-400	Lateral Leaks and Repairs	160,000	47,629	112,371	30%	83,000	$ 77,000	52%
5425-500	Meters - Trench Plate Rentals	-	-	-	0%	-	$ -	0%
5431-000	Land Lease Cost Expense Well1	17,160	10,960	6,200	64%	33,560	$ (16,400)	196%
5432-100	Well Site - Maintenance	62,000	21,367	40,633	34%	50,000	$ 12,000	81%
5432-200	Well Site - Landscape	20,000	2,310	17,690	12%	20,000	$ -	100%
5433-000	Booster Pumps - Maintenance	25,000	16,677	8,323	67%	25,000	$ -	100%
5434-000	Emergency Power Generators	26,000	3,851	22,149	15%	20,000	$ 6,000	77%
5440-100	Auto/Truck Maintenance	58,500	8,965	49,535	15%	56,250	$ 2,250	96%
5440-200	Auto/Truck Maintenance-Gas	25,500	12,015	13,485	47%	26,250	$ (750)	103%
5440-300	Auto/Truck Maintenance-Diesel	21,000	9,400	11,600	45%	18,750	$ 2,250	89%
5423-200	Pipelines - Paving	10,000	1,318	8,682	13%	5,000	$ 5,000	50%
5423-400	Pipelines - Leak Detect/Repair	25,000	-	25,000	0%	14,980	$ 10,020	60%
5425-200	Meters - Paving	115,000	35,012	79,988	30%	120,000	$ (5,000)	104%
5425-700	D-Job Meters/Hydrants	100,000	21,946	78,054	22%	150,000	$ (50,000)	150%
5432-300	Well Site - Lease Payment	300	-	300	0%	300	$ -	100%
Distribution System Expense		**$ 887,060**	**$ 328,582**	**$ 558,478**	**37%**	**$ 940,590**	**$ (53,530)**	**106%**
Water Totals								
Totals		**$ 9,983,580**	**$ 4,645,169**	**$ 5,338,410**	**47%**	**$ 9,709,834**	**$ 270,183**	**97%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Year End Expense	Budget Balance	% of Total Budget
		2nd Quarter Actuals				Management Estimate		
Compensation and Benefits								
01-01-5000-100	Director Fees	10,800.00	3,555.00	7,245.00	33%	$ 10,100	$ 700	94%
01-01-5060-000	Taxes-Payroll	1,059.00	263.48	795.52	25%	600	459	57%
01-01-5085-000	Workers' Compensation Ins	150.00	29.64	120.36	20%	70	80	47%
Compensation and Benefits		**12,009.00**	**3,848.12**	**8,160.88**	**32%**	**10,770**	**1,239**	**90%**
Gen'l and Admin Expenses								
01-01-5320-000	Conferences & Seminars	3,750.00	-	3,750.00	0%	$ 3,750	$ -	100%
01-01-5350-000	Misc Administration	-	10.1	(10.14)	0%	20	(20)	0%
Gen'l and Admin Expenses		**3,750.00**	**10.14**	**3,739.86**	**0%**	**3,770**	**(20)**	**101%**
Board - Water								
Totals		**15,759.00**	**3,858.26**	**11,900.74**	**24%**	**14,540**	**1,219**	**92%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

		2nd Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Compensation and Benefits								
01-02-5000-300	Administrative Service - Labor	$ 68,867	$ 31,170	$ 37,697	45%	$ 62,341	$ 6,526	91%
01-02-5000-310	Administrative Service - OT	750	$ 463	287	62%	$ 925	(175)	123%
01-02-5000-400	Maintenance Labor	360,131	$ 187,811	172,320	52%	$ 375,622	(15,491)	104%
01-02-5000-410	Maintenance Labor OT	47,250	$ 16,071	31,179	34%	$ 32,143	15,107	68%
01-02-5000-500	System Operations	368,910	$ 165,439	203,470	45%	$ 330,879	38,031	90%
01-02-5000-510	System Operations OT	18,000	$ 6,450	11,550	36%	$ 12,900	5,100	72%
01-02-5000-800	Standby Pay	51,430	$ 25,621	25,809	50%	$ 51,241	189	100%
01-02-5047-000	Phone Allowance	2,117	$ -	2,117	0%	$ -	2,117	0%
01-02-5050-000	Employer Portion of PERS	84,518	$ 32,672	51,846	39%	$ 65,345	19,173	77%
01-02-5060-000	Taxes-Payroll	60,649	$ 34,832	25,816	57%	$ 70,000	(9,351)	115%
01-02-5070-000	Sick Leave/Vacation	67,404	$ 40,881	26,523	61%	$ 82,000	(14,596)	122%
01-02-5080-000	Health Dental Vision	146,243	$ 78,352	67,892	54%	$ 155,000	(8,757)	106%
01-02-5082-000	Life and Disability Insurance	3,499	$ 1,888	1,611	54%	$ 3,800	(301)	109%
01-02-5083-000	Self Insurance	-	$ -	-	0%	$ -	-	0%
01-02-5084-000	Wellness Program	2,160	$ 602	1,558	28%	$ 2,160	-	100%
01-02-5085-000	Workers' Compensation Ins	24,245	$ 13,154	11,090	54%	$ 26,000	(1,755)	107%
Compensation and Benefits		**$ 1,306,173**	**$ 635,408**	**$ 670,765**	**49%**	**$ 1,270,356**	**$ 35,817**	**97%**
Gen'l and Admin Expenses								
01-02-5180-000	Office Supplies & Misc Exp	$ 9,000	$ 3,334	$ 5,666	37%	$ 7,500	$ 1,500	83%
01-02-5180-100	Misc Expense - COVID-19	$ 3,000	$ 338	$ 2,663	11%	$ 2,250	$ 750	75%
01-02-5320-000	Conferences & Seminars	5,625	$ 2,495	3,130	44%	3,750	1,875	67%
01-02-5355-000	Memberships/Subscriptions	1,500	$ 1,377	123	92%	1,500	-	100%
Gen'l and Admin Expenses		**$ 19,125**	**$ 7,543**	**$ 11,582**	**39%**	**$ 15,000**	**$ 4,125**	**78%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		2nd Quarter Actuals				Management Estimate		
Operation Expense								
01-02-5150-000	Building Maintenance-Plant	19,500	$ 3,175	16,325	16%	$ 15,000	$ 4,500	77%
01-02-5170-000	Landscaping Expenses-Plant	7,800	$ 1,532	6,268	20%	7,800	-	100%
01-02-5200-000	Utilities-Plant	13,350	$ 5,992	7,358	45%	11,813	1,538	88%
01-02-5300-000	Training-Plant	9,525	$ 4,778	4,747	50%	9,525	-	100%
01-02-5310-000	Operator Certifications-Educ	2,000	$ 896	1,104	45%	4,000	(2,000)	200%
01-02-5311-000	Tuition Reimbursement	1,500	$ -	1,500	0%	1,875	(375)	125%
01-02-5330-000	Safety & Security	17,250	$ 11,490	5,760	67%	24,750	(7,500)	143%
01-02-5340-000	Uniforms	13,875	$ 3,817	10,058	28%	7,500	6,375	54%
01-02-5350-000	Misc- Administration	1,250	$ 858	392	69%	1,250	-	100%
01-02-5360-000	Emergency Operations/Repairs	8,000	$ 3,766	4,234	47%	8,000	-	100%
01-02-5370-000	Permit & Assessment Fees	-	$ -	-	0%	-	-	0%
01-02-5380-000	Tools and Eq Maintenance	17,650	$ 1,582	16,068	9%	15,000	2,650	85%
01-02-5390-000	Nitrate Plant	61,500	$ 44,086	17,414	72%	90,000	(28,500)	146%
01-02-5441-000	Inventory Shrinkage/Overage	3,600	$ -	3,600	0%	-	3,600	0%
01-02-5442-000	Inventory Disposal	-	$ 636	(636)	0%	-	-	0%
01-02-5445-000	Telemetering & Signal System	11,250	$ 229	11,021	2%	11,250	-	100%
01-02-5460-000	Water Treatment Expense	135,000	$ 51,237	83,763	38%	142,200	(7,200)	105%
Operation Expense		**$ 323,050**	**$ 134,076**	**$ 188,974**	**42%**	**$ 349,963**	**$ (26,913)**	**108%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

GL#	Description	2nd Quarter Actuals: Annual Budget	2nd 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	Water Usage Cost Exp Well 16	$ 80,868	$ 27,746	$ 53,122	34%	$ 64,900	$ 15,968	80%
01-02-5401-000	Purchased Water FMWD	3,491,618	$ 1,777,730	1,713,888	51%	3,295,000	196,618	94%
01-02-5402-000	Power Purchased - Pumping	825,854	$ 262,732	563,122	32%	760,000	65,854	92%
Water System Expense		**$ 4,398,340**	**$ 2,068,209**	**$ 2,330,131**	**47%**	**$ 4,119,900**	**$ 278,440**	**94%**
Distribution System Expense								
01-02-5423-100	Pipelines - Maintenance	$ 79,500	$ 4,800	$ 74,700	6%	$ 45,000	$ 34,500	57%
01-02-5423-300	Fire Hydrant Repair/Replace	20,000	$ 14,114	5,886	71%	25,000	(5,000)	125%
01-02-5423-500	Pipelines-Trench Plate Rentals	-	$ -	-	0%	-	$ -	0%
01-02-5423-700	Pipelines - Valves	10,000	$ 2,686	7,314	27%	10,000	-	100%
01-02-5424-100	Reservoir Maintenance	60,000	$ 59,644	356	99%	110,000	$ (50,000)	183%
01-02-5424-200	Reservoir Landscape	20,000	$ 2,880	17,120	14%	20,000	-	100%
01-02-5425-100	Meter Maintenance	6,000	$ 5,379	621	90%	9,000	$ (3,000)	150%
01-02-5425-300	Meter Repair/Replace/Upgrade	6,000	$ 47,629	(41,629)	794%	80,000	(74,000)	1333%
01-02-5425-400	Lateral Leaks and Repairs	160,000	$ 47,629	112,371	30%	83,000	$ 77,000	52%
01-02-5425-500	Meters - Trench Plate Rentals	-	$ -	-	0%	-	-	0%
01-02-5431-000	Land Lease Expense Well16	-	$ 8,220	(8,220)	0%	16,400	$ (16,400)	0%
01-02-5432-100	Well Site - Maintenance	62,000	$ 21,367	40,633	34%	50,000	12,000	81%
01-02-5432-200	Well Site - Landscape	20,000	$ 2,310	17,690	12%	20,000	$ -	100%
01-02-5433-000	Booster Pumps - Maintenance	25,000	$ 16,677	8,323	67%	25,000	-	100%
01-02-5434-000	Emergency Power Generators	26,000	$ 3,851	22,149	15%	20,000	$ 6,000	77%
01-02-5440-100	Auto/Truck Maintenance	58,500	$ 8,965	49,535	15%	56,250	2,250	96%
01-02-5440-200	Auto/Truck Maintenance-Gas	25,500	$ 12,015	13,485	47%	26,250	$ (750)	103%
01-02-5440-300	Auto/Truck Maintenance-Diesel	21,000	$ 9,400	11,600	45%	18,750	2,250	89%
Distribution System Expense		**$ 599,500**	**$ 267,567**	**$ 331,933**	**45%**	**$ 614,650**	**$ (15,150)**	**103%**
Operations - Water								
Totals		**$ 6,646,188**	**$ 3,112,802**	**$ 3,533,386**	**47%**	**$ 6,349,219**	**$ 276,320**	**96%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		2nd Quarter Actuals				Management Estimate		
Compensation and Benefits								
01-03-5000-000	Engineering Labor	$ 311,984	$ 149,719	$ 162,265	48%	$ 300,000	$ 11,984	96%
01-03-5000-010	Engineering Labor OT	7,500	$ 210	7,290	3%	1,256	6,244	17%
01-03-5045-000	Automobile Allowance	3,300	$ 1,650	1,650	50%	3,300	-	100%
01-06-5047-000	Phone Allowance	907	$ -	907	0%	-	907	0%
01-03-5050-000	Employer Portion of PERS	59,871	$ 24,250	35,622	41%	50,000	9,871	84%
01-03-5060-000	Taxes-Payroll	28,292	$ 13,916	14,376	49%	30,000	(1,708)	106%
01-03-5070-000	Sick Leave/Vacation	38,247	$ 25,068	13,179	66%	50,000	(11,753)	131%
01-03-5080-000	Health Dental Vision	57,485	$ 24,608	32,877	43%	57,000	485	99%
01-03-5082-000	Life and Disability Insurance	2,276	$ 1,227	1,049	54%	2,500	(224)	110%
01-03-5083-000	Self Insurance	3,600	$ 1,561	2,039	43%	3,600	-	100%
01-03-5084-000	Wellness Program	1,080	$ 225	855	21%	1,080	-	100%
01-03-5085-000	Workers' Compensation Ins	3,729	$ 1,125	2,604	30%	2,500	1,229	67%
Compensation and Benefits		**$ 518,271**	**$ 243,559**	**$ 274,712**	**47%**	**$ 501,236**	**$ 17,035**	**97%**
Gen'l and Admin Expenses								
01-03-5130-000	Administrative Consultants	$ 178,800	$ 60,749	$ 118,051	34%	$ 97,750	$ 81,050	55%
01-03-5135-000	Interns	7,050	$ 3,314	3,736	47%	5,600	1,450	79%
01-03-5180-000	Office Supplies & Misc Exp	1,500	$ 510	990	34%	1,000	500	67%
01-03-5180-100	Misc Expense - COVID-19	500	$ -	500	0%	500	-	100%
01-03-5260-000	Engineering Expense	3,750	$ 1,183	2,567	32%	1,875	1,875	50%
01-03-5300-000	Training	900	$ 830	70	92%	1,500	(600)	167%
01-03-5310-000	Certifications-Educ	3,480	$ 599	2,881	17%	1,700	1,780	49%
01-03-5311-000	Tuition Reimbursement	750	$ -	750	0%	-	750	0%
01-03-5320-000	Conferences & Seminars	2,250	$ 1,164	1,086	52%	2,665	(415)	118%
01-03-5350-000	Misc- Administration	375	$ -	375	0%	200	175	53%
01-03-5355-000	Memberships/Subscriptions	375	$ 89	286	24%	375	-	100%
Gen'l and Admin Expenses		**$ 199,730**	**$ 68,438**	**$ 131,292**	**34%**	**$ 113,165**	**$ 86,565**	**57%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		2nd Quarter Actuals				Management Estimate		
Operation Expense								
01-03-5370-000	Permit & Assessment Fees	$ -	$ 2,902	$ (2,902)	0%	$ 6,000	$ (6,000)	0%
Operation Expense		**$ -**	**$ 2,902**	**$ (2,902)**	**0%**	**$ 6,000**	**$ (6,000)**	**0%**
Distribution System Expense								
01-03-5410-000	Backflow Expense	$ 600	$ -	$ 600	0%	$ 500	$ 100	83%
01-03-5423-200	Pipelines - Paving	10,000	$ 1,318	8,682	13%	5,000	5,000	50%
01-03-5423-400	Pipelines - Leak Detect/Repair	25,000	$ -	25,000	0%	14,980	10,020	60%
01-03-5424-100	Reservoir Maintenance	19,500	$ -	19,500	0%	18,000	1,500	92%
01-03-5425-100	Meter Maintenance	-	$ -	-	0%	-	-	0%
01-03-5425-200	Meters - Paving	115,000	$ 35,012	79,988	30%	120,000	(5,000)	104%
01-03-5425-700	D-Job Meters/Hydrants	100,000	$ 21,946	78,054	22%	150,000	(50,000)	150%
01-03-5431-000	Land Lease Well 16	17,160	$ 2,740	14,420	16%	17,160	-	100%
01-03-5432-300	Well Site - Lease Payment	300	$ -	300	0%	300	-	100%
01-03-5433-000	Booster Pumps - Maintenance	-	$ -	-	0%	-	-	0%
Distribution System Expense		**$ 287,560**	**$ 61,016**	**$ 226,544**	**21%**	**$ 325,940**	**$ (38,380)**	**113%**
Engineering - Water								
Totals		**$ 1,005,561**	**$ 375,915**	**$ 629,646**	**37%**	**$ 946,341**	**$ 59,220**	**94%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget (2nd Quarter Actuals)	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense (Management Estimate)	Projected Remaining Budget	% of Total Budget
Compensation and Benefits								
01-04-5000-300	Administrative Service - Labor	$ 94,059	$ 44,233	$ 49,826	47%	$ 88,500	$ 5,559	94%
01-04-5045-000	Automobile Allowance	1,500	$ 750	750	50%	1,500	-	100%
01-04-5050-000	Employer Portion of PERS	14,200	$ 5,866	8,334	41%	12,000	2,200	85%
01-04-5060-000	Taxes-Payroll	6,848	$ 3,581	3,267	52%	7,162	(314)	105%
01-04-5070-000	Sick Leave/Vacation	9,701	$ 6,226	3,475	64%	9,936	(235)	102%
01-04-5080-000	Health Dental Vision	13,452	$ 5,948	7,505	44%	13,452	0	100%
01-04-5082-000	Life and Disability Insurance	568	$ 283	285	50%	566	2	100%
01-04-5083-000	Self Insurance	1,800	$ 972	828	54%	1,800	-	100%
01-04-5084-000	Wellness Program	180	$ -	180	0%	180	-	100%
01-04-5085-000	Workers' Compensation Ins	550	$ 315	235	57%	630	(80)	115%
Compensation and Benefits		**$ 142,858**	**$ 68,173**	**$ 74,685**	**48%**	**$ 135,726**	**$ 7,132**	**95%**
Gen'l and Admin Expenses								
01-04-5130-000	Administrative Consultants	$ 30,000	$ 525	$ 29,475	2%	$ 40,000	$ (10,000)	133%
01-04-5135-000	Interns	-	$ -	-	0%		-	0%
01-04-5180-000	Office Supplies & Misc Expense	750	$ 71	679	10%	500	250	67%
01-04-5270-000	Water Conservation Expense	15,000	$ 6,865	8,135	46%	10,000	5,000	67%
01-04-5270-400	Water Conservation Rebates	5,000	$ -	5,000	0%	-	5,000	0%
01-04-5270-600	Community Outreach	35,000	$ 25,078	9,922	72%	50,200	(15,200)	143%
01-04-5320-000	Conferences & Seminars	1,875	$ -	1,875	0%	750	1,125	40%
01-04-5355-000	Memberships/Subscriptions	1,368	$ -	1,368	0%	-	1,368	0%
Gen'l and Admin Expenses		**$ 88,993**	**$ 32,539**	**$ 56,454**	**37%**	**$ 101,450**	**$ (12,457)**	**114%**
Operation Expense								
01-04-5450-100	Lab & Sampling Expense	$ 100,000	$ 38,701	$ 61,299	39%	$ 95,000	$ 5,000	95%
01-04-5450-200	Non-Lab & Sampling	15,000	$ -	15,000	0%	15,000	-	100%
Operation Expense		**$ 115,000**	**$ 38,701**	**$ 76,299**	**34%**	**$ 110,000**	**$ 5,000**	**96%**
Regulatory - Water								
Totals		**$ 346,851**	**$ 139,414**	**$ 207,437**	**40%**	**$ 347,176**	**$ (325)**	**100%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

		2nd Quarter Actuals				Management Estimate		
GL#	**Description**	**Annual Budget**	**2nd Quarter Actual**	**Remaining Annual Budget**	**% of Total Budget**	**Projected Year-End Expense**	**Projected Remaining Budget**	**% of Total Budget**
Gen'l and Admin Expenses								
01-05-5130-000	Administrative Consultants	$ 141,150	$ -	$ 141,150	0%	140,000	$ 1,150	99%
01-05-5180-000	Office Supplies & Misc Expense	-	$ -	-	0%	-	-	0%
01-05-5190-000	Computers and Network	18,826	$ 11,042	7,784	59%	20,000	(1,174)	106%
01-05-5195-000	Computer Software	53,081	$ 57,247	(4,166)	108%	60,000	(6,919)	113%
01-05-5225-000	Enterprise Voice Com	13,500	$ 4,341	9,159	32%	15,000	(1,500)	111%
01-05-5226-000	Wireless Voice & Data	14,070	$ 9,574	4,496	68%	20,000	(5,930)	142%
01-05-5227-000	Data Communications - Fiber	39,150	$ 15,590	23,560	40%	37,500	1,650	96%
Gen'l and Admin Expenses		**$ 279,777**	**$ 97,795**	**$ 181,982**	**35%**	**$ 292,500**	**$ (12,723)**	**105%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		2nd Quarter Actuals				Management Estimate		
Operation Expense								
01-05-5445-100	Telemetering & Signal System	$ -	$ -	$ -	0%	-	$ -	0%
01-05-5445-200	SCADA Hardware	-	$ 9,213	(9,213)	0%	10,000	(10,000)	0%
01-05-5445-300	SCADA Software	22,643	$ -	22,643	0%	23,000	(357)	102%
01-05-5445-400	SCADA Phone Lines	-	$ -	-	0%	-	-	0%
Operation Expense		**$ 22,643**	**$ 9,213**	**$ 13,430**	**41%**	**33,000**	**$ (10,357)**	**146%**
Technology - Water								
Totals		**$ 302,420**	**$ 107,008**	**$ 195,412**	**35%**	**$ 325,500**	**$ (23,080)**	**108%**

ADMINISTRATION

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

Q2

		2nd Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	2nd 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	$ 212,977	$ 104,555	$ 108,422	49%	$ 210,000	$ 2,977	99%
01-06-5000-300	Administrative Service - Labor	326,972	$ 155,015	171,957	47%	310,000	16,972	95%
01-06-5000-310	Administrative Service - OT	6,000	$ 1,904	4,096	32%	4,000	2,000	67%
01-06-5045-000	Automobile Allowance	5,400	$ 2,700	2,700	50%	5,400	-	100%
01-06-5047-000	Phone Allowance	1,440	$ 504	936	35%	1,440	-	100%
01-06-5050-000	Employer Portion of PERS	262,260	$ 131,892	130,368	50%	263,000	(740)	100%
01-06-5060-000	Taxes-Payroll	43,320	$ 13,941	29,378	32%	30,000	13,320	69%
01-06-5070-000	Sick Leave/Vacation	55,508	$ 21,275	34,232	38%	42,550	12,958	77%
01-06-5080-000	Health Dental Vision	99,860	$ 37,176	62,685	37%	96,772	3,088	97%
01-06-5080-100	Retiree Health Care Expense	144,792	$ -	144,792	0%	144,792	-	100%
01-06-5082-000	Life and Disability Insurance	3,438	$ 1,351	2,087	39%	2,701	737	79%
01-06-5083-000	Self Insurance	9,000	$ 1,204	7,796	13%	9,000	-	100%
01-06-5084-000	Wellness Program	2,580	$ 930	1,650	36%	2,580	-	100%
01-06-5085-000	Workers' Compensation Ins	4,177	$ 2,396	1,781	57%	4,200	(23)	101%
Compensation and Benefits		**$ 1,177,724**	**$ 474,842**	**$ 702,882**	**40%**	**$ 1,126,436**	**$ 51,288**	**96%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

		2nd Quarter Actuals				Management Estimate		
GL#	**Description**	**Annual Budget**	**2nd Quarter Actual**	**Remaining Annual Budget**	**% of Total Budget**	**Projected Year-End Expense**	**Projected Remaining Budget**	**% of Total Budget**
Gen'l and Admin Expenses								
01-06-5090-000	GL, Property, Fidelity Ins	$ 67,000	$ 34,671	$ 32,329	52%	$ 68,000	$ (1,000)	101%
01-06-5100-000	Accounting	9,750	$ 4,794	4,956	49%	10,000	(250)	103%
01-06-5125-000	Legal	133,500	$ 45,986	87,514	34%	150,000	(16,500)	112%
01-06-5130-000	Administrative Consultants	10,500	$ 114,621	(104,121)	1092%	90,000	(79,500)	857%
01-06-5135-000	Interns	-	$ -	-	0%	-	-	0%
01-06-5140-000	Election Expense	-	$ -	-	0%	-	-	
01-06-5150-000	Building Maintenance	18,787	$ 3,595	15,192	19%	7,500	11,287	40%
01-06-5170-000	Landscaping Expense	6,402	$ 2,267	4,136	35%	7,000	(598)	109%
01-06-5180-000	Office Supplies & Misc Expense	3,000	$ 2,236	764	75%	4,500	(1,500)	150%
01-06-5180-100	Misc Expense - COVID-19	1,875	$ 3,000	(1,125)	160%	3,000	(1,125)	160%
01-06-5200-000	Utilities	21,399	$ 9,110	12,289	43%	22,000	(601)	103%
01-06-5230-000	Printing Postage Stationery	32,500	$ 18,945	13,555	58%	33,000	(500)	102%
01-06-5250-000	Water System Fees	65,000	$ 53,225	11,775	82%	65,000	-	100%
01-06-5300-000	Training	4,500	$ 1,252	3,248	28%	5,000	(500)	111%
01-06-5311-000	Tuition Reimbursement	1,313				-		
01-06-5320-000	Conferences & Seminars	3,767	$ 1,424	2,343	38%	4,000	(233)	106%
01-06-5350-000	Misc Administration	4,210	$ 6,944	(2,734)	165%	7,000	(2,790)	166%
01-06-5355-000	Memberships/Subscriptions	23,250	$ 18,027	5,223	78%	24,000	(750)	103%
01-06-5365-000	Bank Charges	30,000	$ 13,376	16,624	45%	30,000	-	100%
Gen'l and Admin Expenses		**$ 436,754**	**$ 333,474**	**$ 101,967**	**76%**	**$ 530,000**	**$ (94,559)**	**121%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
			2nd Quarter Actuals			Management Estimate		
Non-Operating Expense								
01-06-5910-000	Interest Expense - Notes	$ 29,100	$ 90,000	$ (60,900)	309%	$ 29,000	$ 100	100%
01-06-5920-100	Rental Expenses - PA House	2,625	$ 164	2,461	6%	2,500	125	95%
01-06-5920-200	Rental Expenses - Sycamore	2,625	$ -	2,625	0%	2,500	125	95%
01-06-5920-300	Rental Expenses - Mills	2,625	$ 27	2,598	1%	2,500	125	95%
Non-Operating Expense		**$ 36,975**	**$ 90,191**	**$ 7,684**	**244%**	**$ 36,500**	**$ 475**	**99%**
Operation Expense								
01-06-5145-000	Taxes-Property	$ 15,348	$ 7,666	$ 7,682	50%	$ 15,348	$ (0)	100%
Operation Expense		**$ 15,348**	**$ 7,666**	**$ 7,682**	**50%**	**$ 15,348**	**$ (0)**	**100%**
Administration - Water								
Totals		**$ 1,666,801**	**$ 906,173**	**$ 820,215**	**54%**	**$ 1,708,284**	**$ (42,796)**	**102%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Summary - As of December 31, 2021 (50% of Year)

Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		6 Month Actuals (50%)			Management Estimate		
Revenue							
Wastewater - User Charges	$ 3,506,607	$ 1,801,526	$ 1,705,081	51%	$ 3,500,000	$ 6,607	100%
Interest Income Wastewater	1,000	-	1,000	0%	500	500	50%
Other Income Wastewater	19,860	9,930	4,895	50%	19,850	10	100%
Construction Revenue	29,000	36,396	(7,396)	126%	64,000	(35,000)	221%
Revenue	**$ 3,556,467**	**$ 1,847,852**	**$ 1,703,580**	**52%**	**$ 3,584,350**	**$ (27,883)**	**101%**
Expenses							
Labor & Benefits	1,593,664	700,319	893,345	44%	1,506,422	87,242	95%
City of LA Sewer Services	1,809,800	1,155,993	653,807	64%	1,900,000	(90,200)	105%
Operating Cost	730,181	266,966	463,215	37%	743,423	(13,242)	102%
Expenses	**$ 4,133,645**	**$ 2,123,278**	**$ 2,010,367**	**51%**	**$ 4,149,845**	**$ (16,200)**	**100%**
Infrastructure	175,000	8,234	166,766	**5%**	175,000	-	100%
Capital Outlays & Equip	64,500	14,861	49,639	**23%**	64,500	-	100%
OPEB	-		-	**0%**	-	-	
Total CIP & OPEB	**239,500**	**23,095**	**216,405**	**10%**	**$ 239,500**	**$ -**	**100%**
Net Revenue minus Expenses	**(816,678)**	**(298,521)**			**(804,995)**		

Crescenta Valley Water District
Wastewater Budget Variance Report
Revenue - As of December 31, 2021 (50% of Year)

	2nd Quarter Actuals				Management Estimate		
	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Sewage Disposal Sales	$ 3,506,607	$ 1,801,526	$ 1,705,081	51%	$ 3,500,000	$ 6,607	100%
Property Owner Assessments	25,000	$ 36,396	(11,396)	146%	$ 60,000	(35,000)	240%
Sewer Permits	4,000	$ -	4,000	0%	$ 4,000	-	100%
Other Income	-	$ -	-	0%	$ -	-	0%
Interest Earned - Sewer	1,000	$ -	1,000	0%	$ 500	500	50%
Unrealized Gain/Loss on Invest	-	$ -	-	0%	$ -	-	0%
Fair Value Adjustment	-	$ -	-	0%	$ -	-	0%
Gain/Loss Sale of Investments	-	$ -	-	0%	$ -	-	0%
Rental Income - PA House	3,300	$ 1,200	2,100	36%	$ 3,300	-	100%
Rental Income - Sycamore House	6,500	$ 3,705	2,795	57%	$ 6,500	-	100%
Rental Income - Mills House	10,060	$ 5,025	5,035	50%	$ 10,050	10	100%
	$ 3,556,467	**$ 1,847,852**	**$ 1,703,580**	**52%**	**$ 3,584,350**	**$ (27,893)**	**101%**

EXPENSE

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of December 31, 2021 (50% of Year)

Q2

		2nd Quarter Actuals				Management Estimate		
	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Compensation and Benefits								
5000-100	Director Fees	$ 10,800	$ 3,555	$ 7,245	33%	$ 10,000	$ 800	93%
5000-200	Officer Salaries	212,977	104,555	108,422	49%	210,500	2,477	99%
5000-300	Administrative Service - Labor	249,523	120,775	128,748	48%	241,776	7,747	97%
5000-310	Administrative Service - OT	6,250	2,058	4,192	33%	4,400	1,850	70%
5000-350	Engineering Labor	145,661	49,487	96,174	34%	99,000	46,661	68%
5000-360	Engineering Labor OT	2,500	70	2,430	3%	500	2,000	20%
5000-400	Maintenance Labor	140,327	78,633	61,694	56%	160,000	(19,673)	114%
5000-410	Maintenance Labor OT	22,000	4,383	17,617	20%	8,800	13,200	40%
5000-800	Standby Pay	17,143	8,540	8,603	50%	17,100	43	100%
5045-000	Automobile Allowance	10,200	5,100	5,100	50%	10,200	-	100%
5047-000	Phone Allowance	2,976	315	2,661	11%	700	2,276	24%
5050-000	Employer Portion of PERS	280,567	132,544	148,023	47%	264,822	15,745	94%
5060-000	Taxes - Payroll	86,502	26,442	60,060	31%	54,536	31,966	63%
5070-000	Sick Leave/Vacation	56,954	52,056	4,898	91%	79,696	(22,742)	140%
5080-000	Health Dental Vision	211,362	94,056	117,306	44%	205,930	5,432	97%
5080-100	Retiree Health Care Expense	96,528	-	96,528	0%	96,528	-	100%
5082-000	Life and Disability Insurance	6,521	3,166	3,355	49%	6,314	207	97%
5083-000	Self Insurance	9,600	2,492	7,108	26%	9,696	(96)	101%
5084-000	Wellness Program	4,000	746	3,254	19%	3,460	540	87%
5085-000	Workers' Compensation Ins	21,273	11,346	9,927	53%	22,464	(1,191)	106%
Compensation and Benefits		**$ 1,593,664**	**$ 700,319**	**$ 893,345**	**44%**	**$ 1,506,422**	**$ 87,242**	**95%**

EXPENSE

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of December 31, 2021 (50% of Year)

Q2

Description		Annual Budget	2nd 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	67,000	34,671	32,329	52%	70,000	(3,000)	104%
5100-000	Accounting	9,750	5,406	4,344	55%	9,750	-	100%
5125-000	Legal	44,500	10,115	34,385	23%	50,000	(5,500)	112%
5130-000	Administrative Consultants	239,350	32,530	206,820	14%	266,550	(27,200)	111%
5135-000	Interns	7,050	1,098	5,952	16%	5,600	1,450	79%
5150-000	Building Maintenance	12,713	2,131	10,582	17%	7,836	4,877	62%
5170-000	Landscaping Expense	7,398	2,091	5,307	28%	6,876	522	93%
5180-000	Office Supplies & Misc Expense	14,250	5,220	9,030	37%	12,250	2,000	86%
5190-000	Computers and Network	6,275	3,487	2,788	56%	5,000	1,275	80%
5195-000	Computer Software	17,694	19,084	(1,390)	108%	25,000	(7,306)	141%
5200-000	Utilities	11,551	4,836	6,715	42%	10,938	613	95%
5225-000	Enterprise Voice Communication	4,500	3,411	1,089	76%	7,000	(2,500)	156%
5226-000	Wireless Voice & Data	4,690	2,860	1,830	61%	5,700	(1,010)	122%
5227-000	Data Communications - Fiber	13,050	5,478	7,572	42%	11,000	2,050	84%
5230-000	Printing Postage Stationery	32,500	19,012	13,488	58%	33,000	(500)	102%
5260-000	Engineering Expense	3,750	576	3,174	15%	1,875	1,875	50%
5300-000	Training	4,975	2,073	2,902	42%	5,175	(200)	104%
5320-000	Conferences & Seminars	$ 7,233	$ 1,325	$ 5,908	18%	$ 6,653	$ 580	92%
5350-000	Misc Administration	3,165	4,719	(1,554)	149%	9,500	(6,335)	300%
5355-000	Memberships/Subscriptions	9,868	6,487	3,381	66%	6,500	3,368	66%
5365-000	Bank Charges	30,000	13,359	16,641	45%	27,000	3,000	90%
Gen'l and Admin Expenses		**$ 551,261**	**$ 179,969**	**$ 371,292**	**33%**	**$ 583,203**	**$ (31,942)**	**106%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of December 31, 2021 (50% of Year)

Description		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Non-Operating Expense								
5920-100	Rental Expenses - PA House	$ 875	$ -	$ 875	0%	$ 850	$ 25	97%
5920-200	Rental Expenses - Sycamore	875	-	875	0%	850	25	97%
5920-300	#N/A	875	9	866	1%	2,300	(1,425)	263%
Non-Operating Expense		**$ 2,625**	**$ 9**	**$ 2,616**	**0%**	**$ 4,000**	**$ 50**	**152%**
Operations Expense								
5145-000	Taxes-Property	$ 5,152	$ 2,555	$ 2,597	50%	$ 5,152	$ -	100%
5310-000	Operator Certifications-Educ	2,820	1,531	1,289	54%	1,900	920	67%
5330-000	Safety & Security	5,750	5,425	325	94%	8,250	(2,500)	143%
5340-000	Uniforms	4,625	1,179	3,446	25%	2,500	2,125	54%
5360-000	Emergency Operations/Repairs	8,000	3,766	4,234	47%	-	8,000	0%
5380-000	Tools and Eq Maintenance	17,650	2,934	14,716	17%	15,000	2,650	85%
5402-000	Power Purchased - Lift Stn	-	37	(37)	0%	-	-	0%
5445-100	Telemetering & Signal System	3,750	-	3,750	0%	120	3,630	3%
5445-200	SCADA Hardware	-	2,566	(2,566)	0%	6,000	(6,000)	0%
5445-300	SCADA Software	7,548	-	7,548	0%	7,548	-	100%
5445-400	SCADA Phone Lines	-	-	-	0%	-	-	0%
Operations Expense		**$ 55,295**	**$ 19,993**	**$ 35,302**	**36%**	**$ 46,470**	**$ 8,825**	**84%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of December 31, 2021 (50% of Year)

	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Wastewater System Expense								
5434-000	Emergency Power Generators	$ -	$ -	$ -	0%	$ -	$ -	0%
5700-000	Wastewater System Expense	1,809,800	1,155,993	653,807	64%	1,900,000	(90,200)	105%
Wastewater System Expense		**$ 1,809,800**	**$ 1,155,993**	**$ 653,807**	**64%**	**$ 1,900,000**	**$ (90,200)**	**105%**
Collection System Expense								
5423-000	Pipelines - Maintenance	$ -	$ -	$ -	0%	$ -	$ -	0%
5423-100	Pipelines - Maintenance	26,500	23,084	3,416	87%	26,500	-	100%
5440-100	Auto/Truck Maintenance	19,500	25,427	(5,927)	130%	18,750	750	96%
5440-200	Auto/Truck Maintenance-Gas	8,500	3,589	4,911	42%	8,750	(250)	103%
5440-300	Auto/Truck Maintenance-Diesel	7,000	2,499	4,501	36%	6,250	750	89%
5621-000	Sewer Flow Monitoring Expense	17,500	9,120	8,380	52%	17,500	-	100%
5624-000	Sewer Camera Van Inspection	8,000	-	8,000	0%	8,000	-	100%
5625-000	Sewer Interceptor Maintenance	20,000	-	20,000	0%	10,000	10,000	50%
5628-000	Sewer Lift Station Maintenance	14,000	3,276	10,724	23%	14,000	-	100%
Collection System Expense		**$ 121,000**	**$ 66,995**	**$ 54,005**	**55%**	**$ 109,750**	**$ 11,250**	**91%**
Wastewater Totals								
Totals		**$ 4,133,645**	**$ 2,123,278**	**$ 2,010,367**	**51%**	**$ 4,149,845**	**$ 21,750**	**100%**

BOARD

Crescenta Valley Water District
Wastewater Budget Variance Report
Board - As of December 31, 2021 (50% of Year)

Q2

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
			2nd Quarter Actuals			Management Estimate		
Compensation and Benefits								
02-01-5000-100	Director Fees	$ 10,800	$ 3,555	$ 7,245	33%	$ 10,000	$ 800	93%
02-01-5060-000	Taxes - Payroll	706	263	443	0	600	106	85%
02-01-5085-000	Workers' Compensation Ins	100	20	80	0	44	56	44%
Compensation and Benefits		**$ 11,606**	**$ 3,838**	**$ 7,768**	**33%**	**$ 10,644**	**$ 962**	**92%**
Gen'l and Admin Expenses								
02-01-5320-000	Conferences & Seminars	$ 1,250	$ -	$ 1,250	0%	$ 1,250	$ -	100%
02-01-5350-000	Misc Administration		46	(46)	0%	50	(50)	0%
Gen'l and Admin Expenses		**$ 1,250**	**$ 46**	**$ 1,204**	**4%**	**$ 1,300**	**$ (50)**	**104%**
Board - Wastewater								
Totals		**12,856.00**	**3,884.00**	**8,972.00**	**30%**	**11,944**	**912**	**93%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Operations - December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
			2nd Quarter Actuals			Management Estimate		
Compensation and Benefits								
02-02-5000-300	Administrative Service - Labor	$ 22,956	$ 10,724	$ 12,232	47%	$ 22,000	$ 956	96%
02-02-5000-310	Administrative Service - OT	250	$ 154	96	62%	400	(150)	160%
02-02-5000-400	Maintenance Labor	140,327	$ 78,633	61,694	56%	160,000	(19,673)	114%
02-02-5000-410	Maintenance Labor OT	22,000	$ 4,383	17,617	20%	8,800	13,200	40%
02-02-5000-800	Standby Pay	17,143	$ 8,540	8,603	50%	17,100	43	100%
02-02-5047-000	Phone Allowance	1,411	$ -	1,411	0%	-	1,411	0%
02-02-5050-000	Employer Portion of PERS	56,346	$ 21,782	34,564	39%	44,000	12,346	78%
02-02-5060-000	Taxes-Payroll	35,738	$ 6,405	29,333	18%	13,000	22,738	36%
02-02-5070-000	Sick Leave/Vacation	22,468	$ 16,454	6,014	73%	30,000	(7,532)	134%
02-02-5080-000	Health Dental Vision	97,496	$ 52,234	45,262	54%	100,000	(2,504)	103%
02-02-5082-000	Life and Disability Insurance	2,333	$ 1,259	1,074	54%	2,500	(167)	107%
02-02-5083-000	Self Insurance		$ -	-	0%	-	-	0%
02-02-5084-000	Wellness Program	1,440	$ 201	1,239	14%	1,440	-	100%
02-02-5085-000	Workers' Compensation Ins	15,535	$ 8,557	6,978	55%	17,000	(1,465)	109%
Compensation and Benefits		**$ 435,443**	**$ 209,326**	**$ 226,117**	**48%**	**$ 416,240**	**$ 19,203**	**96%**
Gen'l and Admin Expenses								
02-02-5180-000	Office Supplies & Misc Expense	$ 9,000	$ 2,645	$ 6,355	29%	$ 7,000	$ 2,000	78%
02-02-5180-100	Misc Expense - COVID-19	$ 1,000	$ 113	$ 887	11%	$ 750	$ 250	75%
02-02-5320-000	Conferences & Seminars	1,875	$ 670	1,205	36%	1,250	625	67%
02-02-5355-000	Memberships/Subscriptions	500	$ 459	41	0%	500	-	100%
Gen'l and Admin Expenses		**$ 12,375**	**$ 3,887**	**$ 8,488**	**0%**	**$ 9,500**	**$ 2,875**	**77%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Operations - December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd 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	$ 6,500	$ 1,058	$ 5,442	16%	$ 5,000	$ 1,500	77%
02-02-5170-000	Landscaping Expense-Plant	5,200	$ 1,253	3,947	24%	5,200	-	100%
02-02-5200-000	Utilities-Plant	4,450	$ 1,371	3,079	31%	3,938	513	88%
02-02-5300-000	Training-Plant	3,175	$ 1,584	1,591	50%	3,175	-	100%
02-02-5310-000	Operator Certifications-Educ	500	$ 1,131	(631)	226%	1,000	(500)	200%
02-02-5311-000	Tuition Reimbursement	500	$ -	500	0%	625	(125)	125%
02-02-5330-000	Safety & Security	5,750	$ 5,425	325	94%	8,250	(2,500)	143%
02-02-5350-000	Misc Administration	1,250	$ 572	678	46%	1,250	-	100%
02-02-5340-000	Uniforms	4,625	$ 1,179	3,446	25%	2,500	2,125	54%
02-02-5360-000	Emergency Operations/Repairs	8,000	$ 3,766	4,234	47%	8,000	-	100%
02-02-5380-000	Tools and Eq Maintenance	17,650	$ 2,934	14,716	17%	15,000	2,650	85%
02-02-5402-000	Power Purchased - Lift Stn	-	$ 37	(37)	0%	-	-	0%
01-02-5441-000	Inventory Shrinkage/Overage	2,400	$ -	2,400	0%	-	2,400	0%
02-02-5445-000	Telemetering & Signal System	3,750	$ -	3,750	0%	-	3,750	0%
Operation Expense		**$ 63,750**	**$ 20,310**	**$ 43,440**	**32%**	**$ 53,938**	**$ 9,813**	**85%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Operations - December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd 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	26,500	$ 23,084	3,416	87%	$ 26,500	-	100%
02-02-5440-100	Auto/Truck Maintenance	19,500	$ 25,427	(5,927)	130%	18,750	750	96%
02-02-5440-200	Auto/Truck Maintenance-Gas	8,500	$ 3,589	4,911	42%	8,750	(250)	103%
02-02-5440-300	Auto/Truck Maintenance-Diesel	7,000	$ 2,499	4,501	36%	6,250	750	89%
02-02-5621-000	Sewer Flow Monitoring Expense	-	$ 9,120	(9,120)	0%	-	-	0%
02-02-5624-000	Sewer Camera Van Inspection	8,000	$ -	8,000	0%	8,000	-	100%
02-02-5625-000	Sewer Interceptor Maintenance	20,000	$ -	20,000	0%	10,000	10,000	50%
02-02-5628-000	Sewer Lift Station Maintenance	14,000	$ 3,276	10,724	23%	14,000	-	100%
Collection System Expense		**$ 103,500**	**$ 66,995**	**$ 36,505**	**65%**	**$ 92,250**	**$ 11,250**	**89%**
Wastewater System Expense								
02-02-5434-000	Emergency Power Generators	$ -	$ -	$ -	0%		$ -	0%
02-02-5700-000	Wastewater System Expense	1,809,800	$ 1,155,993	653,807	64%	1,900,000	(90,200)	105%
Wastewater System Expense		**$ 1,809,800**	**$ 1,155,993**	**$ 653,807**	**64%**	**$ 1,900,000**	**$ (90,200)**	**105%**
Operations - Wastewater								
Totals		**$ 2,424,868**	**$ 1,456,511**	**$ 968,357**	**60%**	**$ 2,471,928**	**$ (47,060)**	**102%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Engineering - As of December 31, 2021 (50% of Year)

		2nd Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Compensation and Benefits								
02-03-5000-000	Engineering Labor	$ 145,661	$ 49,487	$ 96,174	34%	$ 99,000	$ 46,661	68%
02-03-5000-010	Engineering Labor OT	2,500	$ 70	2,430	3%	500	2,000	20%
02-03-5045-000	Automobile Allowance	3,300	$ 1,650	1,650	50%	3,300	-	100%
02-03-5047-000	Phone Allowance	605	$ -	605	0%	-	605	0%
02-03-5050-000	Employer Portion of PERS	39,914	$ 16,166	23,748	41%	33,000	6,914	83%
02-03-5060-000	Taxes-Payroll	17,947	$ 4,639	13,308	26%	10,748	7,199	60%
02-03-5070-000	Sick Leave/Vacation	12,749	$ 9,339	3,410	73%	15,000	(2,251)	118%
02-03-5080-000	Health Dental Vision	38,324	$ 16,406	21,918	43%	38,000	324	99%
02-03-5082-000	Life and Disability Insurance	1,517	$ 818	699	54%	1,636	(119)	108%
02-03-5083-000	Self Insurance	2,400	$ 1,041	1,359	43%	2,400	-	100%
02-03-5084-000	Wellness Program	720	$ 75	645	10%	300	420	42%
02-03-5085-000	Workers' Compensation Ins	2,486	$ 962	1,524	39%	2,000	486	80%
Compensation and Benefits		**$ 268,123**	**$ 100,653**	**$ 167,470**	**38%**	**$ 205,884**	**$ 62,239**	**77%**
Gen'l and Admin Expenses								
02-03-5130-000	Administrative Consultants	$ 178,800	$ -	$ 178,800	0%	$ 191,500	$ (12,700)	107%
02-03-5135-000	Interns	7,050	$ 1,098	5,952	16%	5,600	1,450	79%
02-03-5180-000	Office Supplies & Misc Expense	1,500	$ 471	1,029	31%	1,000	500	67%
02-03-5180-100	Misc Expense - COVID-19	500	$ -	500	0%		500	0%
02-03-5260-000	Engineering Expense	3,750	$ 576	3,174	15%	1,875	1,875	50%
02-03-5300-000	Training	300	$ 195	105	65%	500	(200)	167%
02-03-5310-000	Operator Certifications-Educ	2,320	$ 400	1,920	17%	900	1,420	39%
02-03-5320-000	Conferences & Seminars	2,250	$ 321	1,929	14%	2,665	(415)	118%
02-03-5311-000	Tuition Reimbursement	250	$ -	250	0%		250	0%
02-03-5355-000	Memberships/Subscriptions	250	$ 19	231	8%		250	0%
02-03-5350-000	Misc Administration	125	$ -	125	0%	200	(75)	160%
Gen'l and Admin Expenses		**$ 197,095**	**$ 3,080**	**$ 193,890**	**2%**	**$ 204,240**	**$ (7,145)**	**104%**
Collection System Expense								
02-03-5621-000	Sewer Flow Monitoring Expense	$ 17,500	$ -	$ 17,500	0%	17,500	$ -	100%
02-03-5410-000	Backflow Expense	$ 200						
Collection System Expense		**$ 17,700**	**$ -**	**$ 17,500**	**0%**	**$ -**	**$ -**	**0%**
Engineering - Wastewater								

Crescenta Valley Water District
Wastewater Budget Variance Report
Engineering - As of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Totals		$ 482,918	$ 103,733	$ 378,860	21%	$ 410,124	$ 55,094	85%

Crescenta Valley Water District
Wastewater Budget Variance Report
Regulatory - As of December 31, 2021 (50% of Year)

		2nd Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	``
Compensation and Benefits								
02-04-5000-300	Administrative Service - Labor	$ 31,353	$ 14,888	$ 16,465	47%	$ 29,776	$ 1,577	95%
02-04-5045-000	Automobile Allowance	1,500	$ 750	750	50%	1,500	-	100%
02-04-5050-000	Employer Portion of PERS	9,467	$ 3,911	5,556	41%	7,822	1,645	83%
02-04-5060-000	Taxes-Payroll	4,356	$ 1,194	3,162	27%	2,388	1,968	55%
02-04-5070-000	Sick Leave/Vacation	3,234	$ 2,348	886	73%	4,696	(1,462)	145%
02-04-5080-000	Health Dental Vision	8,968	$ 3,965	5,003	44%	7,930	1,038	88%
02-04-5082-000	Life and Disability Insurance	379	$ 189	190	50%	378	1	100%
02-04-5083-000	Self Insurance	1,200	$ 648	552	54%	1,296	(96)	108%
02-04-5084-000	Wellness Program	120	$ -	120	0%	-	120	0%
02-04-5085-000	Workers' Compensation Ins	367	$ 210	157	57%	420	(53)	114%
Compensation and Benefits		**$ 60,944**	**$ 28,103**	**$ 32,841**	**46%**	**$ 56,206**	**$ 4,738**	**92%**
Gen'l and Admin Expenses								
02-04-5130-000	Administrative Consultants	$ 10,000	$ -	$ 10,000	0%	$ 10,000	$ -	100%
02-04-5135-000	Interns	$ -	$ -	$ -	0%	$ -	$ -	0%
02-04-5180-000	Office Supplies & Misc Expense	750	$ 66	684	9%	$ 250	$ 500	33%
02-04-5320-000	Conferences & Seminars	625	$ -	625	0%	$ 188	$ 437	30%
02-04-5355-000	Memberships/Subscriptions	1,368	$ -	1,368	0%	$ -		
Gen'l and Admin Expenses		**$ 12,743**	**$ 66**	**$ 10,684**	**1%**	**$ 10,438**	**$ 500**	**82%**
Regulatory - Wastewater								
Totals		**$ 73,687**	**$ 28,169**	**$ 43,525**	**38%**	**$ 66,644**	**$ 5,238**	**90%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Technology - As of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		2nd Quarter Actuals				Management Estimate		
Gen'l and Admin Expenses								
02-05-5130-000	Administrative Consultants	$ 47,050	$ -	$ 47,050	0%	$ 47,050	$ -	100%
02-05-5180-000	Office Supplies & Misc Expense	-	$ -	-	0%	-	-	0%
02-05-5190-000	Computers and Network	6,275	$ 3,487	2,788	56%	5,000	1,275	80%
02-05-5195-000	Computer Software	17,694	$ 19,084	(1,390)	108%	25,000	(7,306)	141%
02-05-5225-000	Enterprise Voice Com	4,500	$ 3,411	1,089	76%	7,000	(2,500)	156%
02-05-5226-000	Wireless Voice & Data	4,690	$ 2,860	1,830	61%	5,700	(1,010)	122%
02-05-5227-000	Data Communications - Fiber	13,050	$ 5,478	7,572	42%	11,000	2,050	84%
Gen'l and Admin Expenses		**$ 93,259**	**$ 34,320**	**$ 58,939**	**37%**	**$ 100,750**	**$ (7,491)**	**108%**
Operation Expense								
02-05-5445-100	Telemetering & Signal System	$ -	$ -	$ -	0%	$ 120	$ (120)	0%
02-05-5445-200	SCADA Hardware	-	$ 2,566	(2,566)	0%	6,000	(6,000)	0%
02-05-5445-300	SCADA Software	7,548	$ -	7,548	0%	7,548	-	100%
02-05-5445-400	SCADA Phone Lines	-	$ -	-	0%	-	-	0%
Operation Expense		**$ 7,548**	**$ 2,566**	**$ 4,982**	**34%**	**$ 13,668**	**$ (6,120)**	**181%**
Technology - Wastewater								
Total Expense		**$ 100,807**	**$ 36,886**	**$ 63,921**	**37%**	**$ 114,418**	**$ (13,611)**	**114%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Administration - As of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		2nd Quarter Actuals				Management Estimate		
Compensation and Benefits								
02-06-5000-200	Officer Salaries	$ 212,977	$ 104,555	$ 108,422	49%	$ 210,500	$ 2,477	99%
02-06-5000-300	Administrative Service - Labor	195,214	$ 95,163	100,051	49%	190,000	5,214	97%
02-06-5000-310	Administrative Service - OT	6,000	$ 1,904	4,096	32%	4,000	2,000	67%
02-06-5045-000	Automobile Allowance	5,400	$ 2,700	2,700	50%	5,400	-	100%
02-06-5047-000	Phone Allowance	960	$ 315	645	33%	700	260	73%
02-06-5050-000	Employer Portion of PERS	174,840	$ 90,685	84,155	52%	180,000	(5,160)	103%
02-06-5060-000	Taxes-Payroll	27,755	$ 13,941	13,814	50%	27,800	(45)	100%
02-06-5070-000	Sick Leave/Vacation	18,503	$ 23,915	(5,412)	129%	30,000	(11,497)	162%
02-06-5080-000	Health Dental Vision	66,574	$ 21,451	45,123	32%	60,000	6,574	90%
02-06-5080-100	Retiree Health Care Expense	96,528	$ -	96,528	0%	96,528	-	100%
02-06-5082-000	Life and Disability Insurance	2,292	$ 900	1,392	39%	1,800	492	79%
02-06-5083-000	Self Insurance	6,000	$ 803	5,197	13%	6,000	-	100%
02-06-5084-000	Wellness Program	1,720	$ 470	1,250	27%	1,720	-	100%
02-06-5085-000	Workers' Compensation Ins	2,785	$ 1,597	1,188	57%	3,000	(215)	108%
Compensation and Benefits		**$ 817,548**	**$ 358,399**	**$ 459,149**	**44%**	**$ 817,448**	**$ 100**	**100%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Administration - As of December 31, 2021 (50% of Year)

GL#	Description	Annual Budget	2nd 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	$ 67,000	$ 34,671	$ 32,329	52%	$ 70,000	$ (3,000)	104%
02-06-5100-000	Accounting	9,750	$ 5,406	4,344	55%	9,750	-	100%
02-06-5125-000	Legal	44,500	$ 10,115	34,385	23%	50,000	(5,500)	112%
02-06-5130-000	Administrative Consultants	3,500	$ 32,530	(29,030)	929%	18,000	(14,500)	514%
02-06-5150-000	Building Maintenance	6,213	$ 1,073	5,140	17%	2,836	3,377	46%
02-06-5170-000	Landscaping Expense	2,198	$ 838	1,360	38%	1,676	522	76%
02-06-5180-000	Office Supplies & Misc Expense	3,000	$ 2,038	962	68%	4,000	(1,000)	133%
02-06-5180-100	Misc Expense - COVID-19	625	$ 1,500	(875)	240%	1,500	(875)	240%
02-06-5200-000	Utilities	7,101	$ 3,465	3,636	49%	7,000	101	99%
02-06-5230-000	Printing Postage Stationery	32,500	$ 19,012	13,488	58%	33,000	(500)	102%
02-06-5300-000	Training	1,500	$ 294	1,206	20%	1,500	-	100%
02-06-5311-000	Tuition Reimbursement	438				-		
02-06-5320-000	Conferences & Seminars	1,233	$ 334	899	27%	1,300	(67)	105%
02-06-5350-000	Misc Administration	1,790	$ 4,101	(2,311)	229%	8,000	(6,210)	447%
02-06-5355-000	Memberships/Subscriptions	7,750	$ 6,009	1,741	78%	6,000	1,750	77%
02-06-5365-000	Bank Charges	30,000	$ 13,359	16,641	45%	27,000	3,000	90%
Gen'l and Admin Expenses		**$ 219,097**	**$ 134,745**	**$ 83,914**	**62%**	**$ 241,562**	**$ (22,903)**	**110%**
Non-Operating Expense								
02-06-5920-100	Rental Expenses - PA House	$ 875	$ -	$ 875	0%	$ 850	$ 25	97%
02-06-5920-200	Rental Expenses - Sycamore	875	$ -	875	0%	850	25	97%
02-06-5920-300	Rental Expenses - Mills	875	$ 9	866	1%	850	25	97%
Non-Operating Expense		**$ 2,625**	**$ 9**	**$ 2,616**	**0%**	**$ 2,550**	**$ 75**	**97%**
Operation Expense								
02-06-5145-000	Taxes-Property	$ 5,152	$ 2,555	$ 2,597	50%	$ 5,152	$ -	100%
Operation Expense		**$ 5,152**	**$ 2,555**	**$ 2,597**	**50%**	**$ 5,152**	**$ -**	**100%**
Administration - Wastewater								
Total Expense		**$ 1,044,422**	**$ 495,708**	**$ 548,276**	**47%**	**$ 1,066,712**	**$ (22,728)**	**102%**