CRESCENTA VALLEY WATER DISTRICT

2700 FOOTHILL BOULEVARD
LA CRESCENTA, CALIFORNIA

To be held on
November 3, 2022 at 3:00 PM

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

Posted November 2, 2022 at 3:00 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: 847 6718 4942

[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/84767184942

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. Review of Q1 Budget Report for FY 2022-23

2. Discuss billing thresholds

Committee Members' Request for Future Agenda Items

Adjournment

Crescenta Valley Water District

Finance Committee

November 3, 2022

Agenda Item #1 – Review of Q1 Budget Report

This agenda item reports on the District's FY 2022-23 budget as of the conclusion of the 1st quarter of the fiscal year. The following discussion is intended to provide additional context to the actual revenue and expenditure figures.

WATER FUND

Water sales have been down through the first three months of the year. An increase in conservation messaging coupled with MWD Upper Feeder shutdown and outdoor watering restrictions have averaged an almost 20% reduction in consumption water sales. The Upper Feeder shutdown from September will also apply downward pressure on October and November revenues, when those bills will be collected.

Staff has developed multiple revenue projection scenarios – e.g. sensitivity analyses – through the end of the year. Based on this, consumption is projected to end up at 12% less than budgeted. With only a quarter of the fiscal year complete, staff will continue monitoring and reporting on consumption revenue and making adjustments to projections accordingly.

A positive result of this year's conservation and Upper Feeder shutdown is the reduction in imported water purchases from FMWD. While a number of temporary and limited-term employees were recently added to assist with addressing a significant surge in emergency leaks and addressing deferred maintenance, the cost from additional staff have been offset by other employee on unpaid leave due to various circumstances.

The Water Fund had been budgeted to draw $2.0M from reserves. At this time, the Water und is expected to draw approximately $3.7M from reserves by year end, leaving a reserve balance of $4.3M.

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

- Dept 1 – Board
  - Director expenses are on track with budget
  - Note that the County will bill the District for election-related expenses

- Dept 2 – Operations
  - Maintenance Labor and Meter maintenance has increased with the addition of staff to catch up on deferred maintenance
  - The increase in Maintenance Labor OT and Auto Maintenance – Diesel is caused by an increase in water leaks and after hour callouts

- Dept 7 – Systems OperationsT
    - Telemetering & Signal system is higher based on service contracts for our new Allen Bradley SCADA Equipment, Radios and Antennas
    - Booster pumps maintenance and well site maintenance show an increase due to maintenance service contracts

- Dept 3 – Engineering
    - Most Engineering line items are tracking under budget and are projected to be $390K over budget, mainly attributed to D-job costs. D-Job Meters is high because of the increase in developer jobs. Those costs are billed to the contractor, and will be offset by revenue
- Dept 4 – Regulatory and Public Outreach
    - The Regulatory and Public Outreach budget is tracking well overall
    - Water conservation rebates expense is lower based on the District not matching FMWD rebates as had been planned for
    - Community outreach expense is higher based on greater emphasis on messaging related to the drought
    - Lab sampling expense is projected to track under budget. Although the unit cost of testing has increased based on closure of the District's preferred lab, lighter testing requirements will result in a decrease expense

- 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)
    - SCADA maintenance costs with older equipment have led to unforeseen SCADA costs

- Dept 6 – Administration
    - GL Property and Fidelity insurance costs have gone up due to inflation and the addition of a cyber security policy, both of which occurred after the budget was developed
    - Accounting expenses increased to cover the additional costs of recognizing all leases as assets as required by GASB and proposed by the District's auditors
    - Administrative Consultants increased due to direction to pursue a drought rate study started earlier this year

WASTEWATER FUND

The wastewater fund is tracking well with the budget, which was budgeted to draw $1.2M from reserves by year-end. Revenues are consistent with budgeted, and the wastewater fund is currently projected to draw $1.3M from reserves. Because wastewater revenues are substantially fixed based on prior winter water usage, this fund's revenues are currently insulated from the conservation impacts of the drought.

Wastewater treatment costs paid to the City of LA represent continue being the majority of costs for the wastewater fund and account for over 50% of the revenue.

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 $91K above budget mainly because of a projected increase from City of LA costs associated with treatment of wastewater collections
  - Maintenance Labor has increased with the addition of staff to catch up on deferred maintenance

- Dept 3 – Engineering
  - Most Engineering line items are tracking with the budget and are projected to be $22K under budget
  - Administrative consultants expense is projected to be above budget from the additional costs of the wastewater management plan

- Dept 4 – Regulatory and Public Affairs
  - Most Regulatory and Public Affairs line items are tracking with the budget and are projected to be $20K under budget

- Dept 5 – Technology
  - Most Technology line items are tracking with the budget and are projected to be 9K above budget

- Dept 6 – Administration
  - The Administration budget is tracking well overall and is projected to be $46K above budget
  - GL Property and Fidelity insurance costs have gone up do to inflation and the addition of a cyber security policy
  - Accounting expenses increased to cover the additional costs of recognizing all leases as assets as required by GASB

Agenda Item #2 – Discuss Billing Thresholds

This agenda discussion will focus on the District's procedures for bill collecting, and ensuring the costs of collections do not exceed the revenue generated.

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

Description		3 Month Actuals (25%)				Management Estimate		
Description		Annual Budget	Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Revenue								
	Water Sales - Fixed	$ 3,646,667	$ 886,567	$ 2,760,100	24%	$ 3,555,000	$ 91,667	97%
	Water Sales - Metered	10,059,945	2,541,975	7,517,970	25%	8,850,000	1,209,945	88%
	Interest Income Water	170,000	-	170,000	0%	60,000	110,000	35%
	Other Income Water	165,600	12,238	153,362	7%	125,600	40,000	76%
	Construction Revenue	247,500	29,011	218,489	12%	470,000	(222,500)	190%
Revenue		**$ 14,289,712**	**$ 3,469,791**	**$ 10,819,921**	**24%**	**$ 13,060,600**	**$ 1,229,112**	**91%**
Expenses								
	Labor & Benefits	$ 3,360,831	$ 797,681	$ 2,563,150	24%	3,572,086	(211,255)	106%
	Imported Water (Foothill)	3,102,748	616,907	2,485,841	20%	2,975,000	127,748	96%
	Imported Water (Glendale)	82,047	19,369	62,678	24%	78,000	4,047	95%
	Power Cost	850,630	95,681	754,949	11%	805,000	45,630	95%
	Operating Cost	2,929,738	279,933	2,649,805	10%	3,391,412	(461,674)	116%
Expenses		**$ 10,325,994**	**$ 1,809,571**	**$ 8,516,423**	**18%**	**$ 10,821,498**	**$ (495,504)**	**105%**
Debt Service		**$ 579,781**	**$ 579,781**	**$ -**	**100%**	**$ 579,781**	**$ -**	**100%**
	Infrastructure	$ 5,026,000	$ 283,956	$ 4,742,044	**6%**	$ 5,026,000	-	100%
	***Bond Funded CIP	-		-	**0%**	-	-	
	Capital Outlays & Equip	315,399	81,747	233,652	**26%**	315,399	-	100%
	OPEB	-	-	-	**0%**	-	-	
Total CIP & OPEB		**5,341,399**	**365,703**	**4,975,696**	**7%**	**$ 5,341,399**	**$ -**	**100%**
Net Revenue minus Expenses		**(1,957,462)**	**714,736**			**(3,682,078)**		

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

		1st Quarter Actuals				Management Estimate		
Description		Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Revenue	Projected Excess/ (Defeceit)	% of Total Budget
Revenue								
4010-000	Water Sales - Consumers	$ 9,510,900	$ 2,388,000	$ 7,122,900	25%	$ 8,300,000	$ (1,210,900)	87%
4010-007	Irrigation	549,045	$ 153,975	395,070	28%	550,000	955	100%
4010-008	Water Sales- Service Charge	3,550,559	862,897	2,687,662	24.3%	3,460,000	(90,559)	97%
4010-009	Water Sales - Fire Service	96,108	23,670	72,438	25%	95,000	(1,108)	99%
4020-000	Water Sales - Others	75,000	1,558	73,442	2%	30,000	(45,000)	40%
4110-000	Meter Installation/Hydrant	50,000	-	50,000	0%	200,000	150,000	400%
4220-000	Water Systems Connect Fee	72,500	29,011	43,489	40%	170,000	97,500	234%
4230-000	Other Income - Misc	10,000	-	10,000	0%	8,000	(2,000)	80%
4230-010	Other Income - Flood Meters	-	-	-	0%	-	-	0%
4230-020	Other Income - Applications	20,000	3,720	16,280	19%	20,300	300	102%
4240-000	Interest Earned - Water	160,000	-	160,000	0%	60,000	(100,000)	38%
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	-	-	-	0%	-	-	0%
4271-000	Gain/Loss Sale of Investments	10,000	-	10,000	0%	-	(10,000)	0%
4275-001	Rental Income - PA House	11,400	900	10,500	8%	11,400	-	100%
4275-002	Rental Income - Sycamore House	18,800	1,035	17,765	6%	18,800	-	100%
4275-003	Rental Income - Mills House	30,400	5,025	25,375	17%	30,400	-	100%
4280-000	MTBE Settlement	-	-	-	0%	6,700	6,700	0%
4285-000	Grant Revenue - State	125,000	-	125,000	0%	100,000	(25,000)	80%
4287-000	Capital Contributions - Local	-	-	-	0%	-	-	0%
Revenue		**$ 14,289,712**	**$ 3,469,791**	**$ 10,819,921**	**24%**	**$ 13,060,600**	**$ (1,229,112)**	**91%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

		1st Quarter Actuals				Management Estimate		
	Description	Annual Budget	1st 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	$ 1,688	$ 9,113	16%	$ 10,000	$ 800	93%
5000-200	Officer Salaries	228,423	63,212	165,211	28%	230,000	$ (1,577)	101%
5000-300	Administrative Service - Labor	496,353	125,723	370,630	25%	509,000	$ (12,647)	103%
5000-310	Administrative Service - OT	6,750	3,028	3,722	45%	12,000	$ (5,250)	178%
5000-350	Engineering Labor	361,993	102,486	259,507	28%	360,000	$ 1,993	99%
5000-360	Engineering Labor OT	7,500	888	6,612	12%	3,500	$ 4,000	47%
5000-400	Maintenance Labor	449,871	100,682	349,189	22%	550,000	$ (100,129)	122%
5000-410	Maintenance Labor OT	47,250	17,529	29,721	37%	70,000	$ (22,750)	148%
5000-500	System Operations	400,290	106,551	293,739	27%	454,000	$ (53,710)	113%
5000-510	System Operations OT	18,000	3,771	14,229	21%	15,000	$ 3,000	83%
5000-800	Standby Pay	54,330	17,199	37,131	32%	68,000	$ (13,670)	125%
5045-000	Automobile Allowance	10,050	3,300	6,750	33%	10,050	$ -	100%
5047-000	Phone Allowance	1,815	441	1,374	24%	1,805	$ 10	99%
5050-000	Employer Portion of PERS	416,238	48,567	367,671	12%	390,400	$ 25,838	94%
5052-000	GASB 68 Adjustment - Water	-	-	-	0%	-	$ -	0%
5052-001	GASB 75 Adjustment	-	-	-	0%	-	$ -	0%
5060-000	Taxes-Payroll	154,250	38,458	115,792	25%	162,601	$ (8,351)	105%
5070-000	Sick Leave/Vacation-Office	177,633	77,961	99,672	44%	212,000	$ (34,367)	119%
5080-000	Health Dental Vision	301,265	70,342	230,923	23%	296,500	$ 4,765	98%
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	10,588	2,363	8,226	22%	10,468	$ 120	99%
5083-000	Self Insurance	18,000	2,435	15,565	14%	18,000	$ -	100%
5084-000	Wellness Program	5,820	1,279	4,541	22%	6,000	$ (180)	103%
5085-000	Workers' Compensation Ins	38,820	9,780	29,040	25%	37,970	$ 850	98%
Compensation and Benefits		**$ 3,360,831**	**$ 797,681**	**$ 2,563,150**	**24%**	**$ 3,572,086**	**$ (211,255)**	**106%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

	Description	Annual Budget	1st 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	$ 85,083	$ 13,164	$ 71,919	15%	95,000	$ (9,917)	112%
5100-000	Accounting	10,250	3,445	6,805	34%	12,250	$ (2,000)	120%
5125-000	Legal	154,500	25,056	129,444	16%	150,000	$ 4,500	97%
5130-000	Administrative Consultants	423,435	29,513	393,922	7%	447,750	$ (24,315)	106%
5135-000	Interns	18,640	486	18,154	3%	18,640	$ -	100%
5140-000	Election Expense	67,500	-	67,500	0%	67,000	$ 500	99%
5150-000	Building Maintenance-Office	16,483	8,299	8,184	50%	16,483	$ -	100%
5160-000	Furniture & Fixtures Expense	-	-	-	0%	-	$ -	0%
5170-000	Landscaping Expense	13,134	1,562	11,572	12%	13,134	$ -	100%
5180-000	Office Supplies & Misc Expense	13,200	1,300	11,900	10%	13,200	$ -	100%
5180-100	Misc Expense - COVID-19	3,938	270	3,668	7%	2,800	$ 1,138	71%
5190-000	Computers and Network	-	-	-	0%	-	$ -	0%
5195-000	Computer Software	56,923	37,497	19,426	66%	60,000	$ (3,077)	105%
5200-000	Utilities	30,880	3,266	27,614	11%	30,625	$ 255	99%
5225-000	Enterprise Voice Com	11,625	2,562	9,063	22%	10,500	$ 1,125	90%
5226-000	Wireless Voice & Data	26,250	3,209	23,041	12%	18,000	$ 8,250	69%
5227-000	Data Communications - Fiber	16,500	5,057	11,443	31%	20,000	$ (3,500)	121%
5230-000	Printing Postage Stationery	31,820	6,761	25,059	21%	30,000	$ 1,820	94%
5240-000	Uncollectible Accounts	-	-	-	0%	-	$ -	0%
5250-000	Water System Fees	59,600	-	59,600	0%	65,000	$ (5,400)	109%
5260-000	Engineering Expense	3,750	344	3,406	9%	2,300	$ 1,450	61%
5300-000	Training-Office	15,000	1,133	13,867	8%	14,075	$ 925	94%
5311-000	Tuition Reimbursement	9,450	-	9,450	0%			
5320-000	Conferences & Seminars	39,569	9,556	30,013	24%	40,220	$ (651)	102%
5320-005	Conferences & Seminars-Board	-	-	-	0%	-	$ -	0%
5350-000	Misc Administration	7,149	4,434	2,715	62%	8,149	$ (1,000)	114%
5350-005	Misc Administration-Board	-	-	-	0%	-	$ -	0%
5355-000	Memberships/Subscriptions	23,025	422	22,603	2%	24,125	$ (1,100)	105%
5365-000	Bank Charges	30,000	8,677	21,323	29%	30,000	$ -	100%
5270-000	Water Conservation Expense	55,000	150	54,850	0%	55,000	$ -	100%
5270-400	Water Conservation Rebates	1,000	-	1,000	0%	-	$ 1,000	0%
5270-600	Community Outreach	70,000	8,408	61,592	12%	70,000	$ -	100%
Gen'l and Admin Expenses		**$ 1,293,704**	**$ 174,574**	**$ 1,119,130**	**13%**	**$ 1,314,251**	**$ (29,997)**	**102%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

Description		Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
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	7,274	21,826	25%	29,000	$ 100	100%
5920-100	Rental Expenses - PA House	1,350	-	1,350	0%	1,500	$ (150)	111%
5920-200	Rental Expenses - Sycamore	1,350	-	1,350	0%	1,500	$ (150)	111%
5920-300	Rental Expenses - Mills	1,350	155	1,195	12%	1,500	$ (150)	111%
Non-Operating Expense		**$ 33,150**	**$ 7,429**	**$ 25,721**	**22%**	**$ 33,500**	**$ (350)**	**101%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Operations Expense								
5145-000	Taxes-Property	$ 15,655	$ -	$ 15,655	0%	15,348	$ 307	98%
5310-000	Operator Certifications-Educ	17,726	753	16,973	4%	16,000	$ 1,726	90%
5330-000	Safety & Security	20,213	3,457	16,756	17%	20,213	$ -	100%
5340-000	Uniforms	17,115	627	16,488	4%	17,115	$ -	100%
5360-000	Emergency Operations/Repairs	11,500	2,408	9,092	21%	11,500	$ -	100%
5370-000	Permit & Assessment Fees	-	-	-	0%	-	$ -	0%
5380-000	Tools and Eq Maintenance	17,250	3,004	14,246	17%	17,250	$ -	100%
5390-000	Nitrate Plant	121,700	7,140	114,560	6%	120,000	$ 1,700	99%
5441-000	Inventory Shrinkage/Overage	3,000	-	3,000	0%	3,000	$ -	100%
5442-000	Inventory Disposal	-	-	-	0%	-	$ -	0%
5445-000	Telemetering & Signal System	47,250	35,995	11,255	76%	63,000	$ (15,750)	133%
5460-000	Water Treatment Expense	128,300	31,433	96,867	24%	128,000	$ 300	100%
5450-100	Lab & Sampling Expense	150,000	14,397	135,603	10%	110,000	$ 40,000	73%
5450-200	Non-Lab & Sampling	15,000	-	15,000	0%	15,000	$ -	100%
5445-100	Telemetering & Signal System	-	-	-	0%	-	$ -	0%
5445-200	SCADA Hardware	-	6,350	(6,350)	0%	10,000	$ (10,000)	0%
5445-300	SCADA Software	-	-	-	0%	23,000	$ (23,000)	0%
5445-400	SCADA Phone Lines	-	-	-	0%	-	$ -	0%
5402-000	Power Purchased - Pumping	850,630	95,681	754,949	11%	805,000	$ 45,630	95%
Operations Expense		**$ 1,415,339**	**$ 201,245**	**$ 1,214,094**	**14%**	**$ 1,374,426**	**$ 40,913**	**97%**
Water System Expense								
5400-000	Water Usage Cost Exp Well 16	$ 82,047	$ 19,369	$ 62,678	24%	78,000	$ 4,047	95%
5401-000	Purchased Water FMWD	3,102,748	616,907	2,485,841	20%	2,975,000	$ 127,748	96%
5401-002	Purchased Water Glend Welll 16	-	-	-	0%	-	$ -	0%
Water System Expense		**$ 3,184,795**	**$ 636,276**	**$ 2,548,519**	**20%**	**$ 3,053,000**	**$ 131,795**	**96%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

	Description	Annual Budget	1st 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	$ 750	$ -	$ 750	0%	750	$ -	100%
5423-100	Pipelines - Maintenance	46,750	11,965	34,785	26%	46,750	$ -	100%
5423-300	Fire Hydrant Repair/Replace	25,000	2,006	22,994	8%	25,000	$ -	100%
5423-500	Pipelines-Trench Plate Rentals	-	-	-	0%	-	$ -	0%
5423-700	Pipelines - Valves	79,000	10,996	68,004	14%	79,000	$ -	100%
5424-100	Reservoir Maintenance	185,000	735	184,265	0%	185,000	$ -	100%
5424-200	Reservoir Landscape	30,000	55	29,945	0%	30,000	$ -	100%
5425-100	Meter Maintenance	12,000	17,172	(5,172)	143%	20,000	$ (8,000)	167%
5425-300	Meter Repair/Replace/Upgrade	20,500	3,667	16,833	18%	20,500	$ -	100%
5425-400	Lateral Maintenance	114,000	45,504	68,496	40%	132,000	$ (18,000)	116%
5425-450	Lateral Leaks and Repairs	70,000	24,495	45,505	35%	-	$ 70,000	0%
5425-500	Meters - Trench Plate Rentals	2,000	28	1,972	1%	2,000	$ -	100%
5431-000	Land Lease Cost Expense Well1	17,600	1,243	16,357	7%	17,160	$ 440	98%
5432-100	Well Site - Maintenance	59,000	120	58,880	0%	64,000	$ (5,000)	108%
5432-200	Well Site - Landscape	15,000	870	14,130	6%	15,000	$ -	100%
5433-000	Booster Pumps - Maintenance	46,000	120	45,880	0%	99,000	$ (53,000)	215%
5434-000	Emergency Power Generators	-	3,943	(3,943)	0%	20,000	$ (20,000)	0%
5440-100	Auto/Truck Maintenance	39,075	10,353	28,722	26%	39,075	$ -	100%
5440-200	Auto/Truck Maintenance-Gas	29,700	6,322	23,378	21%	29,700	$ -	100%
5440-300	Auto/Truck Maintenance-Diesel	15,000	10,070	4,930	67%	17,000	$ (2,000)	113%
5423-200	Pipelines - Paving	-	-	-	0%	-	$ -	0%
5423-400	Pipelines - Leak Detect/Repair	31,500	-	31,500	0%	32,000	$ (500)	102%
5425-200	Meters - Paving	200,000	-	200,000	0%	200,000	$ -	100%
5425-700	D-Job Meters/Hydrants	-	(157,297)	157,297	0%	400,000	$ (400,000)	0%
5432-300	Well Site - Lease Payment	300	-	300	0%	300	$ -	100%
Distribution System Expense		**$ 1,038,175**	**$ (7,634)**	**$ 1,045,809**	**-1%**	**$ 1,474,235**	**$ (436,060)**	**142%**
Water Totals								
Totals		**$ 10,325,994**	**$ 1,809,571**	**$ 8,516,423**	**18%**	**$ 10,821,498**	**$ (504,954)**	**105%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#			Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget		Year End Expense	Budget Balance	% of Total Budget
				1st Quarter Actuals					Management Estimate		
Compensation and Benefits											
01-01-5000-100	5000-100	E10	Director Fees	10,800.00	1,687.50	9,112.50	16%		$ 10,000	$ 800	93%
01-01-5060-000	5060-000	E10	Taxes-Payroll	1,059.00	127.42	931.58	12%		1,000	59	94%
01-01-5085-000	5085-000	E10	Workers' Compensation Ins	150.00	21.06	128.94	14%		140	10	93%
Compensation and Benefits				**12,009.00**	**1,835.98**	**10,173.02**	**15%**		**11,140**	**869**	**93%**
Gen'l and Admin Expenses											
01-01-5320-000	5320-000	E20	Conferences & Seminars	5,625.00	480.5	5,144.50	9%		$ 5,625	$ -	100%
01-01-5140-000	5140-000	E20	Election Expense	67,500.00	-	67,500.00	0%		67,000	500	99%
Gen'l and Admin Expenses				**73,125.00**	**480.50**	**72,644.50**	**1%**		**72,625**	**500**	**99%**
Board - Water											
Totals				**85,134.00**	**2,316.48**	**82,817.52**	**3%**		**83,765**	**1,369**	**98%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		1st Quarter Actuals				Management Estimate		
Compensation and Benefits								
01-02-5000-300	Administrative Service - Labor	$ 82,152	$ 19,721	$ 62,431	24%	$ 80,000	$ 2,152	97%
01-02-5000-310	Administrative Service - OT	750	$ -	750	0%	$ -	750	0%
01-02-5000-400	Maintenance Labor	449,871	$ 100,682	349,189	22%	$ 550,000	(100,129)	122%
01-02-5000-410	Maintenance Labor OT	47,250	$ 17,529	29,721	37%	$ 70,000	(22,750)	148%
01-02-5000-500	System Operations		$ (6,911)	6,911	0%	$ -	-	0%
01-02-5000-510	System Operations OT		$ -	-	0%	$ -	-	0%
01-02-5000-800	Standby Pay	27,165	$ 17,199	9,966	63%	$ 34,000	(6,835)	125%
01-02-5047-000	Phone Allowance	-	$ -	-	0%	$ -	-	0%
01-02-5050-000	Employer Portion of PERS	49,133	$ 6,641	42,492	14%	$ 27,000	22,133	55%
01-02-5060-000	Taxes-Payroll	48,024	$ 11,753	36,271	24%	$ 48,000	24	100%
01-02-5070-000	Sick Leave/Vacation	43,936	$ 26,680	17,256	61%	$ 50,000	(6,064)	114%
01-02-5080-000	Health Dental Vision	92,642	$ 39,401	53,241	43%	$ 100,000	(7,358)	108%
01-02-5082-000	Life and Disability Insurance	2,568	$ 1,071	1,497	42%	$ 2,700	(132)	105%
01-02-5083-000	Self Insurance	1,800	$ 643	1,157	36%	$ 1,800	-	100%
01-02-5084-000	Wellness Program	1,440	$ 675	765	47%	$ 1,440	-	100%
01-02-5085-000	Workers' Compensation Ins	19,740	$ 6,267	13,473	32%	$ 20,000	(260)	101%
Compensation and Benefits		**$ 866,471**	**$ 241,351**	**$ 625,120**	**28%**	**$ 984,940**	**$ (118,469)**	**114%**
Gen'l and Admin Expenses								
01-02-5180-000	Office Supplies & Misc Exp	$ 7,000	$ 394	$ 6,606	6%	$ 7,000	$ -	100%
01-02-5180-100	Misc Expense - COVID-19	$ 1,500	$ 270	$ 1,230	18%	$ 1,500	$ -	100%
01-02-5320-000	Conferences & Seminars	6,750	$ 4,328	2,422	64%	6,750	-	100%
01-02-5355-000	Memberships/Subscriptions	1,875	$ 131	1,744	7%	1,875	-	100%
Gen'l and Admin Expenses		**$ 17,125**	**$ 5,123**	**$ 12,002**	**30%**	**$ 17,125**	**$ -**	**100%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		1st Quarter Actuals				Management Estimate		
Operation Expense								
01-02-5150-000	Building Maintenance-Plant	9,263	$ 5,934	3,329	64%	$ 9,263	$ -	100%
01-02-5170-000	Landscaping Expenses-Plant	4,200	$ 369	3,832	9%	4,200	-	100%
01-02-5200-000	Utilities-Plant	8,625	$ 1,790	6,835	21%	8,625	-	100%
01-02-5300-000	Training-Plant	7,875	$ 243	7,632	3%	7,875	-	100%
01-02-5310-000	Operator Certifications-Educ	5,600	$ 753	4,847	13%	5,600	-	100%
01-02-5311-000	Tuition Reimbursement	5,250	$ -	5,250	0%	5,250	-	100%
01-02-5330-000	Safety & Security	20,213	$ 3,457	16,756	17%	20,213	-	100%
01-02-5340-000	Uniforms	17,115	$ 627	16,488	4%	17,115	-	100%
01-02-5350-000	Misc- Administration	1,250	$ 137	1,113	11%	1,250	-	100%
01-02-5360-000	Emergency Operations/Repairs	11,500	$ 2,408	9,092	21%	11,500	-	100%
01-02-5370-000	Permit & Assessment Fees	-	$ -	-	0%	-	-	0%
01-02-5380-000	Tools and Eq Maintenance	17,250	$ 2,671	14,579	15%	17,250	-	100%
01-02-5390-000	Nitrate Plant		$ -	-	0%	-	-	0%
01-02-5441-000	Inventory Shrinkage/Overage	3,000	$ -	3,000	0%	3,000	-	100%
01-02-5442-000	Inventory Disposal	-	$ -	-	0%	-	-	0%
01-02-5460-000	Water Treatment Expense	-	$ -	-	0%	-	-	0%
Operation Expense		**$ 111,141**	**$ 18,388**	**$ 92,753**	**17%**	**$ 111,141**	**$ -**	**100%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		1st Quarter Actuals				Management Estimate		
Distribution System Expense								
01-02-5423-100	Pipelines - Maintenance	$ 46,750	$ 11,965	$ 34,785	26%	$ 46,750	$ -	100%
01-02-5423-300	Fire Hydrant Repair/Replace	25,000	$ 2,006	22,994	8%	25,000	-	100%
01-02-5423-500	Pipelines-Trench Plate Rentals	-	$ -	-	0%		$ -	0%
01-02-5423-700	Pipelines - Valves	79,000	$ 10,996	68,004	14%	79,000	-	100%
01-02-5424-100	Reservoir Maintenance		$ -	-	0%	-	$ -	0%
01-02-5424-200	Reservoir Landscape		$ -	-	0%	-	-	0%
01-02-5425-100	Meter Maintenance	12,000	$ 17,172	(5,172)	143%	20,000	$ (8,000)	167%
01-02-5425-300	Meter Repair/Replace/Upgrade	20,500	$ 3,667	16,833	18%	20,500	-	100%
01-02-5425-400	Lateral Maintenance	114,000	$ 45,504	68,496	40%	132,000	$ (18,000)	116%
01-02-5425-450	Lateral Leaks and Repairs	70,000	$ 24,495	45,505	35%	75,000	$ (5,000)	107%
01-02-5425-500	Meters - Trench Plate Rentals	2,000	$ 28	1,972	1%	2,000	-	100%
01-02-5431-000	Land Lease Expense Well16		$ (1,497)	1,497	0%	-	$ -	0%
01-02-5432-100	Well Site - Maintenance		$ -	-	0%	-	-	0%
01-02-5432-200	Well Site - Landscape		$ -	-	0%	-	$ -	0%
01-02-5433-000	Booster Pumps - Maintenance		$ -	-	0%	-	-	0%
01-02-5434-000	Emergency Power Generators	-	$ -	-	0%	-	$ -	0%
01-02-5440-100	Auto/Truck Maintenance	39,075	$ 10,353	28,722	26%	39,075	-	100%
01-02-5440-200	Auto/Truck Maintenance-Gas	29,700	$ 6,322	23,378	21%	29,700	$ -	100%
01-02-5440-300	Auto/Truck Maintenance-Diesel	15,000	$ 10,070	4,930	67%	17,000	(2,000)	113%
Distribution System Expense		**$ 453,025**	**$ 141,081**	**$ 311,944**	**31%**	**$ 486,025**	**$ (33,000)**	**107%**
Operations - Water								
Totals		**$ 1,447,762**	**$ 405,944**	**$ 1,041,818**	**28%**	**$ 1,599,231**	**$ (151,469)**	**110%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
			1st Quarter Actuals			Management Estimate		
Compensation and Benefits								
01-07-5000-500	System Operations	400,290	$ 113,462	286,828	28%	$ 454,000	(53,710)	113%
01-07-5000-510	System Operations OT	18,000	$ 3,771	14,229	21%	$ 15,000	3,000	83%
01-07-5000-800	Standby Pay	27,165	$ -	27,165	0%	$ 34,000	(6,835)	125%
01-07-5047-000	Phone Allowance	-	$ -	-	0%	$ -	-	0%
01-07-5050-000	Employer Portion of PERS	40,275	$ -	40,275	0%	$ 70,000	(29,725)	174%
01-07-5060-000	Taxes-Payroll	25,551	$ 8,761	16,790	34%	$ 35,000	(9,449)	137%
01-07-5070-000	Sick Leave/Vacation	31,558	$ 9,309	22,249	29%	$ 31,000	558	98%
01-07-5080-000	Health Dental Vision	53,601	$ -	53,601	0%	$ 57,000	(3,399)	106%
01-07-5082-000	Life and Disability Insurance	1,446	$ -	1,446	0%	$ 1,600	(154)	111%
01-07-5083-000	Self Insurance	1,800	$ -	1,800	0%	$ 1,800	-	100%
01-07-5084-000	Wellness Program	720	$ -	720	0%	$ 720	-	100%
01-07-5085-000	Workers' Compensation Ins	10,306	$ 670	9,636	7%	$ 9,000	1,306	87%
Compensation and Benefits		**$ 610,712**	**$ 135,973**	**$ 474,739**	**22%**	**$ 709,120**	**$ (98,408)**	**116%**
Gen'l and Admin Expenses								
01-07-5310-000	Operator Certifications-Educ	2,000	$ -	2,000	0%	2,000	-	100%
01-07-5311-000	Tuition Reimbursement	1,200	$ -	1,200	0%	1,200	-	100%
01-07-5320-000	Conferences & Seminars	9,500	$ 243	9,257	3%	9,500	-	100%
01-07-5355-000	Memberships/Subscriptions	-	$ -	-	0%	-	-	0%
Gen'l and Admin Expenses		**$ 12,700**	**$ 243**	**$ 12,457**	**2%**	**$ 12,700**	**$ -**	**100%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

		1st Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Operation Expense								
01-07-5350-000	Misc- Administration	-	$ -	-	0%	1,000	(1,000)	0%
01-07-5380-000	Tools and Eq Maintenance	-	$ 333	(333)	0%	-	-	0%
01-07-5390-000	Nitrate Plant	121,700	$ 7,140	114,560	6%	120,000	1,700	99%
01-07-5445-000	Telemetering & Signal System	47,250	$ 35,995	11,255	76%	63,000	(15,750)	133%
01-07-5460-000	Water Treatment Expense	128,300	$ 31,433	96,867	24%	128,000	300	100%
Operation Expense		**$ 322,650**	**$ 75,388**	**$ 247,262**	**23%**	**$ 337,400**	**$ (14,750)**	**105%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		1st Quarter Actuals				Management Estimate		
Water System Expense								
01-07-5400-000	Water Usage Cost Exp Well 16	$ 82,047	$ 19,369	$ 62,678	24%	$ 78,000	$ 4,047	95%
01-07-5401-000	Purchased Water FMWD	3,102,748	$ 616,907	2,485,841	20%	2,975,000	127,748	96%
01-07-5402-000	Power Purchased - Pumping	850,630	$ 95,681	754,949	11%	805,000	45,630	95%
Water System Expense		**$ 4,035,425**	**$ 731,957**	**$ 3,303,468**	**18%**	**$ 3,858,000**	**$ 177,425**	**96%**
Distribution System Expense								
01-07-5424-100	Reservoir Maintenance	165,000	$ 735	164,265	0%	165,000	$ -	100%
01-07-5424-200	Reservoir Landscape	30,000	$ 55	29,945	0%	30,000	-	100%
01-07-5432-100	Well Site - Maintenance	59,000	$ 120	58,880	0%	64,000	(5,000)	108%
01-07-5432-200	Well Site - Landscape	15,000	$ 870	14,130	6%	15,000	$ -	100%
01-07-5433-000	Booster Pumps - Maintenance	46,000	$ 120	45,880	0%	69,000	(23,000)	150%
01-07-5434-000	Emergency Power Generators	-	$ 3,943	(3,943)	0%	20,000	$ (20,000)	0%
Distribution System Expense		**$ 315,000**	**$ 5,843**	**$ 309,157**	**2%**	**$ 363,000**	**$ (48,000)**	**115%**
Operations - Water								
Totals		**$ 5,296,487**	**$ 949,404**	**$ 4,347,083**	**18%**	**$ 5,280,220**	**$ 16,267**	**100%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#			Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
				1st Quarter Actuals				Management Estimate		
Compensation and Benefits										
01-03-5000-000	5000-35(	E10	Engineering Labor	$ 361,993	$ 102,486	$ 259,507	28%	$ 360,000	$ 1,993	99%
01-03-5000-010	5000-36(	E10	Engineering Labor OT	7,500	$ 888	6,612	12%	3,500	4,000	47%
01-03-5045-000	5045-00(	E10	Automobile Allowance	3,150	$ 975	2,175	31%	3,150	-	100%
01-03-5047-000	5047-00(	E10	Phone Allowance	605	$ -	605	0%	605	-	100%
01-03-5050-000	5050-00(	E10	Employer Portion of PERS	58,333	$ 5,245	53,088	9%	25,000	33,333	43%
01-03-5060-000	5060-00(	E10	Taxes-Payroll	31,702	$ 8,121	23,581	26%	32,000	(298)	101%
01-03-5070-000	5070-00(	E10	Sick Leave/Vacation	40,374	$ 19,621	20,753	49%	48,000	(7,626)	119%
01-03-5080-000	5080-00(	E10	Health Dental Vision	57,796	$ 12,265	45,531	21%	56,500	1,296	98%
01-03-5082-000	5082-00(	E10	Life and Disability Insurance	2,612	$ 524	2,088	20%	2,600	12	100%
01-03-5083-000	5083-00(	E10	Self Insurance	3,600	$ -	3,600	0%	3,600	-	100%
01-03-5084-000	5084-00(	E10	Wellness Program	1,260	$ 225	1,035	18%	1,080	180	86%
01-03-5085-000	5085-00(	E10	Workers' Compensation Ins	4,104	$ 992	3,112	24%	4,000	104	97%
Compensation and Benefits				**$ 573,029**	**$ 151,343**	**$ 421,686**	**26%**	**$ 540,035**	**$ 32,994**	**94%**
Gen'l and Admin I										
01-03-5130-000	5130-00(	E20	Administrative Consultants	$ 257,250	$ 18,107	$ 239,143	7%	$ 257,250	$ -	100%
01-03-5135-000	5135-00(	E20	Interns	8,640	$ 486	8,154	6%	8,640	-	100%
01-03-5180-000	5180-00(	E20	Office Supplies & Misc Exp	1,500	$ -	1,500	0%	1,500	-	100%
01-03-5180-100	5180-100		Misc Expense - COVID-19	300	$ -	300	0%	300	-	100%
01-03-5260-000	5260-00(	E20	Engineering Expense	3,750	$ 344	3,406	9%	2,300	1,450	61%
01-03-5300-000	5300-00(	E20	Training	3,000	$ -	3,000	0%	2,100	900	70%
01-03-5310-000	5310-00(	E20	Certifications-Educ	6,900	$ -	6,900	0%	5,400	1,500	78%
01-03-5311-000	5311-00(	E20	Tuition Reimbursement	3,000	$ -	3,000	0%	3,000	-	100%
01-03-5320-000	5320-00(	E20	Conferences & Seminars	10,470	$ 3,003	7,467	29%	10,470	-	100%
01-03-5350-000	5350-00(	E35	Misc- Administration	250	$ -	250	0%	250	-	100%
01-03-5355-000	5355-00(	E20	Memberships/Subscriptions	1,500	$ 249	1,251	17%	1,500	-	100%
Gen'l and Admin Expenses				**$ 296,560**	**$ 22,189**	**$ 274,371**	**7%**	**$ 292,710**	**$ 3,850**	**99%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#			Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
				1st Quarter Actuals				Management Estimate		
Operation Expens										
01-03-5370-000	5370-000	E35	Permit & Assessment Fees	$ -	$ -	$ -	0%	$ -	$ -	0%
Operation Expense				**$ -**	**$ -**	**$ -**	**0%**	**$ -**	**$ -**	**0%**
Distribution Syste										
01-03-5410-000	5410-000	E45	Backflow Expense	$ 750	$ -	$ 750	0%	$ 750	$ -	100%
01-03-5423-200	5423-200	E45	Pipelines - Paving	-	$ -	-	0%	-	-	0%
01-03-5423-400	5423-400	E45	Pipelines - Leak Detect/Repair	31,500	$ -	31,500	0%	32,000	(500)	102%
01-03-5424-100	5424-100	E45	Reservoir Maintenance	20,000	$ -	20,000	0%	20,000	-	100%
01-03-5425-100	5425-100	E45	Meter Maintenance	-	$ -	-	0%	-	-	0%
01-03-5425-200	5425-200	E45	Meters - Paving	200,000	$ -	200,000	0%	200,000	-	100%
01-03-5425-700	5425-700	E45	D-Job Meters/Hydrants	-	$ (157,297)	157,297	0%	400,000	(400,000)	0%
01-03-5431-000	5431-000	E45	Land Lease Well 16	17,600	$ 2,740	14,860	16%	17,160	440	98%
01-03-5432-300	5432-300	E45	Well Site - Lease Payment	300	$ -	300	0%	300	-	100%
01-03-5433-000	5433-000	E45	Booster Pumps - Maintenance	-	$ -	-	0%	30,000	(30,000)	0%
Distribution System Expense				**$ 270,150**	**$ (154,557)**	**$ 424,707**	**-57%**	**$ 700,210**	**$ (430,060)**	**259%**
Engineering - Wat										
Totals				**$ 1,139,739**	**$ 18,975**	**$ 1,120,764**	**2%**	**$ 1,532,955**	**$ (393,216)**	**135%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		1st Quarter Actuals				Management Estimate		
Compensation and Benefits								
01-04-5000-300	Administrative Service - Labor	$ 128,637	$ 25,607	$ 103,030	20%	$ 109,000	$ 19,637	85%
01-04-5045-000	Automobile Allowance	1,500	$ 450	1,050	30%	1,500	-	100%
01-04-5050-000	Employer Portion of PERS	14,045	$ 1,255	12,790	9%	14,000	45	100%
01-04-5060-000	Taxes-Payroll	8,813	$ 1,920	6,893	22%	7,500	1,313	85%
01-04-5070-000	Sick Leave/Vacation	10,248	$ 4,860	5,388	47%	13,000	(2,752)	127%
01-04-5080-000	Health Dental Vision	13,452	$ 3,092	10,360	23%	13,000	452	97%
01-04-5082-000	Life and Disability Insurance	973	$ 142	831	15%	568	405	58%
01-04-5083-000	Self Insurance	1,800	$ 1,296	504	72%	1,800	-	100%
01-04-5084-000	Wellness Program	180	$ -	180	0%	180	-	100%
01-04-5085-000	Workers' Compensation Ins	581	$ 220	361	38%	630	(49)	108%
Compensation and Benefits		**$ 180,229**	**$ 38,842**	**$ 141,387**	**22%**	**$ 161,178**	**$ 19,051**	**89%**
Gen'l and Admin Expenses								
01-04-5130-000	Administrative Consultants	$ 82,500	$ 145	$ 82,355	0%	$ 82,500	$ -	100%
01-04-5135-000	Interns	10,000	$ -	10,000	0%	10,000	-	100%
01-04-5180-000	Office Supplies & Misc Expense	500	$ -	500	0%	500	-	100%
01-04-5270-000	Water Conservation Expense	55,000	$ 150	54,850	0%	55,000	-	100%
01-04-5270-400	Water Conservation Rebates	1,000	$ -	1,000	0%	-	1,000	0%
01-04-5270-600	Community Outreach	70,000	$ 8,408	61,592	12%	70,000	-	100%
01-04-5320-000	Conferences & Seminars	1,875	$ -	1,875	0%	1,875	-	100%
01-04-5355-000	Memberships/Subscriptions	750	$ 42	708	6%	750	-	100%
Gen'l and Admin Expenses		**$ 221,625**	**$ 8,746**	**$ 212,879**	**4%**	**$ 220,625**	**$ 1,000**	**100%**
Operation Expense								
01-04-5450-100	Lab & Sampling Expense	$ 150,000	$ 14,397	$ 135,603	10%	$ 110,000	$ 40,000	73%
01-04-5450-200	Non-Lab & Sampling	15,000	$ -	15,000	0%	15,000	-	100%
Operation Expense		**$ 165,000**	**$ 14,397**	**$ 150,603**	**9%**	**$ 125,000**	**$ 40,000**	76%
Regulatory - Water								
Totals		**$ 566,854**	**$ 61,984**	**$ 504,870**	**11%**	**$ 506,803**	**$ 60,051**	**89%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

		1st Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	1st 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	$ 64,035	$ -	$ 64,035	0%	70,000	$ (5,965)	109%
01-05-5180-000	Office Supplies & Misc Expense	-	$ -	-	0%	-	-	0%
01-05-5190-000	Computers and Network	-	$ -	-	0%	-	-	0%
01-05-5195-000	Computer Software	56,923	$ 37,497	19,426	66%	60,000	(3,077)	105%
01-05-5225-000	Enterprise Voice Com	11,625	$ 2,562	9,063	22%	10,500	1,125	90%
01-05-5226-000	Wireless Voice & Data	26,250	$ 3,209	23,041	12%	18,000	8,250	69%
01-05-5227-000	Data Communications - Fiber	16,500	$ 5,057	11,443	31%	20,000	(3,500)	121%
Gen'l and Admin Expenses		**$ 175,333**	**$ 48,325**	**$ 127,007**	**28%**	**$ 178,500**	**$ (3,167)**	**102%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		1st Quarter Actuals				Management Estimate		
Operation Expense								
01-05-5445-100	Telemetering & Signal System	$ -	$ -	$ -	0%	-	$ -	0%
01-05-5445-200	SCADA Hardware	-	$ 6,350	(6,350)	0%	10,000	(10,000)	0%
01-05-5445-300	SCADA Software	-	$ -	-	0%	23,000	(23,000)	0%
01-05-5445-400	SCADA Phone Lines	-	$ -	-	0%	-	-	0%
Operation Expense		**$ -**	**$ 6,350**	**$ (6,350)**	**0%**	**33,000**	**$ (33,000)**	**0%**
Technology - Water								
Totals		**$ 175,333**	**$ 54,675**	**$ 120,657**	**31%**	**$ 211,500**	**$ (36,167)**	**121%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#			Description	Annual Budget	1st Quarter Actual (1st Quarter Actuals)	Remaining Annual Budget (1st Quarter Actuals)	% of Total Budget (1st Quarter Actuals)	Projected Year-End Expense (Management Estimate)	Projected Remaining Budget (Management Estimate)	% of Total Budget (Management Estimate)
Compensation an										
01-06-5000-200	5000-20(	E10	Officer Salaries	$ 228,423	$ 63,212	$ 165,211	28%	$ 230,000	$ (1,577)	101%
01-06-5000-300	5000-30(	E10	Administrative Service - Labor	285,564	$ 80,395	205,169	28%	320,000	(34,436)	112%
01-06-5000-310	5000-31(	E10	Administrative Service - OT	6,000	$ 3,028	2,972	50%	12,000	(6,000)	200%
01-06-5045-000	5045-00(	E10	Automobile Allowance	5,400	$ 1,875	3,525	35%	5,400	-	100%
01-06-5047-000	5047-00(	E10	Phone Allowance	1,210	$ 441	769	36%	1,200	10	99%
01-06-5050-000	5050-00(	E10	Employer Portion of PERS	254,452	$ 35,426	219,026	14%	254,400	52	100%
01-06-5060-000	5060-00(	E10	Taxes-Payroll	39,101	$ 7,776	31,325	20%	39,101	-	100%
01-06-5070-000	5070-00(	E10	Sick Leave/Vacation	51,517	$ 17,490	34,027	34%	70,000	(18,483)	136%
01-06-5080-000	5080-00(	E10	Health Dental Vision	83,774	$ 15,584	68,190	19%	70,000	13,774	84%
01-06-5080-100	5080-10(	E10	Retiree Health Care Expense	144,792	$ -	144,792	0%	144,792	-	100%
01-06-5082-000	5082-00(	E10	Life and Disability Insurance	2,989	$ 626	2,363	21%	3,000	(11)	100%
01-06-5083-000	5083-00(	E10	Self Insurance	9,000	$ 496	8,504	6%	9,000	-	100%
01-06-5084-000	5084-00(	E10	Wellness Program	2,220	$ 379	1,841	17%	2,580	(360)	116%
01-06-5085-000	5085-00(	E10	Workers' Compensation Ins	3,939	$ 1,609	2,330	41%	4,200	(261)	107%
Compensation and Benefits				**$ 1,118,381**	**$ 228,336**	**$ 890,045**	**20%**	**$ 1,165,673**	**$ (47,292)**	**104%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#			Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
				1st Quarter Actuals				Management Estimate		
Gen'l and Admin Expenses										
01-06-5090-000	5090-000	E20	GL, Property, Fidelity Ins	$ 85,083	$ 13,164	$ 71,919	15%	$ 95,000	$ (9,917)	112%
01-06-5100-000	5100-000	E20	Accounting	10,250	$ 3,445	6,805	34%	12,250	(2,000)	120%
01-06-5125-000	5125-000	E20	Legal	154,500	$ 25,056	129,444	16%	150,000	4,500	97%
01-06-5130-000	5130-000	E20	Administrative Consultants	19,650	$ 11,261	8,389	57%	38,000	(18,350)	193%
01-06-5135-000	5135-000	E20	Interns	-	$ -	-	0%	-	-	0%
01-06-5140-000	5140-000	E20	Election Expense	-	$ -	-	0%	-	-	
01-06-5150-000	5150-000	E20	Building Maintenance	7,220	$ 2,365	4,855	33%	7,220	-	100%
01-06-5170-000	5170-000	E20	Landscaping Expense	8,934	$ 1,194	7,740	13%	8,934	-	100%
01-06-5180-000	5180-000	E20	Office Supplies & Misc Expense	4,200	$ 906	3,294	22%	4,200	-	100%
01-06-5180-100	5180-100	E20	Misc Expense - COVID-19	2,138	$ -	2,138	0%	1,000	1,138	47%
01-06-5200-000	5200-000	E20	Utilities	22,255	$ 1,476	20,779	7%	22,000	255	99%
01-06-5230-000	5230-000	E20	Printing Postage Stationery	31,820	$ 6,761	25,059	21%	30,000	1,820	94%
01-06-5250-000	5250-000	E20	Water System Fees	59,600	$ -	59,600	0%	65,000	(5,400)	109%
01-06-5300-000	5300-000	E20	Training	4,125	$ 890	3,235	22%	4,100	25	99%
01-06-5310-000	5310-000	E20	Certifications-Educ	3,226	$ -	3,226	0%	3,000	226	93%
01-06-5311-000	5311-000	E20	Tuition Reimbursement	-	$ -	-	0%	-	-	0%
01-06-5320-000	5320-000	E20	Conferences & Seminars	5,349	$ 1,501	3,848	28%	6,000	(651)	112%
01-06-5350-000	5350-000	E20	Misc Administration	5,649	$ 4,298	1,351	76%	5,649	-	100%
01-06-5355-000	5355-000	E20	Memberships/Subscriptions	18,900	$ -	18,900	0%	20,000	(1,100)	106%
01-06-5365-000	5365-000	E20	Bank Charges	30,000	$ 8,677	21,323	29%	30,000	-	100%
Gen'l and Admin Expenses				**$ 472,899**	**$ 80,994**	**$ 391,905**	**17%**	**$ 502,353**	**$ (29,454)**	**106%**

Crescenta Valley Water District
Water Budget Variance Report
Actuals as of September 30, 2022 (25% of Year)

GL#			Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
					1st Quarter Actuals			Management Estimate		
Non-Operating Expense										
01-06-5910-000	5910-000	E30	Interest Expense - Notes	$ 29,100	$ 7,274	$ 21,826	25%	$ 29,000	$ 100	100%
01-06-5920-100	5920-100	E30	Rental Expenses - PA House	1,350	$ -	1,350	0%	1,500	(150)	111%
01-06-5920-200	5920-200	E30	Rental Expenses - Sycamore	1,350	$ -	1,350	0%	1,500	(150)	111%
01-06-5920-300	5920-300	E30	Rental Expenses - Mills	1,350	$ 155	1,195	12%	1,500	(150)	111%
Non-Operating E				**$ 33,150**	**$ 7,429**	**$ 3,895**	**22%**	**$ 33,500**	**$ (350)**	**101%**
Operation Expense										
01-06-5145-000	5145-000	E35	Taxes-Property	$ 15,655	$ -	$ 15,655	0%	$ 15,348	$ 307	98%
Operation Expense				**$ 15,655**	**$ -**	**$ 15,655**	**0%**	**$ 15,348**	**$ 307**	**98%**
Administration - Water										
Totals				**$ 1,640,085**	**$ 316,758**	**$ 1,301,501**	**19%**	**$ 1,716,874**	**$ (76,789)**	**105%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Summary - As of September 30, 2022 (25% of Year)

Description		Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
			3 Month Actuals (25%)			Management Estimate		
Revenue								
	Wastewater - User Charges	$ 3,506,607	$ 859,062	$ 2,647,545	24%	$ 3,500,000	$ 6,607	100%
	Interest Income Wastewater	1,000	-	1,000	0%	500	500	50%
	Other Income Wastewater	19,860	11,785	(310)	59%	39,850	(19,990)	201%
	Construction Revenue	29,000	11,312	17,688	39%	49,000	(20,000)	169%
Revenue		**$ 3,556,467**	**$ 882,159**	**$ 2,665,923**	**25%**	**$ 3,589,350**	**$ (32,883)**	**101%**
Expenses								
	Labor & Benefits	1,663,461	360,142	1,303,319	22%	1,626,774	36,687	98%
	City of LA Sewer Services	1,809,800	-	1,809,800	0%	1,900,000	(90,200)	105%
	Operating Cost	1,052,973	97,988	954,985	9%	1,084,493	(31,520)	103%
Expenses		**$ 4,526,234**	**$ 458,130**	**$ 4,068,104**	**10%**	**$ 4,611,267**	**$ (85,033)**	**102%**
	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		**(1,209,267)**	**400,934**			**(1,261,417)**		

REVENUE

Crescenta Valley Water District
Wastewater Budget Variance Report
Revenue - As of September 30, 2022 (25% of Year)

	1st Quarter Actuals				Management Estimate		
	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Sewage Disposal Sales	$ 3,506,607	$ 859,062	$ 2,647,545	24%	$ 3,500,000	$ 6,607	100%
Property Owner Assessments	25,000	$ 11,312	13,688	45%	$ 45,000	(20,000)	180%
Sewer Permits	4,000	$ -	4,000	0%	$ 4,000	-	100%
Other Income	-	$ 4,812	(4,812)	0%	$ 20,000	(20,000)	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	$ 640	2,660	19%	$ 3,300	-	100%
Rental Income - Sycamore House	6,500	$ 4,658	1,842	72%	$ 6,500	-	100%
Rental Income - Mills House	10,060	$ 1,675	8,385	17%	$ 10,050	10	100%
	$ 3,556,467	**$ 882,159**	**$ 2,665,923**	**25%**	**$ 3,589,350**	**$ (32,893)**	**101%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of September 30, 2022 (25% of Year)

	Description	Annual Budget	1st Quarter Actuals: 1st Quarter Actual	1st Quarter Actuals: Remaining Annual Budget	1st Quarter Actuals: % of Total Budget	Management Estimate: Projected Year-End Expense	Management Estimate: Projected Remaining Budget	Management Estimate: % of Total Budget
Compensation and Benefits								
5000-100	Director Fees	$ 10,800	$ 1,688	$ 9,112	16%	$ 8,000	$ 2,800	74%
5000-200	Officer Salaries	228,423	59,184	169,239	26%	230,000	(1,577)	101%
5000-300	Administrative Service - Labor	235,053	57,604	177,449	25%	229,000	6,053	97%
5000-310	Administrative Service - OT	6,250	3,028	3,222	48%	6,300	(50)	101%
5000-350	Engineering Labor	162,331	28,656	133,675	18%	114,700	47,631	71%
5000-360	Engineering Labor OT	2,500	296	2,204	12%	1,200	1,300	48%
5000-400	Maintenance Labor	188,873	45,818	143,055	24%	210,000	(21,127)	111%
5000-410	Maintenance Labor OT	22,000	4,240	17,760	19%	16,000	6,000	73%
5000-800	Standby Pay	18,110	5,733	12,377	32%	22,900	(4,790)	126%
5045-000	Automobile Allowance	10,050	3,300	6,750	33%	10,050	-	100%
5047-000	Phone Allowance	1,209	441	768	36%	700	509	58%
5050-000	Employer Portion of PERS	277,492	53,740	223,752	19%	279,400	(1,908)	101%
5060-000	Taxes - Payroll	95,633	15,168	80,465	16%	68,798	26,835	72%
5070-000	Sick Leave/Vacation	59,211	24,952	34,259	42%	84,000	(24,789)	142%
5080-000	Health Dental Vision	200,844	46,619	154,225	23%	204,500	(3,656)	102%
5080-100	Retiree Health Care Expense	96,528	-	96,528	0%	96,528	-	100%
5082-000	Life and Disability Insurance	7,058	1,574	5,484	22%	6,678	380	95%
5083-000	Self Insurance	12,000	1,626	10,374	14%	12,096	(96)	101%
5084-000	Wellness Program	3,880	426	3,454	11%	3,460	420	89%
5085-000	Workers' Compensation Ins	25,216	6,049	19,167	24%	22,464	2,752	89%
Compensation and Benefits		**$ 1,663,461**	**$ 360,142**	**$ 1,303,319**	**22%**	**$ 1,626,774**	**$ 36,687**	**98%**

EXPENSE

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of September 30, 2022 (25% of Year)

Q1

	Description	Annual Budget	1st 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	85,083	19,746	65,337	23%	95,000	(9,917)	112%
5100-000	Accounting	10,250	3,055	7,195	30%	11,000	(750)	107%
5125-000	Legal	51,500	5,500	46,000	11%	50,000	1,500	97%
5130-000	Administrative Consultants	456,145	5,595	450,550	1%	478,800	(22,655)	105%
5135-000	Interns	-	162	(162)	0%	-	-	0%
5150-000	Building Maintenance	5,476	1,654	3,822	30%	5,476	-	100%
5170-000	Landscaping Expense	5,866	743	5,123	13%	5,866	-	100%
5180-000	Office Supplies & Misc Expense	11,700	1,186	10,514	10%	11,500	200	98%
5190-000	Computers and Network	-	-	-	0%	5,000	(5,000)	0%
5195-000	Computer Software	18,974	12,499	6,475	66%	20,000	(1,026)	105%
5200-000	Utilities	10,260	954	9,306	9%	9,875	385	96%
5225-000	Enterprise Voice Communication	3,875	2,013	1,862	52%	7,400	(3,525)	191%
5226-000	Wireless Voice & Data	8,750	959	7,791	11%	4,000	4,750	46%
5227-000	Data Communications - Fiber	5,500	1,917	3,583	35%	7,500	(2,000)	136%
5230-000	Printing Postage Stationery	31,820	6,485	25,335	20%	33,000	(1,180)	104%
5260-000	Engineering Expense	1,250	115	1,135	9%	1,250	-	100%
5300-000	Training	4,500	209	4,291	5%	4,625	(125)	103%
5320-000	Conferences & Seminars	$ 9,251	$ 3,354	$ 5,897	36%	$ 9,200	$ 51	99%
5350-000	Misc Administration	3,901	3,559	342	91%	3,951	(50)	101%
5355-000	Memberships/Subscriptions	8,975	127	8,848	1%	8,630	345	96%
5365-000	Bank Charges	30,000	8,677	21,323	29%	30,000	-	100%
Gen'l and Admin Expenses		**$ 763,076**	**$ 78,509**	**$ 684,567**	**10%**	**$ 802,073**	**$ (38,997)**	**105%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of September 30, 2022 (25% of Year)

	Description	Annual Budget	1st 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	$ 450	$ -	$ 450	0%	$ 450	$ -	100%
5920-200	Rental Expenses - Sycamore	450	-	450	0%	450	-	100%
5920-300	Rental Expense - Mills	450	52	398	12%	2,300	(1,850)	511%
Non-Operating Expense		**$ 1,350**	**$ 52**	**$ 1,298**	**4%**	**$ 3,200**	**$ -**	**237%**
Operations Expense								
5145-000	Taxes-Property	$ 5,255	$ -	$ 5,255	0%	$ 5,152	$ 103	98%
5310-000	Operator Certifications-Educ	2,574	101	2,473	4%	2,200	374	85%
5330-000	Safety & Security	6,738	403	6,335	6%	6,738	-	100%
5340-000	Uniforms	5,705	187	5,518	3%	5,705	-	100%
5360-000	Emergency Operations/Repairs	11,500	1,883	9,617	16%	-	11,500	0%
5380-000	Tools and Eq Maintenance	17,250	156	17,094	1%	17,250	-	100%
5402-000	Power Purchased - Lift Stn	600	246	354	41%	600	-	100%
5445-100	Telemetering & Signal System	15,750	-	15,750	0%	15,750	-	100%
5445-200	SCADA Hardware	-	2,150	(2,150)	0%	2,150	(2,150)	0%
5445-300	SCADA Software	-	-	-	0%	-	-	0%
5445-400	SCADA Phone Lines	-	-	-	0%	-	-	0%
Operations Expense		**$ 65,372**	**$ 5,126**	**$ 60,246**	**8%**	**$ 55,545**	**$ 9,827**	**85%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Expense - As of September 30, 2022 (25% of Year)

	Description	Annual Budget	1st 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	-	1,809,800	0%	1,900,000	(90,200)	105%
Wastewater System Expense		**$ 1,809,800**	**$ -**	**$ 1,809,800**	**0%**	**$ 1,900,000**	**$ (90,200)**	**105%**
Collection System Expense								
5423-000	Pipelines - Maintenance	$ -	$ -	$ -	0%	$ -	$ -	0%
5423-100	Pipelines - Maintenance	111,250	5,127	106,123	5%	111,250	-	100%
5440-100	Auto/Truck Maintenance	13,025	180	12,845	1%	13,025	-	100%
5440-200	Auto/Truck Maintenance-Gas	9,900	2,711	7,189	27%	9,900	-	100%
5440-300	Auto/Truck Maintenance-Diesel	5,000	-	5,000	0%	5,500	(500)	110%
5621-000	Sewer Flow Monitoring Expense	19,000	3,430	15,570	18%	19,000	-	100%
5624-000	Sewer Camera Van Inspection	15,000	47	14,953	0%	15,000	-	100%
5625-000	Sewer Interceptor Maintenance	29,000	-	29,000	0%	29,000	-	100%
5628-000	Sewer Lift Station Maintenance	21,000	2,806	18,194	13%	21,000	-	100%
Collection System Expense		**$ 223,175**	**$ 14,301**	**$ 208,874**	**6%**	**$ 223,675**	**$ (500)**	**100%**
Wastewater Totals								
Totals		**$ 4,526,234**	**$ 458,130**	**$ 4,068,104**	**10%**	**$ 4,611,267**	**$ (1,000)**	**102%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Board - As of September 30, 2022 (25% of Year)

		1st Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Compensation and Benefits								
02-01-5000-100	Director Fees	$ 10,800	$ 1,688	$ 9,112	16%	$ 8,000	$ 2,800	74%
02-01-5060-000	Taxes - Payroll	706	127	579	0	550	156	78%
02-01-5085-000	Workers' Compensation Ins	100	14	86	0	44	56	44%
Compensation and Benefits		**$ 11,606**	**$ 1,829**	**$ 9,777**	**16%**	**$ 8,594**	**$ 3,012**	**74%**
Gen'l and Admin Expenses								
02-01-5320-000	Conferences & Seminars	$ 1,250	$ 295	$ 955	24%	$ 1,250	$ -	100%
02-01-5350-000	Misc Administration		46	(46)	0%	50	(50)	0%
Gen'l and Admin Expenses		**$ 1,250**	**$ 341**	**$ 909**	**27%**	**$ 1,300**	**$ (50)**	**104%**
Board - Wastewater								
Totals		**12,856.00**	**2,170.00**	**10,686.00**	**17%**	**9,894**	**2,962**	**77%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Operations - September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		1st Quarter Actuals				Management Estimate		
Compensation and Benefits								
02-02-5000-300	Administrative Service - Labor	$ 27,384	$ 6,439	$ 20,945	24%	$ 22,000	$ 5,384	80%
02-02-5000-310	Administrative Service - OT	250	$ -	250	0%	-	250	0%
02-02-5000-400	Maintenance Labor	188,873	$ 45,818	143,055	24%	210,000	(21,127)	111%
02-02-5000-410	Maintenance Labor OT	22,000	$ 4,240	17,760	19%	16,000	6,000	73%
02-02-5000-800	Standby Pay	18,110	$ 5,733	12,377	32%	22,900	(4,790)	126%
02-02-5047-000	Phone Allowance	-	$ -	-	0%	-	-	0%
02-02-5050-000	Employer Portion of PERS	59,605	$ 4,427	55,178	7%	50,000	9,605	84%
02-02-5060-000	Taxes-Payroll	44,075	$ 3,918	40,157	9%	30,000	14,075	68%
02-02-5070-000	Sick Leave/Vacation	25,165	$ 7,734	17,431	31%	30,000	(4,835)	119%
02-02-5080-000	Health Dental Vision	97,496	$ 26,267	71,229	27%	105,000	(7,504)	108%
02-02-5082-000	Life and Disability Insurance	2,676	$ 714	1,962	27%	2,500	176	93%
02-02-5083-000	Self Insurance	2,400	$ 429	1,971	18%	2,400	-	100%
02-02-5084-000	Wellness Program	1,440	$ 225	1,215	16%	1,440	-	100%
02-02-5085-000	Workers' Compensation Ins	19,367	$ 4,153	15,214	21%	17,000	2,367	88%
Compensation and Benefits		**$ 508,841**	**$ 110,097**	**$ 398,744**	**22%**	**$ 509,240**	**$ (399)**	**100%**
Gen'l and Admin Expenses								
02-02-5180-000	Office Supplies & Misc Expense	$ 7,000	$ 350	$ 6,650	5%	$ 7,000	$ -	100%
02-02-5180-100	Misc Expense - COVID-19	$ -	$ -	$ -	0%		$ -	0%
02-02-5320-000	Conferences & Seminars	2,250	$ 1,430	820	64%	2,250	-	100%
02-02-5355-000	Memberships/Subscriptions	625	$ 44	581	0%	625	-	100%
Gen'l and Admin Expenses		**$ 9,875**	**$ 1,824**	**$ 8,051**	**0%**	**$ 9,875**	**$ -**	**100%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Operations - September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st 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	$ 3,088	$ 948	$ 2,140	31%	$ 3,088	$ -	100%
02-02-5170-000	Landscaping Expense-Plant	2,800	$ 302	2,498	11%	2,800	-	100%
02-02-5200-000	Utilities-Plant	2,875	$ 248	2,627	9%	2,875	-	100%
02-02-5300-000	Training-Plant	2,625	$ -	2,625	0%	2,625	-	100%
02-02-5310-000	Operator Certifications-Educ	1,400	$ 101	1,299	7%	1,400	-	100%
02-02-5311-000	Tuition Reimbursement	1,750	$ -	1,750	0%	1,750	-	100%
02-02-5330-000	Safety & Security	6,738	$ 403	6,335	6%	6,738	-	100%
02-02-5350-000	Misc Administration	1,250	$ 578	672	46%	1,250	-	100%
02-02-5340-000	Uniforms	5,705	$ 187	5,518	3%	5,705	-	100%
02-02-5360-000	Emergency Operations/Repairs	11,500	$ 1,883	9,617	16%	11,500	-	100%
02-02-5380-000	Tools and Eq Maintenance	17,250	$ 156	17,094	1%	17,250	-	100%
02-02-5402-000	Power Purchased - Lift Stn	600	$ 246	354	41%	600	-	100%
02-02-5441-000	Inventory Shrinkage/Overage	2,000	$ -	2,000	0%	2,000	-	100%
02-02-5445-100	Telemetering & Signal System	15,750	$ -	15,750	0%	15,750	-	100%
Operation Expense		**$ 75,331**	**$ 5,052**	**$ 70,279**	**7%**	**$ 75,331**	**$ -**	**100%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Operations - September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st 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	111,250	$ 5,127	106,123	5%	$ 111,250	-	100%
02-02-5440-100	Auto/Truck Maintenance	13,025	$ 180	12,845	1%	13,025	-	100%
02-02-5440-200	Auto/Truck Maintenance-Gas	9,900	$ 2,711	7,189	27%	9,900	-	100%
02-02-5440-300	Auto/Truck Maintenance-Diesel	5,000	$ -	5,000	0%	5,500	(500)	110%
02-02-5621-000	Sewer Flow Monitoring Expense	-	$ -	-	0%		-	0%
02-02-5624-000	Sewer Camera Van Inspection	15,000	$ 47	14,953	0%	15,000	-	100%
02-02-5625-000	Sewer Interceptor Maintenance	29,000	$ -	29,000	0%	29,000	-	100%
02-02-5628-000	Sewer Lift Station Maintenance	21,000	$ 2,806	18,194	13%	21,000	-	100%
Collection System Expense		**$ 204,175**	**$ 10,871**	**$ 193,304**	**5%**	**$ 204,675**	**$ (500)**	**100%**
Wastewater System Expense								
02-02-5434-000	Emergency Power Generators	$ -	$ -	$ -	0%		$ -	0%
02-02-5700-000	Wastewater System Expense	1,809,800	$ -	1,809,800	0%	1,900,000	(90,200)	105%
Wastewater System Expense		**$ 1,809,800**	**$ -**	**$ 1,809,800**	**0%**	**$ 1,900,000**	**$ (90,200)**	**105%**
Operations - Wastewater								
Totals		**$ 2,608,022**	**$ 127,844**	**$ 2,480,178**	**5%**	**$ 2,699,121**	**$ (91,099)**	**103%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Engineering - As of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
		1st Quarter Actuals				Management Estimate		
Compensation and Benefits								
02-03-5000-000	Engineering Labor	$ 162,331	$ 28,656	$ 133,675	18%	$ 114,700	$ 47,631	71%
02-03-5000-010	Engineering Labor OT	2,500	$ 296	2,204	12%	1,200	1,300	48%
02-03-5045-000	Automobile Allowance	3,150	$ 975	2,175	31%	3,150	-	100%
02-03-5047-000	Phone Allowance	403	$ -	403	0%	-	403	0%
02-03-5050-000	Employer Portion of PERS	38,889	$ 3,497	35,392	9%	35,000	3,889	90%
02-03-5060-000	Taxes-Payroll	20,155	$ 2,707	17,448	13%	10,748	9,407	53%
02-03-5070-000	Sick Leave/Vacation	13,458	$ 4,723	8,735	35%	19,000	(5,542)	141%
02-03-5080-000	Health Dental Vision	38,531	$ 8,177	30,354	21%	35,000	3,531	91%
02-03-5082-000	Life and Disability Insurance	1,741	$ 349	1,392	20%	1,700	41	98%
02-03-5083-000	Self Insurance	2,400	$ -	2,400	0%	2,400	-	100%
02-03-5084-000	Wellness Program	840	$ 75	765	9%	300	540	36%
02-03-5085-000	Workers' Compensation Ins	2,736	$ 662	2,074	24%	2,000	736	73%
Compensation and Benefits		**$ 287,134**	**$ 50,117**	**$ 237,017**	**17%**	**$ 225,198**	**$ 61,936**	**78%**
Gen'l and Admin Expenses								
02-03-5130-000	Administrative Consultants	$ 400,750	$ 3,259	$ 397,491	1%	$ 440,000	$ (39,250)	110%
02-03-5135-000	Interns	-	$ 162	(162)	0%	-	-	0%
02-03-5180-000	Office Supplies & Misc Expense	-	$ -	-	0%	-	-	0%
02-03-5180-100	Misc Expense - COVID-19	-	$ -	-	0%		-	0%
02-03-5260-000	Engineering Expense	1,250	$ 115	1,135	9%	1,250	-	100%
02-03-5300-000	Training	500	$ -	500	0%	500	-	100%
02-03-5310-000	Operator Certifications-Educ	800	$ -	800	0%	800	-	100%
02-03-5320-000	Conferences & Seminars	3,375	$ 1,080	2,295	32%	3,375	-	100%
02-03-5311-000	Tuition Reimbursement	1,000	$ -	1,000	0%	1,000	-	100%
02-03-5355-000	Memberships/Subscriptions	1,300	$ 83	1,217	6%	1,300	-	100%
02-03-5350-000	Misc Administration	250	$ -	250	0%	250	-	100%
Gen'l and Admin Expenses		**$ 409,225**	**$ 4,699**	**$ 404,276**	**1%**	**$ 448,475**	**$ (39,250)**	**110%**
Collection System Expense								
02-03-5621-000	Sewer Flow Monitoring Expense	$ 19,000	$ 3,430	$ 15,570	18%	19,000	$ -	100%
02-03-5410-000	Backflow Expense	$ 250						
Collection System Expense		**$ 19,250**	**$ 3,430**	**$ 15,570**	**18%**	**$ 19,000**	**$ -**	**99%**
Engineering - Wastewater								

Crescenta Valley Water District
Wastewater Budget Variance Report
Engineering - As of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget
Totals		$ 715,609	$ 58,246	$ 656,863	8%

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
$ 692,673	$ 22,686	97%

Crescenta Valley Water District
Wastewater Budget Variance Report
Regulatory - As of September 30, 2022 (25% of Year)

		1st Quarter Actuals				Management Estimate		
GL#	Description	Annual Budget	1st 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	$ 42,879	$ 8,309	$ 34,570	19%	$ 35,000	$ 7,879	82%
02-04-5045-000	Automobile Allowance	1,500	$ 450	1,050	30%	1,500	-	100%
02-04-5050-000	Employer Portion of PERS	9,363	$ 837	8,526	9%	9,400	(37)	100%
02-04-5060-000	Taxes-Payroll	5,652	$ 640	5,012	11%	2,500	3,152	44%
02-04-5070-000	Sick Leave/Vacation	3,416	$ 1,118	2,298	33%	6,000	(2,584)	176%
02-04-5080-000	Health Dental Vision	8,968	$ 2,062	6,906	23%	9,500	(532)	106%
02-04-5082-000	Life and Disability Insurance	648	$ 94	554	15%	378	270	58%
02-04-5083-000	Self Insurance	1,200	$ 866	334	72%	1,296	(96)	108%
02-04-5084-000	Wellness Program	120	$ -	120	0%	-	120	0%
02-04-5085-000	Workers' Compensation Ins	387	$ 147	240	38%	420	(33)	109%
Compensation and Benefits		**$ 74,133**	**$ 14,523**	**$ 59,610**	**20%**	**$ 65,994**	**$ 8,139**	**89%**
Gen'l and Admin Expenses								
02-04-5130-000	Administrative Consultants	$ 27,500	$ 30	$ 27,470	0%	$ 10,000	$ 17,500	36%
02-04-5135-000	Interns	$ -	$ -	$ -	0%	$ 5,720	$ (5,720)	0%
02-04-5180-000	Office Supplies & Misc Expense	500	$ -	500	0%	$ 500	$ -	100%
02-04-5320-000	Conferences & Seminars	625	$ -	625	0%	$ 625	$ -	100%
02-04-5355-000	Memberships/Subscriptions	750	$ -	750	0%	$ 705		
Gen'l and Admin Expenses		**$ 29,375**	**$ 30**	**$ 27,970**	**0%**	**$ 17,550**	**$ 11,780**	**60%**
Regulatory - Wastewater								
Totals		**$ 103,508**	**$ 14,553**	**$ 87,580**	**14%**	**$ 83,544**	**$ 19,919**	**81%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Technology - As of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
			1st Quarter Actuals			Management Estimate		
Gen'l and Admin Expenses								
02-05-5130-000	Administrative Consultants	$ 21,345	$ -	$ 21,345	0%	$ 21,000	$ 345	98%
02-05-5180-000	Office Supplies & Misc Expense	-	$ -	-	0%	-	-	0%
02-05-5190-000	Computers and Network	-	$ -	-	0%	5,000	(5,000)	0%
02-05-5195-000	Computer Software	18,974	$ 12,499	6,475	66%	20,000	(1,026)	105%
02-05-5225-000	Enterprise Voice Com	3,875	$ 2,013	1,862	52%	7,400	(3,525)	191%
02-05-5226-000	Wireless Voice & Data	8,750	$ 959	7,791	11%	4,000	4,750	46%
02-05-5227-000	Data Communications - Fiber	5,500	$ 1,917	3,583	35%	7,500	(2,000)	136%
Gen'l and Admin Expenses		**$ 58,444**	**$ 17,388**	**$ 41,056**	**30%**	**$ 64,900**	**$ (6,456)**	**111%**
Operation Expense								
02-05-5445-100	Telemetering & Signal System	$ -	$ -	$ -	0%	$ -	$ -	0%
02-05-5445-200	SCADA Hardware	-	$ 2,150	(2,150)	0%	2,150	(2,150)	0%
02-05-5445-300	SCADA Software	-	$ -	-	0%	-	-	0%
02-05-5445-400	SCADA Phone Lines	-	$ -	-	0%	-	-	0%
Operation Expense		**$ -**	**$ 2,150**	**$ (2,150)**	**0%**	**$ 2,150**	**$ (2,150)**	**0%**
Technology - Wastewater								
Total Expense		**$ 58,444**	**$ 19,538**	**$ 38,906**	**33%**	**$ 67,050**	**$ (8,606)**	**115%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Administration - As of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st Quarter Actuals: 1st Quarter Actual	Remaining Annual Budget	% of Total Budget	Management Estimate: Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
Compensation and Benefits								
02-06-5000-200	Officer Salaries	$ 228,423	$ 59,184	$ 169,239	26%	$ 230,000	$ (1,577)	101%
02-06-5000-300	Administrative Service - Labor	164,790	$ 42,856	121,934	26%	172,000	(7,210)	104%
02-06-5000-310	Administrative Service - OT	6,000	$ 3,028	2,972	50%	6,300	(300)	105%
02-06-5045-000	Automobile Allowance	5,400	$ 1,875	3,525	35%	5,400	-	100%
02-06-5047-000	Phone Allowance	806	$ 441	365	55%	700	106	87%
02-06-5050-000	Employer Portion of PERS	169,635	$ 44,979	124,656	27%	185,000	(15,365)	109%
02-06-5060-000	Taxes-Payroll	25,045	$ 7,776	17,269	31%	25,000	45	100%
02-06-5070-000	Sick Leave/Vacation	17,172	$ 11,377	5,795	66%	29,000	(11,828)	169%
02-06-5080-000	Health Dental Vision	55,849	$ 10,113	45,736	18%	55,000	849	98%
02-06-5080-100	Retiree Health Care Expense	96,528	$ -	96,528	0%	96,528	-	100%
02-06-5082-000	Life and Disability Insurance	1,993	$ 417	1,576	21%	2,100	(107)	105%
02-06-5083-000	Self Insurance	6,000	$ 331	5,669	6%	6,000	-	100%
02-06-5084-000	Wellness Program	1,480	$ 126	1,354	9%	1,720	(240)	116%
02-06-5085-000	Workers' Compensation Ins	2,626	$ 1,073	1,553	41%	3,000	(374)	114%
Compensation and Benefits		**$ 781,747**	**$ 183,576**	**$ 598,171**	**23%**	**$ 817,748**	**$ (36,001)**	**105%**

Crescenta Valley Water District
Wastewater Budget Variance Report
Administration - As of September 30, 2022 (25% of Year)

GL#	Description	Annual Budget	1st 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	$ 85,083	$ 19,746	$ 65,337	23%	$ 95,000	$ (9,917)	112%
02-06-5100-000	Accounting	10,250	$ 3,055	7,195	30%	11,000	(750)	107%
02-06-5125-000	Legal	51,500	$ 5,500	46,000	11%	50,000	1,500	97%
02-06-5130-000	Administrative Consultants	6,550	$ 2,306	4,244	35%	7,800	(1,250)	119%
02-06-5150-000	Building Maintenance	2,388	$ 706	1,682	30%	2,388	-	100%
02-06-5170-000	Landscaping Expense	3,066	$ 441	2,625	14%	3,066	-	100%
02-06-5180-000	Office Supplies & Misc Expense	4,200	$ 836	3,364	20%	4,000	200	95%
02-06-5180-100	Misc Expense - COVID-19	713	$ -	713	0%	500	213	70%
02-06-5200-000	Utilities	7,385	$ 706	6,679	10%	7,000	385	95%
02-06-5230-000	Printing Postage Stationery	31,820	$ 6,485	25,335	20%	33,000	(1,180)	104%
02-06-5300-000	Training	1,375	$ 209	1,166	15%	1,500	(125)	109%
02-06-5310-000	Certifications-Educ	374	$ -	374	0%			
02-06-5311-000	Tuition Reimbursement	-	$ -	-	0%	-		
02-06-5320-000	Conferences & Seminars	1,751	$ 549	1,202	31%	1,700	51	97%
02-06-5350-000	Misc Administration	2,401	$ 2,935	(534)	122%	2,401	-	100%
02-06-5355-000	Memberships/Subscriptions	6,300	$ -	6,300	0%	6,000	300	95%
02-06-5365-000	Bank Charges	30,000	$ 8,677	21,323	29%	30,000	-	100%
Gen'l and Admin Expenses		**$ 245,156**	**$ 52,151**	**$ 193,005**	**21%**	**$ 255,355**	**$ (10,573)**	**104%**
Non-Operating Expense								
02-06-5920-100	Rental Expenses - PA House	$ 450	$ -	$ 450	0%	$ 450	$ -	100%
02-06-5920-200	Rental Expenses - Sycamore	450	$ -	450	0%	450	-	100%
02-06-5920-300	Rental Expenses - Mills	450	$ 52	398	12%	450	-	100%
Non-Operating Expense		**$ 1,350**	**$ 52**	**$ 1,298**	**4%**	**$ 1,350**	**$ -**	**100%**
Operation Expense								
02-06-5145-000	Taxes-Property	$ 5,255	$ -	$ 5,255	0%	$ 5,152	$ 103	98%
Operation Expense		**$ 5,255**	**$ -**	**$ 5,255**	**0%**	**$ 5,152**	**$ 103**	**98%**
Administration - Wastewater								
Total Expense		**$ 1,033,508**	**$ 235,779**	**$ 797,729**	**23%**	**$ 1,079,605**	**$ (46,471)**	**104%**