

Crescenta Valley Water District

May 19, 2020

Dear Director,

Please note:

The enclosed information for the FY 2020-21 Water and Wastewater Budgets is being distributed to all Directors ahead of the May 26, 2020 Board meeting and the May 20, 2020 Finance Committee meeting.

The purpose of early distribution is to provide Directors additional time to review the materials.

Thank you,

CVWD Staff

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# **CRESCENTA VALLEY WATER DISTRICT**

2700 FOOTHILL BOULEVARD LA CRESCENTA, CALIFORNIA

Agenda for the Meeting of the Finance Committee of the

Crescenta Valley Water District

To be held on Wednesday, May 20, 2020 at 2:00 p.m.

Posted: Tuesday, May 19, 2020 at 1:00 p.m.

## **TELECONFERENCING NOTICE**

**[This meeting will be held by teleconference only.]**

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

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

**(669) 900-6833**

**(346) 248-7799**

**(929) 205-6099**

**(253) 215-8782**

**(301) 715-8592**

**(312) 626-6799**

**Then, enter Access Code: 884 7556 6281**

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

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

## **Call to Order**

## **Adoption of Agenda**

## **Action Item(s)**

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

## **Committee Members' Request for Future Agenda Items**

## **Adjournment**

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

# CRESCENTA VALLEY WATER DISTRICT

## BOARD OF DIRECTORS - STAFF REPORT

Action Item No. 1  
May 26, 2020

**To:** Honorable President and Members of the Board of Directors  
**From:** Nem Ochoa – General Manager  
**Subject:** **Budget Discussion for FY 2020-21**

### **ACTION ITEM:**

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

### **BACKGROUND:**

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

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

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

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

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

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

### **RECOMMENDATION**

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

Prepared by:



James Lee  
Director of Finance & Administration

Submitted by:



Nem Ochoa  
General Manager

Attachment(s):

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

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

**Attachment 1a**  
**0% Rate Increase**  
**\$0M Bond**

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

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

**Attachment 1b**

**0% Rate Increase**

**\$5M Bond**

| <b>Summary of Revenues &amp; Expenses - Water Fund</b> |                    |                    |                   |                   |                   |                   |
|--------------------------------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
|                                                        | <i>Recorded</i>    | <i>Recorded</i>    | <i>Recorded</i>   | <i>Budgeted</i>   | <i>Projected</i>  | <i>Projected</i>  |
|                                                        | <b>FY 2016-17</b>  | <b>FY 2017-18</b>  | <b>FY 2018-19</b> | <b>FY 2019-20</b> | <b>FY 2019-20</b> | <b>FY 2020-21</b> |
| <b>Revenue</b>                                         |                    |                    |                   |                   |                   | <b>0.00%</b>      |
| Water Sales - Service, Fixed                           | 2,305,004          | 2,707,497          | 2,854,445         | 3,023,931         | 3,058,600         | 3,087,489         |
| Water Sales - Metered, Variable                        | 6,632,864          | 8,024,289          | 7,768,586         | 9,141,201         | 8,764,668         | 8,858,374         |
| Interest Income - Water Reserve                        | 180,134            | 311,694            | 263,458           | 200,000           | 245,000           | 200,000           |
| Interest Income - MTBE Reserve                         | 115,000            | 10,485             | 460               | -                 | 200               | -                 |
| Other Income - Water                                   | 132,964            | 145,117            | 135,877           | 160,000           | 127,000           | 160,000           |
| Construction Revenues                                  | 807,081            | 1,066,196          | 811,352           | 452,500           | 501,000           | 277,500           |
| <b>Total Revenue:</b>                                  | <b>10,173,047</b>  | <b>12,265,278</b>  | <b>11,834,178</b> | <b>12,977,632</b> | <b>12,696,468</b> | <b>12,583,363</b> |
| <b>Emergency Funding from MTBE for TTHMs:</b>          |                    |                    | <b>1,000,000</b>  |                   |                   |                   |
| <b>O&amp;M Expense</b>                                 |                    |                    |                   |                   |                   |                   |
| Labor & Benefits                                       | 2,970,120          | 2,959,433          | 3,157,716         | 3,376,264         | 3,291,713         | 3,158,292         |
| Imported Water Cost (Foothill Municipal WD)            | 3,045,346          | 3,087,280          | 3,767,540         | 3,332,019         | 3,191,000         | 3,074,580         |
| Imported Water Cost (Glendale Water and Power)         | 150,944            | 155,200            | 175,000           | 157,850           | 35,000            | 138,960           |
| Power Cost                                             | 694,548            | 697,000            | 714,425           | 695,671           | 760,000           | 813,200           |
| Operating Cost                                         | 1,766,416          | 1,924,851          | 1,943,751         | 2,310,038         | 2,166,852         | 2,293,094         |
| <b>Total O&amp;M Expense:</b>                          | <b>8,627,373</b>   | <b>8,823,764</b>   | <b>9,758,433</b>  | <b>9,871,842</b>  | <b>9,444,565</b>  | <b>9,478,126</b>  |
| <b>Bond Issuance</b>                                   |                    |                    |                   |                   |                   | <b>5,000,000</b>  |
| <b>Debt Service</b>                                    | <b>615,000</b>     | <b>615,000</b>     | <b>539,645</b>    | <b>539,645</b>    | <b>539,645</b>    | <b>632,810</b>    |
| <b>Cash Available for Capital</b>                      | <b>930,674</b>     | <b>2,826,514</b>   | <b>1,536,100</b>  | <b>2,566,145</b>  | <b>2,712,258</b>  | <b>7,472,427</b>  |
| <b>Capital, OPEB &amp; Other Commitments</b>           |                    |                    |                   |                   |                   |                   |
| Infrastructure                                         | 2,335,400          | 3,931,700          | 1,911,005         | 2,877,500         | 3,000,000         | 2,247,427         |
| Bond Funded CIP                                        |                    |                    |                   |                   |                   | 3,000,000         |
| Capital Outlays & Equipment                            | 45,177             | 120,000            | 167,899           | 308,370           | 210,000           | 225,000           |
| OPEB Commitment                                        | 100,000            | 100,000            | 100,000           | 100,000           | -                 | -                 |
| <b>Total Capital, OPEB &amp; Other Commitments:</b>    | <b>2,480,577</b>   | <b>4,151,700</b>   | <b>2,178,904</b>  | <b>3,285,870</b>  | <b>3,210,000</b>  | <b>5,472,427</b>  |
| <b>Increase (Decrease) to Cash</b>                     | <b>(1,549,903)</b> | <b>(1,325,186)</b> | <b>(642,804)</b>  | <b>(719,725)</b>  | <b>(497,742)</b>  | <b>0</b>          |
| <b>Reserve Fund Balances</b>                           |                    |                    |                   |                   |                   |                   |
| <b>Beginning Balance</b>                               | <b>3,719,947</b>   | <b>3,170,820</b>   | <b>2,345,634</b>  | <b>5,597,830</b>  | <b>5,597,830</b>  | <b>5,100,088</b>  |
| From MTBE Fund (Transfer In)                           | 1,000,000          | 500,000            | 3,895,000         |                   |                   | 0                 |
| Restricted Cash (Bonds)                                |                    |                    |                   | 0                 | 0                 | 2,000,000         |
| <b>Ending Balance</b>                                  | <b>3,170,820</b>   | <b>2,345,634</b>   | <b>5,597,830</b>  | <b>4,878,105</b>  | <b>5,100,088</b>  | <b>5,100,088</b>  |
| Target                                                 | 3,313,000          | 3,707,000          | 3,707,000         | 3,948,000         | 3,948,000         | 4,009,000         |
| <b>Above (Below) Target</b>                            | <b>(142,180)</b>   | <b>(1,361,366)</b> | <b>1,890,830</b>  | <b>930,105</b>    | <b>1,152,088</b>  | <b>1,091,088</b>  |

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

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

# Attachment 2

## Discussion Points for Q3 Financials

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

### WATER FUND

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

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

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

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

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

- Dept 1 – Board
  - Director expenses are in line with expectations.
- Dept 2 – Operations
  - Training was above budget because of increased investment in cross training for utility workers who will now be able to work on the sewer operation as well.
  - Upgrading lighting and gates impacted our Safety and Security budget. The Oceanview reservoir gate was widened and converted to a mechanical gate to reduce possibility of staff injury and increase visibility and maneuverability for drivers.
  - Admin OT is higher due to cross-training employees, where plant administration employees were able to assist during several water main emergency events and to improve the inventory control process.
  - A new boring tool and 2 jackhammers increased our Tools and Maintenance budget. The boring tool will pay for itself in savings from trenching and backfilling.
  - The Nitrate Plant budget will end with savings of approximately \$7K. Staff identified specific pneumatic valves that needed replacing instead of replacing them all as originally planned.
  - Increased groundwater pumping along with decreased efficiency from aging pumps and motors has increased electrical consumption and Power Purchased – Pumping significantly.

- o Costs associated with unanticipated repairs for Well #2 have caused Well Maintenance to go over budget by \$10k.
  - o Trench plates have mostly been eliminated from operations, producing a savings of \$7k.
- Dept 3 – Engineering
- o Use of administrative consultants has been reduced, netting a savings of \$50K compared to budget.
  - o Interns have been utilized to alleviate the backlog of work caused by employees' leaves of absences. The increased cost of \$17K for interns is offset by the decreased labor costs of \$50K.
  - o The Pipelines - Leak Detect and Repair program has been postponed resulting, in \$26K under budget.
  - o Reservoir Maintenance has been budgeted appropriately for the following year, and this represents an example of how transitioning to department-level budgeting increases communication between departments, particularly with ownership of maintenance items.
  - o Using the competitive bidding process and a improved method for pavement cuts, costs for Meters - Paving were reduced by \$80k
  - o The D-Job meter/Hydrants line item is a pass through that is offset by meter hydrant installation revenue. The \$175K in D-job expense represents construction that is complete and reconciled, and is incorporated into Construction Revenue in revenues.
- Dept 4 – Regulatory
- o The department is using HighRoad IT to evaluate the use of Administrative consultants and the launch of new software to ensure we maximize our investments. This year, there will be unused budget of \$20K in Administrative Consultants
  - o There will be unused budget of \$74K in Non-Lab and Sampling.
  - o Lab Sampling continues to be on course for savings of \$35K because of a reduction in our sampling process while maintaining the required sampling amounts.
- Dept 5 – Technology
- o Highroad IT has identified four vendors – e.g. Lanair, Cerdant – for which agreements will not be renewed going forward, as Highroad provides those services as part of its contract. Highroad and staff are currently undertaking a Master Planning effort that will identify further savings opportunities, including opportunities to renegotiate other agreements.
  - o An analysis of technology systems and infrastructure indicated need for timely investment in network security, security of premises, proper cabling, and standardized software and equipment. These one-time expenses will significantly increase protection, reliability, and efficiency for the District, and they increased Computers & Network, Computer Software, and Wireless Voice & Data by a total of \$42K.
  - o The transition of the Technology department being serviced by consultants will save about \$275K annually going forward, net of the annual cost for consultants. The one-time cost of separation agreements and payouts of sick and vacation time increased compensation-related categories.
- Dept 6 – Administration

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

#### WASTEWATER FUND

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

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

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

The following are Notable over/under variances by department.

#### ➤ Dept 2 – Operations

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

# SUMMARY

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

Attachment 3

Q3

| 3rd Quarter Actuals             |                           |               |                    |                         |                   |
|---------------------------------|---------------------------|---------------|--------------------|-------------------------|-------------------|
| Description                     |                           | Annual Budget | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| Revenue                         |                           |               |                    |                         |                   |
|                                 | Water Sales - Fixed       | \$ 3,023,931  | \$ 2,322,809       | \$ 701,122              | 77%               |
|                                 | Water Sales - Metered     | 9,141,201     | 6,412,256          | 2,728,945               | 70%               |
|                                 | Interest Income Water     | 200,000       | 962                | 174,038                 | 0%                |
|                                 | Other Income Water        | 160,000       | 104,124            | 107,451                 | 65%               |
|                                 | Construction Revenue      | 452,500       | 46,602             | 405,898                 | 10%               |
| Revenue                         |                           | \$ 12,977,632 | \$ 8,886,753       | \$ 4,117,454            | 68%               |
|                                 |                           |               |                    |                         |                   |
| Expenses                        |                           |               |                    |                         |                   |
|                                 | Labor & Benefits          | 3,376,264     | 2,357,670          | 1,018,594               | 70%               |
|                                 | Imported Water (Foothill) | 3,332,018     | 2,388,871          | 943,147                 | 72%               |
|                                 | Imported Water (Glendale) | 157,850       | 12,593             | 145,257                 | 8%                |
|                                 | Power Cost                | 695,671       | 566,235            | 129,436                 | 81%               |
|                                 | Operating Cost            | 2,310,039     | 1,504,739          | 805,300                 | 65%               |
| Expenses                        |                           | \$ 9,871,842  | \$ 6,830,108       | \$ 3,041,734            | 69%               |
|                                 |                           |               |                    |                         |                   |
| Debt Service                    |                           | \$ 539,645    | \$ 404,734         | \$ 134,911              | 75%               |
|                                 |                           |               |                    |                         |                   |
|                                 | CIP                       | 2,877,500     | 2,603,326          | 274,174                 | 90%               |
|                                 | Infrastructure            | 308,370       | 140,791            | 167,579                 | 46%               |
|                                 | OPEB                      | 100,000       |                    | 100,000                 | 0%                |
| Total CIP, Infrastructure, OPEB |                           | 3,285,870     | 2,744,117          | 541,753                 | 84%               |
|                                 |                           |               |                    |                         |                   |
| Net Revenue minus Expenses      |                           | (719,725)     | (1,092,206)        |                         |                   |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 3,058,600               | \$ (34,669)                | 101%              |
| 8,764,668                  | 376,533                    | 96%               |
| 245,000                    | (45,000)                   | 123%              |
| 127,200                    | 32,800                     | 80%               |
| 501,000                    | (48,500)                   | 111%              |
| <b>\$ 12,696,468</b>       | <b>\$ 281,164</b>          | <b>98%</b>        |
| 3,291,713                  | 84,551                     | 97%               |
| 3,191,000                  | 141,018                    | 96%               |
| 35,000                     | 122,850                    | 22%               |
| 760,000                    | (64,329)                   | 109%              |
| 2,166,852                  | 143,187                    | 94%               |
| <b>\$ 9,444,565</b>        | <b>\$ 427,277</b>          | <b>96%</b>        |
| <b>\$ 539,645</b>          | <b>\$ -</b>                | <b>100%</b>       |
| 3,000,000                  | (122,500)                  | 104%              |
| 170,000                    | 138,370                    | 55%               |
|                            | 100,000                    | 0%                |
| <b>\$ 3,170,000</b>        | <b>\$ 115,870</b>          | <b>96%</b>        |
| <b>(457,742)</b>           |                            |                   |

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

| 3rd Quarter Actuals |                                |                      |                     |                         |                   |
|---------------------|--------------------------------|----------------------|---------------------|-------------------------|-------------------|
| Description         |                                | Annual Budget        | 3rd Quarter Actual  | Remaining Annual Budget | % of Total Budget |
| <b>Revenue</b>      |                                |                      |                     |                         |                   |
| 4010-000            | Water Sales - Consumers        | \$ 8,752,663         | \$ 6,025,902        | \$ 2,726,761            | 69%               |
| 4010-007            | Irrigation                     | 388,538              | 386,354             | 2,184                   | 99%               |
| 4010-008            | Water Sales- Service Charge    | 2,945,771            | 2,259,301           | 686,470                 | 77%               |
| 4010-009            | Water Sales - Fire Service     | 78,160               | 63,508              | 14,652                  | 81%               |
| 4020-000            | Water Sales - Others           | 90,000               | 56,842              | 33,158                  | 63%               |
| 4110-000            | Meter Installation/Hydrant     | 50,000               | -                   | 50,000                  | 0%                |
| 4220-000            | Water Systems Connect Fee      | 100,000              | 46,602              | 53,398                  | 47%               |
| 4230-000            | Other Income - Misc            | 10,000               | 5,947               | 4,053                   | 59%               |
| 4230-010            | Other Income - Flood Meters    | -                    | -                   | -                       | 0%                |
| 4230-020            | Other Income - Applications    | 35,000               | 16,550              | 18,450                  | 47%               |
| 4240-000            | Interest Earned - Water        | 175,000              | 962                 | 174,038                 | 1%                |
| 4245-000            | Interest Earned-2007 COPS      | -                    | -                   | -                       | 0%                |
| 4260-000            | Unrealized Gain/Loss on Invest | -                    | -                   | -                       | 0%                |
| 4265-000            | Fair Value Adjustment          | -                    | -                   | -                       | 0%                |
| 4270-000            | Gain/Loss on Sale of Assets    | 2,500                | -                   | 2,500                   | 0%                |
| 4271-000            | Gain/Loss Sale of Investments  | 25,000               | -                   | 25,000                  | 0%                |
| 4275-001            | Rental Income - PA House       | 11,000               | 11,080              | (80)                    | 101%              |
| 4275-002            | Rental Income - Sycamore House | 14,000               | 13,705              | 295                     | 98%               |
| 4280-000            | MTBE Settlement                | -                    | 199                 | (199)                   | 0%                |
| 4285-000            | Grant Revenue - State          | 300,000              | -                   | 300,000                 | 0%                |
| 4287-000            | Capital Contributions - Local  | -                    | -                   | -                       | 0%                |
| <b>Revenue</b>      |                                | <b>\$ 12,977,632</b> | <b>\$ 8,886,952</b> | <b>\$ 4,090,680</b>     | <b>68%</b>        |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 8,239,227               | \$ 513,436                 | 94%               |
| 525,441                    | (136,903)                  | 135%              |
| 2,980,000                  | \$ (34,229)                | 101%              |
| 78,600                     | (440)                      | 101%              |
| 65,000                     | \$ 25,000                  | 72%               |
| 296,000                    | (246,000)                  | 592%              |
| 80,000                     | \$ 20,000                  | 80%               |
| 8,000                      | 2,000                      | 80%               |
| -                          | \$ -                       | 0%                |
| 22,000                     | 13,000                     | 63%               |
| 245,000                    | \$ (70,000)                | 140%              |
| -                          | -                          | 0%                |
| -                          | \$ -                       | 0%                |
| -                          | -                          | 0%                |
| -                          | \$ 2,500                   | 0%                |
| -                          | 25,000                     | 0%                |
| 14,000                     | \$ (3,000)                 | 127%              |
| 18,000                     | (4,000)                    | 129%              |
| 200                        | \$ (200)                   | 0%                |
| 125,000                    | \$ 175,000                 | 42%               |
| -                          | \$ -                       | 0%                |
| <b>\$ 12,696,468</b>       | <b>\$ 281,164</b>          | <b>98%</b>        |

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

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

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 7,000                   | \$ 2,000                   | 78%               |
| 175,000                    | \$ 515                     | 100%              |
| 652,700                    | \$ (35,110)                | 106%              |
| 9,000                      | \$ (4,000)                 | 180%              |
| 282,000                    | \$ 70,170                  | 80%               |
| 4,000                      | \$ (700)                   | 121%              |
| 400,000                    | \$ 52,983                  | 88%               |
| 40,000                     | \$ 7,250                   | 85%               |
| 340,000                    | \$ 7,661                   | 98%               |
| 20,000                     | \$ (4,000)                 | 125%              |
| 51,000                     | \$ (3,148)                 | 107%              |
| 14,750                     | \$ (3,050)                 | 126%              |
| 252                        | \$ (252)                   | 0%                |
| 387,350                    | \$ 48,850                  | 89%               |
| -                          | \$ -                       | 0%                |
| -                          | \$ -                       | 0%                |
| 178,956                    | \$ (32,287)                | 122%              |
| 260,350                    | \$ (67,503)                | 135%              |
| 361,500                    | \$ (29,014)                | 109%              |
| -                          | \$ -                       | 0%                |
| 40,000                     | \$ 68,000                  | 37%               |
| 11,630                     | \$ 186                     | 98%               |
| 16,150                     | \$ (1,300)                 | 109%              |
| 5,025                      | \$ (5,025)                 | 0%                |
| 35,050                     | \$ 12,325                  | 74%               |
| <b>\$ 3,291,713</b>        | <b>\$ 84,551</b>           | <b>97%</b>        |

# EXPENSE

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

Q3

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

| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|----------------------------|----------------------------|-------------------|
| 60,000                     | \$ 1,200                   | 98%               |
| 6,500                      | \$ 250                     | 96%               |
| 128,000                    | \$ (38,000)                | 142%              |
| 123,100                    | \$ 63,558                  | 66%               |
| 20,000                     | \$ (15,000)                | 400%              |
| -                          | \$ -                       | 0%                |
| 41,000                     | \$ (1,355)                 | 103%              |
| -                          | \$ -                       | 0%                |
| 8,500                      | \$ 7,697                   | 52%               |
| 14,350                     | \$ 1,537                   | 90%               |
| 53,250                     | \$ (26,250)                | 197%              |
| 61,275                     | \$ (10,875)                | 122%              |
| 39,400                     | \$ (1,124)                 | 103%              |
| 7,000                      | \$ 10,073                  | 41%               |
| 22,000                     | \$ (6,276)                 | 140%              |
| 56,000                     | \$ (8,660)                 | 118%              |
| 31,000                     | \$ 5,000                   | 86%               |
| -                          | \$ 4,302                   | 0%                |
| 60,000                     | \$ -                       | 100%              |
| 10,500                     | \$ (731)                   | 107%              |
| 15,100                     | \$ 4,752                   | 76%               |
| 8,439                      | \$ 6,177                   | 58%               |
| -                          | \$ -                       | 0%                |
| 7,500                      | \$ (1,741)                 | 130%              |
| -                          | \$ -                       | 0%                |
| 25,549                     | \$ (139)                   | 101%              |
| 25,000                     | \$ 8,000                   | 76%               |
| 17,000                     | \$ 8,500                   | 67%               |
| 5,000                      | \$ -                       | 100%              |
| 19,000                     | \$ 1,000                   | 95%               |
| <b>\$ 864,463</b>          | <b>\$ 11,895</b>           | <b>99%</b>        |

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

| Description                  |                                | Annual Budget   | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
|------------------------------|--------------------------------|-----------------|--------------------|-------------------------|-------------------|
| <b>Depreciation</b>          |                                |                 |                    |                         |                   |
| 5800-000                     | Depreciation - Office          | \$ -            | \$ 16,803          | \$ (16,803)             | 0%                |
| 5805-000                     | Depreciation-Pumping           | -               | 370,853            | (370,853)               | 0%                |
| 5810-000                     | Depreciation-Distribution      | -               | 553,530            | (553,530)               | 0%                |
| 5815-000                     | Depreciation-Nitrate Plant     | -               | 15,150             | (15,150)                | 0%                |
| 5820-000                     | Depreciation-Collection System | -               | -                  | -                       | 0%                |
| <b>Depreciation</b>          |                                | <b>\$ -</b>     | <b>\$ 956,336</b>  | <b>\$ (956,336)</b>     | <b>0%</b>         |
| <b>Non-Operating Expense</b> |                                |                 |                    |                         |                   |
| 5900-000                     | Amortization of Intangibles    | -               | -                  | -                       | 0%                |
| 5900-001                     | Amortization of Inv Premium    | -               | -                  | -                       | 0%                |
| 5900-002                     | Loan Costs                     | -               | -                  | -                       | 0%                |
| 5910-000                     | Interest Expense - Notes       | -               | -                  | -                       | 0%                |
| 5920-100                     | Rental Expenses - PA House     | 857             | 2,132              | (1,275)                 | 249%              |
| 5920-200                     | Rental Expenses - Sycamore     | 1,385           | -                  | 1,385                   | 0%                |
| <b>Non-Operating Expense</b> |                                | <b>\$ 2,242</b> | <b>\$ 2,132</b>    | <b>\$ 110</b>           | <b>95%</b>        |

| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|----------------------------|----------------------------|-------------------|
| 25,000                     | \$ (25,000)                | 0%                |
| 496,100                    | \$ (496,100)               | 0%                |
| 739,400                    | \$ (739,400)               | 0%                |
| 20,200                     | \$ (20,200)                | 0%                |
| -                          | \$ -                       | 0%                |
| <b>\$ 1,280,700</b>        | <b>\$ (1,280,700)</b>      | <b>0%</b>         |
| -                          | \$ -                       | 0%                |
| -                          | \$ -                       | 0%                |
| -                          | \$ -                       | 0%                |
| -                          | \$ -                       | 0%                |
| 2,200                      | \$ (1,343)                 | 257%              |
| 1,000                      | \$ 385                     | 72%               |
| <b>\$ 3,200</b>            | <b>\$ (958)</b>            | <b>143%</b>       |

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

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

| Projected Year-End Expense  | Projected Remaining Budget | % of Total Budget |
|-----------------------------|----------------------------|-------------------|
| 14,000                      | \$ 4,000                   | 78%               |
| 2,500                       | \$ 1,100                   | 69%               |
| 20,000                      | \$ 553                     | 97%               |
| 15,000                      | \$ (3,164)                 | 127%              |
| 12,000                      | \$ -                       | 100%              |
| 3,000                       | \$ -                       | 100%              |
| 15,500                      | \$ (16)                    | 100%              |
| 82,000                      | \$ 500                     | 99%               |
| 20,000                      | \$ (20,000)                | 0%                |
| 41                          | \$ (41)                    | 0%                |
| -                           | \$ -                       | 0%                |
| 105,000                     | \$ (3,000)                 | 103%              |
| 90,000                      | \$ 35,000                  | 72%               |
| -                           | \$ 74,004                  | 0%                |
| 25,000                      | \$ (3,209)                 | 115%              |
| 8,250                       | \$ 750                     | 92%               |
| 20,000                      | \$ 3,550                   | 85%               |
| -                           | \$ 1,355                   | 0%                |
| 760,000                     | \$ (64,329)                | 109%              |
| <b>\$ 1,192,291</b>         | <b>\$ 27,053</b>           | <b>98%</b>        |
| <b>Water System Expense</b> |                            |                   |
| 35,000                      | \$ 122,850                 | 22%               |
| 3,191,000                   | \$ 141,018                 | 96%               |
| -                           | \$ -                       | 0%                |
| <b>\$ 3,226,000</b>         | <b>\$ 263,868</b>          | <b>92%</b>        |

# EXPENSE

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

Q3

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

| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|----------------------------|----------------------------|-------------------|
| 400                        | \$ 300                     | 57%               |
| 45,000                     | \$ (1,431)                 | 103%              |
| 12,000                     | \$ -                       | 100%              |
| -                          | \$ 2,000                   | 0%                |
| 2,000                      | \$ 4,000                   | 33%               |
| 90,500                     | \$ (13,533)                | 118%              |
| 20,000                     | \$ -                       | 100%              |
| 45,000                     | \$ 41,451                  | 52%               |
| 15,000                     | \$ (5,000)                 | 150%              |
| 90,000                     | \$ (5,000)                 | 106%              |
| -                          | \$ 5,000                   | 0%                |
| 16,440                     | \$ (440)                   | 103%              |
| 62,000                     | \$ (12,000)                | 124%              |
| 7,000                      | \$ -                       | 100%              |
| 15,000                     | \$ 57,000                  | 21%               |
| 12,926                     | \$ 9,574                   | 57%               |
| 60,000                     | \$ 914                     | 98%               |
| 21,332                     | \$ -                       | 100%              |
| 20,000                     | \$ 1,537                   | 93%               |
| 26,000                     | \$ (10,500)                | 168%              |
| 2,000                      | \$ 26,000                  | 7%                |
| 129,000                    | \$ 76,000                  | 63%               |
| 175,000                    | \$ (135,004)               | 438%              |
| 300                        | \$ -                       | 100%              |
| <b>\$ 866,898</b>          | <b>\$ 40,868</b>           | <b>95%</b>        |
| <b>\$ 9,444,565</b>        | <b>\$ 427,277</b>          | <b>96%</b>        |

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

|                           |          |             |                           |               | 3rd Quarter Actuals |                         |                   |
|---------------------------|----------|-------------|---------------------------|---------------|---------------------|-------------------------|-------------------|
| GL#                       |          | Description |                           | Annual Budget | 3rd Quarter Actual  | Remaining Annual Budget | % of Total Budget |
| Compensation and Benefits |          |             |                           |               |                     |                         |                   |
| 01-01-5000-100            | 5000-100 | E10         | Director Fees             | 9,000.00      | 5,715               | 3,285.00                | 64%               |
| 01-01-5060-000            | 5060-000 | E10         | Taxes-Payroll             | -             | 427                 | (427.41)                | 0%                |
| 01-01-5085-000            | 5085-000 | E10         | Workers' Compensation Ins | -             | 42                  | (42.36)                 | 0%                |
| Compensation and Benefits |          |             |                           | 9,000.00      | 6,184.77            | 2,815.23                | 69%               |
|                           |          |             |                           |               |                     |                         |                   |
| Gen'l and Admin Expenses  |          |             |                           |               |                     |                         |                   |
| 01-01-5320-000            | 5320-000 | E20         | Conferences & Seminars    | 2,712.00      | 1,615               | 1,097.18                | 60%               |
| 01-01-5350-000            | 5350-000 | E20         | Misc Administration       | 2,264.00      | 1,892               | 371.88                  | 84%               |
| Gen'l and Admin Expenses  |          |             |                           | 4,976.00      | 3,506.94            | 1,469.06                | 70%               |
|                           |          |             |                           |               |                     |                         |                   |
| Board - Water             |          |             |                           |               |                     |                         |                   |
| Totals                    |          |             |                           | 13,976.00     | 9,691.71            | 4,284.29                | 69%               |

| Management Estimate |                |                   |
|---------------------|----------------|-------------------|
| Year End Expense    | Budget Balance | % of Total Budget |
| \$ 7,000            | \$ 2,000       | 78%               |
| 500                 | (500)          | 0%                |
| 50                  | (50)           | 0%                |
| <b>7,550</b>        | <b>1,450</b>   | <b>84%</b>        |
| \$ 2,000            | \$ 712         | 74%               |
| 2,500               | (236)          | 110%              |
| <b>4,500</b>        | <b>476</b>     | <b>90%</b>        |
| <b>12,050</b>       | <b>1,926</b>   | <b>86%</b>        |

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

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

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 200,000                 | \$ 69,609                  | 74%               |
| 2,000                      | (1,500)                    | 400%              |
| 400,000                    | 52,983                     | 88%               |
| 40,000                     | 7,250                      | 85%               |
| 340,000                    | 7,661                      | 98%               |
| 20,000                     | (4,000)                    | 125%              |
| 51,000                     | (3,148)                    | 107%              |
| 140,000                    | 46,553                     | 75%               |
| 84,000                     | (14,545)                   | 121%              |
| 120,000                    | (34,241)                   | 140%              |
| 171,000                    | (632)                      | 100%              |
| 3,600                      | 1,615                      | 69%               |
| 1,800                      | -                          | 100%              |
| 3,150                      | (3,150)                    | 0%                |
| 26,000                     | 9,847                      | 73%               |
| <b>\$ 1,602,550</b>        | <b>\$ 134,302</b>          | <b>92%</b>        |
|                            |                            |                   |
| \$ 9,000                   | \$ 1,024                   | 90%               |
| 300                        | 2,337                      | 11%               |
| 525                        | -                          | 100%              |
| <b>\$ 9,825</b>            | <b>\$ 3,361</b>            | <b>75%</b>        |

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

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

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 27,000                  | \$ (881)                   | 103%              |
| 2,500                      | 2,529                      | 50%               |
| 16,600                     | \$ (850)                   | 105%              |
| 11,000                     | (1,986)                    | 122%              |
| 2,500                      | \$ 1,100                   | 69%               |
| 20,000                     | 553                        | 97%               |
| 15,000                     | \$ (3,164)                 | 127%              |
| 12,000                     | -                          | 100%              |
|                            | \$ -                       | 0%                |
| 15,500                     | (16)                       | 100%              |
| 82,000                     | \$ 500                     | 99%               |
| 20,000                     | (20,000)                   | 0%                |
| 41                         | \$ (41)                    | 0%                |
| -                          | -                          | 0%                |
| 105,000                    | \$ (3,000)                 | 103%              |
| <b>\$ 329,141</b>          | <b>\$ (25,256)</b>         | <b>108%</b>       |
| \$ 496,100                 | \$ (496,100)               | 0%                |
| 739,400                    | (739,400)                  | 0%                |
| 20,200                     | (20,200)                   | 0%                |
| <b>\$ 1,255,700</b>        | <b>\$ (1,255,700)</b>      | <b>0%</b>         |

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

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

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 35,000                  | \$ 122,850                 | 22%               |
| 3,191,000                  | 141,018                    | 96%               |
| 760,000                    | (64,329)                   | 109%              |
| <b>\$ 3,986,000</b>        | <b>\$ 199,539</b>          | <b>95%</b>        |
| \$ 45,000                  | \$ (1,431)                 | 103%              |
| 12,000                     | -                          | 100%              |
|                            | \$ 2,000                   | 0%                |
| 2,000                      | 4,000                      | 33%               |
| 65,000                     | \$ 10,000                  | 87%               |
| 20,000                     | -                          | 100%              |
| 15,000                     | \$ 56,500                  | 21%               |
| 15,000                     | (5,000)                    | 150%              |
| 90,000                     | \$ (5,000)                 | 106%              |
|                            | 5,000                      | 0%                |
|                            | \$ -                       | 0%                |
| 62,000                     | (12,000)                   | 124%              |
| 7,000                      | \$ -                       | 100%              |
| 15,000                     | 21,000                     | 42%               |
| 12,926                     | \$ 9,574                   | 57%               |
| 60,000                     | 914                        | 98%               |
| 21,332                     | \$ -                       | 100%              |
| 20,000                     | 1,537                      | 93%               |
| <b>\$ 462,258</b>          | <b>\$ 87,094</b>           | <b>84%</b>        |
| <b>\$ 6,389,774</b>        | <b>\$ 399,040</b>          | <b>94%</b>        |

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

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

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 282,000                 | \$ 70,170                  | 80%               |
| 4,000                      | (700)                      | 121%              |
| 4,600                      | (1,300)                    | 139%              |
| 85,000                     | 19,124                     | 82%               |
| 32,000                     | (1,356)                    | 104%              |
| 50,000                     | (4,414)                    | 110%              |
| 63,000                     | 309                        | 100%              |
| 2,000                      | 647                        | 76%               |
| 4,000                      | (400)                      | 111%              |
| 1,125                      | (1,125)                    | 0%                |
| 4,400                      | 1,598                      | 73%               |
| <b>\$ 532,125</b>          | <b>\$ 82,553</b>           | <b>87%</b>        |
|                            |                            |                   |
| \$ 69,100                  | \$ 61,233                  | 53%               |
| 17,000                     | (15,000)                   | 850%              |
| 2,000                      | 4                          | 100%              |
| 10,500                     | (731)                      | 107%              |
| 1,000                      | 500                        | 67%               |
| 2,900                      | 867                        | 77%               |
| 2,500                      | (250)                      | 111%              |
| <b>\$ 105,000</b>          | <b>\$ 46,623</b>           | <b>69%</b>        |

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

|                                    |                                | 3rd Quarter Actuals |                    |                         |                   |
|------------------------------------|--------------------------------|---------------------|--------------------|-------------------------|-------------------|
| GL#                                | Description                    | Annual Budget       | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| <b>Operation Expense</b>           |                                |                     |                    |                         |                   |
| 01-03-5370-000                     | Permit & Assessment Fees       | \$ 3,000            | \$ 2,846           | \$ 154                  | 95%               |
| <b>Operation Expense</b>           |                                | <b>\$ 3,000</b>     | <b>\$ 2,846</b>    | <b>\$ 154</b>           | <b>95%</b>        |
| <b>Distribution System Expense</b> |                                |                     |                    |                         |                   |
| 01-03-5410-000                     | Backflow Expense               | \$ 700              | \$ 111             | \$ 589                  | 16%               |
| 01-03-5423-200                     | Pipelines - Paving             | 15,500              | \$ 22,824          | (7,324)                 | 147%              |
| 01-03-5423-400                     | Pipelines - Leak Detect/Repair | 28,000              | \$ 1,950           | 26,050                  | 7%                |
| 01-03-5424-100                     | Reservoir Maintenance          | 1,967               | \$ 18,500          | (16,533)                | 941%              |
| 01-03-5425-100                     | Meter Maintenance              | 14,951              | \$ 26,739          | (11,788)                | 179%              |
| 01-03-5425-200                     | Meters - Paving                | 205,000             | \$ 108,602         | 96,398                  | 53%               |
| 01-03-5425-700                     | D-Job Meters/Hydrants          | 39,996              | \$ 143,260         | (103,264)               | 358%              |
| 01-03-5431-000                     | Land Lease Well 16             | 16,000              | \$ 22,202          | (6,202)                 | 139%              |
| 01-03-5432-300                     | Well Site - Lease Payment      | 300                 | \$ 300             | -                       | 100%              |
| 01-03-5433-000                     | Booster Pumps - Maintenance    | 36,000              | \$ -               | 36,000                  | 0%                |
| <b>Distribution System Expense</b> |                                | <b>\$ 358,414</b>   | <b>\$ 344,488</b>  | <b>\$ 13,926</b>        | <b>96%</b>        |
| <b>Engineering - Water</b>         |                                |                     |                    |                         |                   |
| <b>Totals</b>                      |                                | <b>\$ 1,127,715</b> | <b>\$ 780,062</b>  | <b>\$ 347,653</b>       | <b>69%</b>        |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 3,000                   | \$ -                       | 100%              |
| <b>\$ 3,000</b>            | <b>\$ -</b>                | <b>100%</b>       |
| \$ 400                     | \$ 300                     | 57%               |
| 26,000                     | (10,500)                   | 168%              |
| 2,000                      | 26,000                     | 7%                |
| 25,500                     | (23,533)                   | 1296%             |
| 30,000                     | (15,049)                   | 201%              |
| 129,000                    | 76,000                     | 63%               |
| 175,000                    | (135,004)                  | 438%              |
| 16,440                     | (440)                      | 103%              |
| 300                        | -                          | 100%              |
| -                          | 36,000                     | 0%                |
| <b>\$ 404,640</b>          | <b>\$ (46,226)</b>         | <b>113%</b>       |
| <b>\$ 1,044,765</b>        | <b>\$ 82,950</b>           | <b>93%</b>        |

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

| 3rd Quarter Actuals              |                                |                   |                    |                         |                   |
|----------------------------------|--------------------------------|-------------------|--------------------|-------------------------|-------------------|
| GL#                              | Description                    | Annual Budget     | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| <b>Compensation and Benefits</b> |                                |                   |                    |                         |                   |
| 01-04-5000-300                   | Administrative Service - Labor | \$ 87,694         | \$ 65,744          | \$ 21,950               | 75%               |
| 01-04-5045-000                   | Automobile Allowance           | 1,500             | \$ 1,688           | (188)                   | 113%              |
| 01-04-5050-000                   | Employer Portion of PERS       | 19,100            | \$ 12,252          | 6,848                   | 64%               |
| 01-04-5060-000                   | Taxes-Payroll                  | 5,879             | \$ 4,692           | 1,187                   | 80%               |
| 01-04-5070-000                   | Sick Leave/Vacation            | 8,078             | \$ 7,768           | 310                     | 96%               |
| 01-04-5080-000                   | Health Dental Vision           | 11,549            | \$ 7,827           | 3,722                   | 68%               |
| 01-04-5082-000                   | Life and Disability Insurance  | 568               | \$ 322             | 246                     | 57%               |
| 01-04-5083-000                   | Self Insurance                 | 1,800             | \$ 1,937           | (137)                   | 108%              |
| 01-04-5085-000                   | Workers' Compensation Ins      | 642               | \$ 351             | 291                     | 55%               |
| <b>Compensation and Benefits</b> |                                | <b>\$ 136,810</b> | <b>\$ 102,580</b>  | <b>\$ 34,230</b>        | <b>75%</b>        |
| <b>Gen'l and Admin Expenses</b>  |                                |                   |                    |                         |                   |
| 01-04-5130-000                   | Administrative Consultants     | \$ 25,772         | \$ 2,010           | \$ 23,762               | 8%                |
| 01-04-5135-000                   | Interns                        | 3,000             | \$ 38              | 2,963                   | 1%                |
| 01-04-5180-000                   | Office Supplies & Misc Expense | 573               | \$ 404             | 169                     | 71%               |
| 01-04-5270-000                   | Water Conservation Expense     | 25,500            | \$ 6,041           | 19,459                  | 24%               |
| 01-04-5270-400                   | Water Conservation Rebates     | 5,000             | \$ 50              | 4,950                   | 1%                |
| 01-04-5270-600                   | Community Outreach             | 20,000            | \$ 8,515           | 11,485                  | 43%               |
| 01-04-5355-000                   | Memberships/Subscriptions      | -                 | \$ 164             | (164)                   | 0%                |
| <b>Gen'l and Admin Expenses</b>  |                                | <b>\$ 79,845</b>  | <b>\$ 17,223</b>   | <b>\$ 62,622</b>        | <b>22%</b>        |
| <b>Operation Expense</b>         |                                |                   |                    |                         |                   |
| 01-04-5450-100                   | Lab & Sampling Expense         | \$ 125,000        | \$ 69,334          | \$ 55,667               | 55%               |
| 01-04-5450-200                   | Non-Lab & Sampling             | 74,004            | \$ -               | 74,004                  | 0%                |
| <b>Operation Expense</b>         |                                | <b>\$ 199,004</b> | <b>\$ 69,334</b>   | <b>\$ 129,671</b>       | <b>35%</b>        |
| <b>Regulatory - Water</b>        |                                |                   |                    |                         |                   |
| <b>Totals</b>                    |                                | <b>\$ 415,659</b> | <b>\$ 189,137</b>  | <b>\$ 226,522</b>       | <b>46%</b>        |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 87,700                  | \$ (6)                     | 100%              |
| 2,250                      | (750)                      | 150%              |
| 14,350                     | 4,750                      | 75%               |
| 6,256                      | (377)                      | 106%              |
| 10,350                     | (2,272)                    | 128%              |
| 10,500                     | 1,049                      | 91%               |
| 430                        | 138                        | 76%               |
| 2,250                      | (450)                      | 125%              |
| 500                        | 142                        | 78%               |
| <b>\$ 134,586</b>          | <b>\$ 2,224</b>            | <b>98%</b>        |
| 5,000                      | \$ 20,772                  | 19%               |
| 3,000                      | -                          | 100%              |
| 600                        | (27)                       | 105%              |
| 17,000                     | 8,500                      | 67%               |
| 5,000                      | -                          | 100%              |
| 19,000                     | 1,000                      | 95%               |
| 164                        | (164)                      | 0%                |
| <b>\$ 49,764</b>           | <b>\$ 30,081</b>           | <b>62%</b>        |
| \$ 90,000                  | \$ 35,000                  | 72%               |
| -                          | 74,004                     | 0%                |
| <b>\$ 90,000</b>           | <b>\$ 109,004</b>          | <b>45%</b>        |
| <b>\$ 274,350</b>          | <b>\$ 141,309</b>          | <b>66%</b>        |

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

| 3rd Quarter Actuals              |                                |                   |                    |                         |                   |
|----------------------------------|--------------------------------|-------------------|--------------------|-------------------------|-------------------|
| GL#                              | Description                    | Annual Budget     | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| <b>Compensation and Benefits</b> |                                |                   |                    |                         |                   |
| 01-05-5000-300                   | Administrative Service - Labor | \$ 90,789         | \$ 69,320          | \$ 21,469               | 76%               |
| 01-05-5000-310                   | Administrative Service - OT    | 250               | -                  | 250                     | 0%                |
| 01-05-5045-000                   | Automobile Allowance           | 1,500             | 1,688              | (188)                   | 113%              |
| 01-05-5050-000                   | Employer Portion of PERS       | 25,468            | 15,399             | 10,069                  | 60%               |
| 01-05-5060-000                   | Taxes-Payroll                  | 9,180             | 8,318              | 862                     | 91%               |
| 01-05-5070-000                   | Sick Leave/Vacation            | 12,505            | 8,411              | 4,094                   | 67%               |
| 01-05-5080-000                   | Health Dental Vision           | 17,243            | 12,600             | 4,643                   | 73%               |
| 01-05-5082-000                   | Life and Disability Insurance  | 870               | 417                | 453                     | 48%               |
| 01-05-5083-000                   | Self Insurance                 | 1,800             | 1,983              | (183)                   | 110%              |
| 01-05-5085-000                   | Workers' Compensation Ins      | 1,003             | 606                | 397                     | 60%               |
| <b>Compensation and Benefits</b> |                                | <b>\$ 160,608</b> | <b>\$ 118,742</b>  | <b>\$ 41,866</b>        | <b>74%</b>        |
| <b>Gen'l and Admin Expenses</b>  |                                |                   |                    |                         |                   |
| 01-05-5130-000                   | Administrative Consultants     | \$ 10,303         | \$ 3,999           | \$ 6,304                | 39%               |
| 01-05-5180-000                   | Office Supplies & Misc Expense | 286               | 177                | 109                     | 62%               |
| 01-05-5190-000                   | Computers and Network          | 27,000            | 17,668             | 9,332                   | 65%               |
| 01-05-5195-000                   | Computer Software              | 50,400            | 38,619             | 11,781                  | 77%               |
| 01-05-5225-000                   | Enterprise Voice Com           | 17,073            | 5,081              | 11,992                  | 30%               |
| 01-05-5226-000                   | Wireless Voice & Data          | 15,724            | 15,563             | 162                     | 99%               |
| 01-05-5227-000                   | Data Communications - Fiber    | 47,340            | 42,229             | 5,111                   | 89%               |
| 01-05-5300-000                   | Training                       | 4,838             | 77                 | 4,762                   | 2%                |
| 01-05-5320-000                   | Conferences & Seminars         | 2,185             | -                  | 2,185                   | 0%                |
| 01-05-5355-000                   | Memberships/Subscriptions      | 360               | -                  | 360                     | 0%                |
| <b>Gen'l and Admin Expenses</b>  |                                | <b>\$ 175,509</b> | <b>\$ 123,412</b>  | <b>\$ 52,097</b>        | <b>70%</b>        |

| Management Estimate             |                            |                   |
|---------------------------------|----------------------------|-------------------|
| Projected Year-End Expense      | Projected Remaining Budget | % of Total Budget |
| \$ 135,000                      | \$ (44,211)                | 149%              |
| -                               | 250                        | 0%                |
| 1,900                           | (400)                      | 127%              |
| 18,000                          | 7,468                      | 71%               |
| 16,200                          | (7,020)                    | 176%              |
| 20,000                          | (7,495)                    | 160%              |
| 17,000                          | 243                        | 99%               |
| 600                             | 270                        | 69%               |
| 2,250                           | (450)                      | 125%              |
| 750                             | 253                        | 75%               |
| <b>\$ 211,700</b>               | <b>\$ (51,092)</b>         | <b>132%</b>       |
| <b>Gen'l and Admin Expenses</b> |                            |                   |
| 28,000                          | \$ (17,697)                | 272%              |
| 250                             | 36                         | 87%               |
| 53,250                          | (26,250)                   | 197%              |
| 61,275                          | (10,875)                   | 122%              |
| 7,000                           | 10,073                     | 41%               |
| 22,000                          | (6,276)                    | 140%              |
| 56,000                          | (8,660)                    | 118%              |
| 100                             | 4,738                      | 2%                |
| -                               | 2,185                      | 0%                |
| 360                             | -                          | 100%              |
| <b>\$ 228,235</b>               | <b>\$ (52,726)</b>         | <b>130%</b>       |

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

|                           |                           | 3rd Quarter Actuals |                    |                         |                   |
|---------------------------|---------------------------|---------------------|--------------------|-------------------------|-------------------|
| GL#                       | Description               | Annual Budget       | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| <b>Operation Expense</b>  |                           |                     |                    |                         |                   |
| 01-05-5445-100            | Telemetry & Signal System | \$ 21,791           | \$ 18,280          | \$ 3,511                | 84%               |
| 01-05-5445-200            | SCADA Hardware            | 9,000               | \$ 156             | 8,844                   | 2%                |
| 01-05-5445-300            | SCADA Software            | 23,550              | \$ 12,740          | 10,811                  | 54%               |
| 01-05-5445-400            | SCADA Phone Lines         | 1,355               | \$ -               | 1,355                   | 0%                |
| <b>Operation Expense</b>  |                           | <b>\$ 55,696</b>    | <b>\$ 31,176</b>   | <b>\$ 24,520</b>        | <b>56%</b>        |
| <b>Technology - Water</b> |                           |                     |                    |                         |                   |
| <b>Totals</b>             |                           | <b>\$ 391,813</b>   | <b>\$ 273,329</b>  | <b>\$ 118,484</b>       | <b>70%</b>        |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| 25,000                     | \$ (3,209)                 | 115%              |
| 8,250                      | 750                        | 92%               |
| 20,000                     | 3,550                      | 85%               |
| -                          | 1,355                      | 0%                |
| 53,250                     | <b>\$ 2,446</b>            | <b>96%</b>        |
| <b>\$ 493,185</b>          | <b>\$ (101,372)</b>        | <b>126%</b>       |

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

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

| Management Estimate             |                            |                   |
|---------------------------------|----------------------------|-------------------|
| Projected Year-End Expense      | Projected Remaining Budget | % of Total Budget |
| \$ 175,000                      | \$ 515                     | 100%              |
| 230,000                         | (60,502)                   | 136%              |
| 7,000                           | (2,750)                    | 165%              |
| 6,000                           | (600)                      | 111%              |
| 252                             | (252)                      | 0%                |
| 130,000                         | (29,045)                   | 129%              |
| 40,000                          | (8,489)                    | 127%              |
| 60,000                          | (19,081)                   | 147%              |
| 100,000                         | (29,983)                   | 143%              |
| 40,000                          | 68,000                     | 37%               |
| 5,000                           | (2,484)                    | 199%              |
| 5,850                           | -                          | 100%              |
| 750                             | (750)                      | 0%                |
| 3,350                           | 535                        | 86%               |
| <b>\$ 803,202</b>               | <b>\$ (84,886)</b>         | <b>112%</b>       |
| <b>Gen'l and Admin Expenses</b> |                            |                   |
| \$ 60,000                       | \$ 1,200                   | 98%               |
| 6,500                           | 250                        | 96%               |
| 128,000                         | (38,000)                   | 142%              |
| 21,000                          | (750)                      | 104%              |
| 14,000                          | (474)                      | 104%              |
| 6,000                           | 5,168                      | 54%               |
| 2,500                           | 500                        | 83%               |
| 22,800                          | (274)                      | 101%              |
| 31,000                          | 5,000                      | 86%               |
| 60,000                          | -                          | 100%              |
| 3,000                           | 1,500                      | 67%               |
| 3,239                           | 76                         | 98%               |
| 5,000                           | (1,505)                    | 143%              |
| 22,000                          | 275                        | 99%               |
| 25,000                          | 8,000                      | 76%               |
| <b>\$ 410,039</b>               | <b>\$ (19,034)</b>         | <b>105%</b>       |

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

|                               |                            |                     |                     |                    |              |
|-------------------------------|----------------------------|---------------------|---------------------|--------------------|--------------|
| <b>Depreciation Expense</b>   |                            |                     |                     |                    |              |
| 01-06-5800-000                | Depreciation - Office      | \$ -                | \$ 16,803           | \$ (16,803)        | 0%           |
| <b>Depreciation Expense</b>   |                            | <b>\$ -</b>         | <b>\$ 16,803</b>    | <b>\$ (16,803)</b> | <b>0%</b>    |
| <b>Non-Operating Expense</b>  |                            |                     |                     |                    |              |
| 01-06-5910-000                | Interest Expense - Notes   | \$ -                | \$ 126,666          | \$ (126,666)       | 0%           |
| 01-06-5920-100                | Rental Expenses - PA House | 857                 | \$ 2,132            | (1,275)            | 249%         |
| 01-06-5920-200                | Rental Expenses - Sycamore | 1,385               | \$ -                | 1,385              | 0%           |
| <b>Non-Operating Expense</b>  |                            | <b>\$ 2,242</b>     | <b>\$ 128,798</b>   | <b>\$ 110</b>      | <b>5745%</b> |
| <b>Operation Expense</b>      |                            |                     |                     |                    |              |
| 01-06-5145-000                | Taxes-Property             | \$ 18,000           | \$ 10,243           | \$ 7,757           | 57%          |
| <b>Operation Expense</b>      |                            | <b>\$ 18,000</b>    | <b>\$ 10,243</b>    | <b>\$ 7,757</b>    | <b>57%</b>   |
| <b>Administration - Water</b> |                            |                     |                     |                    |              |
| <b>Totals</b>                 |                            | <b>\$ 1,129,563</b> | <b>\$ 1,033,125</b> | <b>\$ 223,104</b>  | <b>91%</b>   |

|                     |                     |              |
|---------------------|---------------------|--------------|
| \$ 25,000           | \$ (25,000)         | 0%           |
| <b>\$ 25,000</b>    | <b>\$ (25,000)</b>  | <b>0%</b>    |
| \$ 170,000          | \$ (170,000)        | 0%           |
| 2,200               | (1,343)             | 257%         |
| 1,000               | 385                 | 72%          |
| <b>\$ 173,200</b>   | <b>\$ (170,958)</b> | <b>7725%</b> |
| \$ 14,000           | \$ 4,000            | 78%          |
| <b>\$ 14,000</b>    | <b>\$ 4,000</b>     | <b>78%</b>   |
| <b>\$ 1,400,441</b> | <b>\$ (270,878)</b> | <b>124%</b>  |

# SUMMARY

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

Q3

| 3rd Quarter Actuals             |                            |               |                    |                         |                   |
|---------------------------------|----------------------------|---------------|--------------------|-------------------------|-------------------|
| Description                     |                            | Annual Budget | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| Revenue                         |                            |               |                    |                         |                   |
|                                 | Wastewater - User Charges  | \$ 3,305,000  | \$ 2,351,117       | \$ 953,883              | 71%               |
|                                 | Interest Income Wastewater | 500           | 833                | (333)                   | 167%              |
|                                 | Other Income Wastewater    | 7,500         | 8,311              | (811)                   | 111%              |
|                                 | Construction Revenue       | 29,000        | 24,507             | 4,493                   | 85%               |
| Revenue                         |                            | \$ 3,342,000  | \$ 2,384,768       | \$ 957,232              | 71%               |
| Expenses                        |                            |               |                    |                         |                   |
|                                 | Labor & Benefits           | 1,710,943     | 1,134,126          | 576,817                 | 66%               |
|                                 | City of LA Sewer Services  | 1,426,000     | 1,125,665          | 300,335                 | 79%               |
|                                 | Operating Cost             | 449,000       | 342,444            | 105,401                 | 76%               |
| Expenses                        |                            | \$ 3,585,943  | \$ 2,602,235       | \$ 982,553              | 73%               |
|                                 | CIP                        | 175,000       | -                  | 175,000                 | 0%                |
|                                 | Infrastructure             | 80,000        | 3,481              | 76,519                  | 4%                |
|                                 | OPEB                       | 200,000       |                    | 200,000                 | 0%                |
| Total CIP, Infrastructure, OPEB |                            | 455,000       | 3,481              | 451,519                 | 1%                |
| Net Revenue minus Expenses      |                            | (698,943)     | (220,948)          |                         |                   |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 3,130,235               | \$ 174,765                 | 95%               |
| 1,000                      | (500)                      | 200%              |
| 9,600                      | (2,100)                    | 128%              |
| 29,040                     | (40)                       | 100%              |
| <b>\$ 3,169,875</b>        | <b>\$ 172,125</b>          | <b>95%</b>        |
| 1,596,100                  | 114,843                    | 93%               |
| 1,462,000                  | (36,000)                   | 103%              |
| 477,685                    | (28,685)                   | 106%              |
| <b>\$ 3,535,785</b>        | <b>\$ 50,158</b>           | <b>99%</b>        |
| 75,000                     | 100,000                    | 43%               |
| 77,000                     | 3,000                      | 96%               |
| 200,000                    | -                          | 100%              |
| <b>\$ 352,000</b>          | <b>\$ 103,000</b>          | <b>77%</b>        |
| <b>(717,910)</b>           |                            |                   |

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

|                |                                | 3rd Quarter Actuals |                     |                         |                   |
|----------------|--------------------------------|---------------------|---------------------|-------------------------|-------------------|
| Description    |                                | Annual Budget       | 3rd Quarter Actual  | Remaining Annual Budget | % of Total Budget |
| <b>Revenue</b> |                                |                     |                     |                         |                   |
| 4010-000       | Sewage Disposal Sales          | \$ 3,305,000        | \$ 2,351,117        | \$ 953,883              | 71%               |
| 4220-000       | Property Owner Assessments     | 25,000              | 24,247              | 753                     | 97%               |
| 4225-000       | Sewer Permits                  | 4,000               | 260                 | 3,740                   | 7%                |
| 4230-000       | Other Income                   | -                   | 136                 | (136)                   | 0%                |
| 4240-000       | Interest Earned - Sewer        | 500                 | 833                 | (333)                   | 167%              |
| 4260-000       | Unrealized Gain/Loss on Invest | -                   | -                   | -                       | 0%                |
| 4265-000       | Fair Value Adjustment          | -                   | -                   | -                       | 0%                |
| 4270-000       | Gain/Loss Sale of Investments  | -                   | -                   | -                       | 0%                |
| 4271-000       | Rental Income - PA House       | 3,000               | 3,600               | (600)                   | 120%              |
| 4275-001       | Rental Income - Sycamore House | 4,500               | 4,575               | (75)                    | 102%              |
| <b>Revenue</b> |                                | <b>\$ 3,342,000</b> | <b>\$ 2,384,768</b> | <b>\$ 957,232</b>       | <b>71%</b>        |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 3,130,235               | \$ 174,765                 | 95%               |
| 28,000                     | (3,000)                    | 112%              |
| 1,040                      | 2,960                      | 26%               |
| 200                        | (200)                      | 0%                |
| 1,000                      | (500)                      | 200%              |
| -                          | -                          | 0%                |
| -                          | -                          | 0%                |
| -                          | -                          | 0%                |
| 4,200                      | (1,200)                    | 140%              |
| 5,200                      | (700)                      | 116%              |
| <b>\$ 3,169,875</b>        | <b>\$ 172,125</b>          | <b>95%</b>        |

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

| 3rd Quarter Actuals       |                                |               |                    |                         |                   |
|---------------------------|--------------------------------|---------------|--------------------|-------------------------|-------------------|
| Description               |                                | Annual Budget | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| Compensation and Benefits |                                |               |                    |                         |                   |
| 5000-100                  | Director Fees                  | \$ 9,000      | \$ 3,105           | \$ 5,895                | 35%               |
| 5000-200                  | Officer Salaries               | 175,515       | 131,465            | 44,050                  | 75%               |
| 5000-300                  | Administrative Service - Labor | 388,715       | 273,858            | 114,857                 | 70%               |
| 5000-310                  | Administrative Service - OT    | 4,000         | 6,221              | (2,221)                 | 156%              |
| 5000-350                  | Engineering Labor              | 157,441       | 67,964             | 89,477                  | 43%               |
| 5000-360                  | Engineering Labor OT           | 1,400         | 1,298              | 102                     | 93%               |
| 5000-400                  | Maintenance Labor              | 133,177       | 60,536             | 72,641                  | 45%               |
| 5000-410                  | Maintenance Labor OT           | 21,000        | 3,445              | 17,555                  | 16%               |
| 5000-800                  | Standby Pay                    | 14,494        | 12,808             | 1,686                   | 88%               |
| 5045-000                  | Automobile Allowance           | 10,201        | 6,776              | 3,425                   | 66%               |
| 5047-000                  | Phone Allowance                | -             | 126                | (126)                   | 0%                |
| 5050-000                  | Employer Portion of PERS       | 290,799       | 189,913            | 100,886                 | 65%               |
| 5060-000                  | Taxes - Payroll                | 97,779        | 49,336             | 48,443                  | 50%               |
| 5070-000                  | Sick Leave/Vacation            | 64,403        | 103,028            | (38,625)                | 160%              |
| 5080-000                  | Health Dental Vision           | 221,657       | 177,620            | 44,037                  | 80%               |
| 5080-100                  | Retiree Health Care Expense    | 72,000        | 15,885             | 56,115                  | 22%               |
| 5082-000                  | Life and Disability Insurance  | 7,878         | 5,413              | 2,465                   | 69%               |
| 5083-000                  | Self Insurance                 | 9,900         | 6,704              | 3,196                   | 68%               |
| 5084-000                  | Wellness Program               | -             | 1,085              | (1,085)                 | 0%                |
| 5085-000                  | Workers' Compensation Ins      | 31,584        | 17,540             | 14,044                  | 56%               |
| Compensation and Benefits |                                | \$ 1,710,943  | \$ 1,134,126       | \$ 576,817              | 66%               |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 6,210                   | \$ 2,790                   | 69%               |
| 173,000                    | 2,515                      | 99%               |
| 400,200                    | (11,485)                   | 103%              |
| 6,500                      | (2,500)                    | 163%              |
| 90,000                     | 67,441                     | 57%               |
| 1,500                      | (100)                      | 107%              |
| 85,000                     | 48,177                     | 64%               |
| 5,000                      | 16,000                     | 24%               |
| 17,100                     | (2,606)                    | 118%              |
| 8,530                      | 1,671                      | 84%               |
| 252                        | (252)                      | 0%                |
| 271,100                    | 19,699                     | 93%               |
| 68,068                     | 29,711                     | 70%               |
| 145,500                    | (81,097)                   | 226%              |
| 243,050                    | (21,393)                   | 110%              |
| 32,000                     | 40,000                     | 44%               |
| 7,850                      | 28                         | 100%              |
| 10,000                     | (100)                      | 101%              |
| 1,800                      | (1,800)                    | 0%                |
| 23,440                     | 8,144                      | 74%               |
| <b>\$ 1,596,100</b>        | <b>\$ 114,843</b>          | <b>93%</b>        |

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

| Description                     |                                | Annual Budget     | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
|---------------------------------|--------------------------------|-------------------|--------------------|-------------------------|-------------------|
| <b>Gen'l and Admin Expenses</b> |                                |                   |                    |                         |                   |
| 5090-000                        | GL, Property, Fidelity Ins     | 52,000            | 45,069             | 6,931                   | 87%               |
| 5100-000                        | Accounting                     | 7,500             | 7,049              | 451                     | 94%               |
| 5125-000                        | Legal                          | 20,000            | 20,145             | (145)                   | 101%              |
| 5130-000                        | Administrative Consultants     | 37,596            | 6,734              | 30,862                  | 18%               |
| 5135-000                        | Interns                        | -                 | 2,904              | (2,904)                 | 0%                |
| 5150-000                        | Building Maintenance           | 12,469            | 13,726             | (1,257)                 | 110%              |
| 5170-000                        | Landscaping Expense            | 8,253             | 2,598              | 5,655                   | 31%               |
| 5180-000                        | Office Supplies & Misc Expense | 14,500            | 9,983              | 4,517                   | 69%               |
| 5190-000                        | Computers and Network          | 8,333             | 5,818              | 2,515                   | 70%               |
| 5195-000                        | Computer Software              | 17,667            | 7,280              | 10,387                  | 41%               |
| 5200-000                        | Utilities                      | 11,968            | 8,020              | 3,948                   | 67%               |
| 5225-000                        | Enterprise Voice Communication | 13,419            | 3,092              | 10,327                  | 23%               |
| 5226-000                        | Wireless Voice & Data          | 4,697             | 4,835              | (138)                   | 103%              |
| 5227-000                        | Data Communications - Fiber    | 16,333            | 14,582             | 1,751                   | 89%               |
| 5230-000                        | Printing Postage Stationery    | 35,000            | 24,583             | 10,417                  | 70%               |
| 5260-000                        | Engineering Expense            | 3,308             | 2,601              | 707                     | 79%               |
| 5300-000                        | Training                       | 5,150             | 4,096              | 1,054                   | 80%               |
| 5320-000                        | Conferences & Seminars         | \$ 4,418          | \$ 3,045           | \$ 1,373                | 69%               |
| 5350-000                        | Misc Administration            | 2,350             | 1,723              | 627                     | 73%               |
| 5355-000                        | Memberships/Subscriptions      | 8,333             | 5,666              | 2,667                   | 68%               |
| 5365-000                        | Bank Charges                   | 25,000            | 18,163             | 6,837                   | 73%               |
| <b>Gen'l and Admin Expenses</b> |                                | <b>\$ 308,294</b> | <b>\$ 211,712</b>  | <b>\$ 96,582</b>        | <b>69%</b>        |
| <b>Depreciation</b>             |                                |                   |                    |                         |                   |
| 5805-000                        | Depreciation-Pumping           | \$ -              | \$ 54,277          | \$ (54,277)             | 0%                |
| 5820-000                        | Depreciation-Collection System | -                 | 440,085            | (440,085)               | 0%                |
| 5800-000                        | Depreciation-Office            | -                 | 3,568              | (3,568)                 | 0%                |
| <b>Depreciation</b>             |                                | <b>\$ -</b>       | <b>\$ 497,930</b>  | <b>\$ (497,930)</b>     | <b>0%</b>         |
| <b>Non-Operating Expense</b>    |                                |                   |                    |                         |                   |
| 5920-100                        | Rental Expenses - PA House     | \$ 425            | \$ 1,050           | \$ (625)                | 247%              |
| 5920-200                        | Rental Expenses - Sycamore     | 425               | -                  | 425                     | 0%                |
| <b>Non-Operating Expense</b>    |                                | <b>\$ 850</b>     | <b>\$ 1,050</b>    | <b>\$ (200)</b>         | <b>124%</b>       |

| Projected Year-End Expense   | Projected Remaining Budget | % of Total Budget |
|------------------------------|----------------------------|-------------------|
| 46,500                       | 5,500                      | 89%               |
| 6,000                        | 1,500                      | 80%               |
| 29,000                       | (9,000)                    | 145%              |
| 34,630                       | 2,966                      | 92%               |
| 5,500                        | (5,500)                    | 0%                |
| 13,310                       | (841)                      | 107%              |
| 3,553                        | 4,700                      | 43%               |
| 15,146                       | (646)                      | 104%              |
| 16,750                       | (8,417)                    | 201%              |
| 18,625                       | (958)                      | 105%              |
| 11,503                       | 465                        | 96%               |
| 5,000                        | 8,419                      | 37%               |
| 7,000                        | (2,303)                    | 149%              |
| 19,300                       | (2,967)                    | 118%              |
| 38,000                       | (3,000)                    | 109%              |
| 3,500                        | (192)                      | 106%              |
| 4,559                        | 591                        | 89%               |
| \$ 4,010                     | \$ 408                     | 91%               |
| 2,116                        | 234                        | 90%               |
| 7,100                        | 1,233                      | 85%               |
| 32,300                       | (7,300)                    | 129%              |
| <b>\$ 323,402</b>            | <b>\$ (15,108)</b>         | <b>105%</b>       |
| <b>Depreciation</b>          |                            |                   |
| \$ 73,418                    | \$ (73,418)                | 0%                |
| 588,482                      | (588,482)                  | 0%                |
| 7,136                        | (7,136)                    | 0%                |
| <b>\$ 669,036</b>            | <b>\$ (669,036)</b>        | <b>0%</b>         |
| <b>Non-Operating Expense</b> |                            |                   |
| \$ -                         | \$ 425                     | 0%                |
| -                            | 425                        | 0%                |
| <b>\$ -</b>                  | <b>\$ 850</b>              | <b>0%</b>         |

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

| Description                      |                                | Annual Budget       | 3rd Quarter Actual  | Remaining Annual Budget | % of Total Budget |
|----------------------------------|--------------------------------|---------------------|---------------------|-------------------------|-------------------|
| <b>Operations Expense</b>        |                                |                     |                     |                         |                   |
| 5145-000                         | Taxes-Property                 | \$ 4,364            | \$ 3,414            | \$ 950                  | 78%               |
| 5310-000                         | Operator Certifications-Educ   | 1,000               | 42                  | 958                     | 4%                |
| 5330-000                         | Safety & Security              | 8,333               | 7,861               | 472                     | 94%               |
| 5340-000                         | Uniforms                       | 3,518               | 3,467               | 51                      | 99%               |
| 5380-000                         | Tools and Eq Maintenance       | 16,000              | 17,633              | (1,633)                 | 110%              |
| 5402-000                         | Power Purchased - Lift Stn     | 750                 | 369                 | 381                     | 49%               |
| 5445-100                         | Telemetry & Signal System      | 3,308               | 3,126               | 182                     | 94%               |
| 5445-200                         | SCADA Hardware                 | 2,500               | 44                  | 2,456                   | 2%                |
| 5445-300                         | SCADA Software                 | 4,333               | -                   | 4,333                   | 0%                |
| 5445-400                         | SCADA Phone Lines              | 821                 | -                   | 821                     | 0%                |
| <b>Operations Expense</b>        |                                | <b>\$ 44,927</b>    | <b>\$ 35,956</b>    | <b>\$ 8,971</b>         | <b>80%</b>        |
| <b>Wastewater System Expense</b> |                                |                     |                     |                         |                   |
| 5434-000                         | Emergency Power Generators     | \$ -                | \$ 1,742            | \$ (1,742)              | 0%                |
| 5700-000                         | Wastewater System Expense      | 1,426,000           | 1,125,665           | 300,335                 | 79%               |
| <b>Wastewater System Expense</b> |                                | <b>\$ 1,426,000</b> | <b>\$ 1,127,407</b> | <b>\$ 298,593</b>       | <b>79%</b>        |
| <b>Collection System Expense</b> |                                |                     |                     |                         |                   |
| 5423-000                         | Pipelines - Maintenance        | \$ -                | \$ -                | \$ -                    | 0%                |
| 5423-100                         | Pipelines - Maintenance        | 20,364              | 22,041              | (1,677)                 | 108%              |
| 5440-100                         | Auto/Truck Maintenance         | 37,594              | 29,946              | 7,648                   | 80%               |
| 5440-200                         | Auto/Truck Maintenance-Gas     | 6,252               | 5,358               | 894                     | 86%               |
| 5440-300                         | Auto/Truck Maintenance-Diesel  | 5,891               | 3,671               | 2,220                   | 62%               |
| 5621-000                         | Sewer Flow Monitoring Expense  | 15,273              | 11,050              | 4,223                   | 72%               |
| 5624-000                         | Sewer Camera Van Inspection    | 2,618               | 1,800               | 818                     | 69%               |
| 5625-000                         | Sewer Interceptor Maintenance  | 2,727               | 4,380               | (1,653)                 | 161%              |
| 5628-000                         | Sewer Lift Station Maintenance | 3,055               | 13,738              | (10,683)                | 450%              |
| <b>Collection System Expense</b> |                                | <b>\$ 93,774</b>    | <b>\$ 91,984</b>    | <b>\$ 1,790</b>         | <b>98%</b>        |
| <b>Wastewater Totals</b>         |                                |                     |                     |                         |                   |
| <b>Totals</b>                    |                                | <b>\$ 129,590</b>   | <b>\$ 131,981</b>   | <b>\$ (2,391)</b>       | <b>102%</b>       |

| Projected Year-End Expense       | Projected Remaining Budget | % of Total Budget |
|----------------------------------|----------------------------|-------------------|
| \$ 4,200                         | \$ 164                     | 96%               |
| 400                              | 600                        | 40%               |
| 10,500                           | (2,167)                    | 126%              |
| 4,800                            | (1,282)                    | 136%              |
| 20,000                           | (4,000)                    | 125%              |
| 600                              | 150                        | 80%               |
| 6,182                            | (2,874)                    | 187%              |
| 1,338                            | 1,162                      | 54%               |
| -                                | 4,333                      | 0%                |
| -                                | 821                        | 0%                |
| <b>\$ 48,020</b>                 | <b>\$ (3,093)</b>          | <b>107%</b>       |
| <b>Wastewater System Expense</b> |                            |                   |
| \$ 1,742                         | \$ (1,742)                 | 0%                |
| 1,462,000                        | (36,000)                   | 103%              |
| <b>\$ 1,463,742</b>              | <b>\$ (37,742)</b>         | <b>103%</b>       |
| <b>Collection System Expense</b> |                            |                   |
| \$ -                             | \$ -                       | 0%                |
| 22,041                           | (1,677)                    | 108%              |
| 32,000                           | 5,594                      | 85%               |
| 7,600                            | (1,348)                    | 122%              |
| 5,500                            | 391                        | 93%               |
| 16,200                           | (927)                      | 106%              |
| 1,800                            | 818                        | 69%               |
| 4,380                            | (1,653)                    | 161%              |
| 15,000                           | (11,945)                   | 491%              |
| <b>\$ 104,521</b>                | <b>\$ (10,747)</b>         | <b>111%</b>       |
| <b>Wastewater Totals</b>         |                            |                   |
| <b>\$ 155,001</b>                | <b>\$ (25,411)</b>         | <b>120%</b>       |

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

|                                  |                           | 3rd Quarter Actuals |                    |                         |                   |
|----------------------------------|---------------------------|---------------------|--------------------|-------------------------|-------------------|
| GL#                              | Description               | Annual Budget       | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| <b>Compensation and Benefits</b> |                           |                     |                    |                         |                   |
| 02-01-5000-100                   | Director Fees             | \$ 9,000            | \$ 3,105           | \$ 5,895                | 35%               |
| 02-01-5060-000                   | Taxes - Payroll           | -                   | 234                | (234)                   | -                 |
| 02-01-5085-000                   | Workers' Compensation Ins | -                   | 15                 | (15)                    | -                 |
| <b>Compensation and Benefits</b> |                           | <b>\$ 9,000</b>     | <b>\$ 3,354</b>    | <b>\$ 5,646</b>         | <b>37%</b>        |
| <b>Gen'l and Admin Expenses</b>  |                           |                     |                    |                         |                   |
| 02-01-5320-000                   | Conferences & Seminars    | \$ 1,636            | \$ 942             | \$ 694                  | 58%               |
| 02-01-5350-000                   | Misc Administration       | 650                 | 380                | 270                     | 58%               |
| <b>Gen'l and Admin Expenses</b>  |                           | <b>\$ 2,286</b>     | <b>\$ 1,322</b>    | <b>\$ 964</b>           | <b>58%</b>        |
| <b>Board - Wastewater</b>        |                           |                     |                    |                         |                   |
| <b>Totals</b>                    |                           | <b>11,286.00</b>    | <b>4,676.37</b>    | <b>6,609.63</b>         | <b>41%</b>        |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 6,210                   | \$ 2,790                   | 69%               |
| 468                        | (468)                      | 0%                |
| 30                         | (30)                       | 0%                |
| <b>\$ 6,708</b>            | <b>\$ 2,292</b>            | <b>75%</b>        |
|                            |                            |                   |
| \$ 1,885                   | \$ (249)                   | 115%              |
| 760                        | (110)                      | 117%              |
| <b>\$ 2,645</b>            | <b>\$ (359)</b>            | <b>116%</b>       |
|                            |                            |                   |
| <b>9,353</b>               | <b>1,933</b>               | <b>83%</b>        |

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

|                                  |                                | 3rd Quarter Actuals |                    |                         |                   |
|----------------------------------|--------------------------------|---------------------|--------------------|-------------------------|-------------------|
| GL#                              | Description                    | Annual Budget       | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| <b>Compensation and Benefits</b> |                                |                     |                    |                         |                   |
| 02-02-5000-300                   | Administrative Service - Labor | \$ 78,333           | \$ 46,584          | \$ 31,749               | 59%               |
| 02-02-5000-310                   | Administrative Service - OT    | -                   | \$ 457             | (457)                   | 0%                |
| 02-02-5000-400                   | Maintenance Labor              | 133,177             | \$ 60,536          | 72,641                  | 45%               |
| 02-02-5000-410                   | Maintenance Labor OT           | 21,000              | \$ 3,445           | 17,555                  | 16%               |
| 02-02-5000-800                   | Standby Pay                    | 14,494              | \$ 12,808          | 1,686                   | 88%               |
| 02-02-5050-000                   | Employer Portion of PERS       | 121,651             | \$ 65,105          | 56,546                  | 54%               |
| 02-02-5060-000                   | Taxes-Payroll                  | 44,280              | \$ 10,902          | 33,378                  | 25%               |
| 02-02-5070-000                   | Sick Leave/Vacation            | 25,713              | \$ 18,911          | 6,802                   | 74%               |
| 02-02-5080-000                   | Health Dental Vision           | 113,578             | \$ 85,884          | 27,694                  | 76%               |
| 02-02-5082-000                   | Life and Disability Insurance  | 3,441               | \$ 1,819           | 1,622                   | 53%               |
| 02-02-5083-000                   | Self Insurance                 | 1,100               | \$ 417             | 683                     | 38%               |
| 02-02-5084-000                   | Wellness Program               | -                   | \$ 687             | (687)                   | 0%                |
| 02-02-5085-000                   | Workers' Compensation Ins      | 25,597              | \$ 13,058          | 12,539                  | 51%               |
| <b>Compensation and Benefits</b> |                                | <b>\$ 582,364</b>   | <b>\$ 320,613</b>  | <b>\$ 261,751</b>       | <b>55%</b>        |
| <b>Gen'l and Admin Expenses</b>  |                                |                     |                    |                         |                   |
| 02-02-5180-000                   | Office Supplies & Misc Expense | \$ 9,000            | \$ 6,080           | \$ 2,920                | 68%               |
| 02-02-5320-000                   | Conferences & Seminars         | 616                 | \$ 62              | 554                     | 10%               |
| 02-02-5355-000                   | Memberships/Subscriptions      | 172                 | \$ 96              | 76                      | 0%                |
| <b>Gen'l and Admin Expenses</b>  |                                | <b>\$ 9,788</b>     | <b>\$ 6,238</b>    | <b>\$ 3,550</b>         | <b>0%</b>         |
| <b>Depreciation Expense</b>      |                                |                     |                    |                         |                   |
| 02-02-5805-000                   | Depreciation-Pumping           | \$ -                | \$ 54,277          | \$ (54,277)             | 0%                |
| 02-02-5820-000                   | Depreciation-Collection System | -                   | \$ 440,085         | (440,085)               | 0%                |
| <b>Depreciation Expense</b>      |                                | <b>\$ -</b>         | <b>\$ 494,362</b>  | <b>\$ (494,362)</b>     | <b>0%</b>         |

| Management Estimate             |                            |                   |
|---------------------------------|----------------------------|-------------------|
| Projected Year-End Expense      | Projected Remaining Budget | % of Total Budget |
| \$ 62,000                       | \$ 16,333                  | 79%               |
| 500                             | (500)                      | 0%                |
| 85,000                          | 48,177                     | 64%               |
| 5,000                           | 16,000                     | 24%               |
| 17,100                          | (2,606)                    | 118%              |
| 87,000                          | 34,651                     | 72%               |
| 15,000                          | 29,280                     | 34%               |
| 25,000                          | 713                        | 97%               |
| 114,500                         | (922)                      | 101%              |
| 2,500                           | 941                        | 73%               |
| 1,200                           | (100)                      | 109%              |
| 1,050                           | (1,050)                    | 0%                |
| 17,500                          | 8,097                      | 68%               |
| <b>\$ 433,350</b>               | <b>\$ 149,014</b>          | <b>74%</b>        |
| <b>Gen'l and Admin Expenses</b> |                            |                   |
| \$ 9,000                        | \$ -                       | 100%              |
| 500                             | 116                        | 81%               |
| 100                             | 72                         | 58%               |
| <b>\$ 9,600</b>                 | <b>\$ 188</b>              | <b>98%</b>        |
| <b>Depreciation Expense</b>     |                            |                   |
| \$ 73,418                       | \$ (73,418)                | 0%                |
| 588,482                         | (588,482)                  | 0%                |
| <b>\$ 661,900</b>               | <b>\$ (661,900)</b>        | <b>0%</b>         |

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

| GL#                      | Description                  | Annual Budget    | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
|--------------------------|------------------------------|------------------|--------------------|-------------------------|-------------------|
| <b>Operation Expense</b> |                              |                  |                    |                         |                   |
| 02-02-5150-000           | Building Maintenance-Plant   | \$ 8,500         | \$ 9,316           | \$ (816)                | 110%              |
| 02-02-5170-000           | Landscaping Expense-Plant    | 4,135            | \$ 1,151           | 2,984                   | 28%               |
| 02-02-5200-000           | Utilities-Plant              | 5,000            | \$ 2,756           | 2,244                   | 55%               |
| 02-02-5300-000           | Training-Plant               | 2,650            | \$ 3,488           | (838)                   | 132%              |
| 02-02-5310-000           | Operator Certifications-Educ | 1,000            | \$ 42              | 958                     | 4%                |
| 02-02-5330-000           | Safety & Security            | 8,333            | \$ 7,861           | 472                     | 94%               |
| 02-02-5350-000           | Misc Administration          | -                | \$ 48              | (48)                    | 0%                |
| 02-02-5340-000           | Uniforms                     | 3,518            | \$ 3,467           | 51                      | 99%               |
| 02-02-5380-000           | Tools and Eq Maintenance     | 16,000           | \$ 17,633          | (1,633)                 | 110%              |
| 02-02-5402-000           | Power Purchased - Lift Stn   | 750              | \$ 369             | 381                     | 49%               |
| <b>Operation Expense</b> |                              | <b>\$ 49,886</b> | <b>\$ 46,131</b>   | <b>\$ 3,755</b>         | <b>92%</b>        |

| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|----------------------------|----------------------------|-------------------|
| \$ 10,000                  | \$ (1,500)                 | 118%              |
| 2,000                      | 2,135                      | 48%               |
| 3,500                      | 1,500                      | 70%               |
| 3,500                      | (850)                      | 132%              |
| 400                        | 600                        | 40%               |
| 10,500                     | (2,167)                    | 126%              |
|                            |                            |                   |
| 4,800                      | (1,282)                    | 136%              |
| 20,000                     | (4,000)                    | 125%              |
| 600                        | 150                        | 80%               |
| <b>\$ 55,300</b>           | <b>\$ (5,414)</b>          | <b>111%</b>       |

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

| GL#                              | Description                    | Annual Budget       | 3rd Quarter Actual  | Remaining Annual Budget | % of Total Budget |
|----------------------------------|--------------------------------|---------------------|---------------------|-------------------------|-------------------|
| <b>Collection System Expense</b> |                                |                     |                     |                         |                   |
| 02-02-5423-100                   | Pipelines - Maintenance        | 20,364              | \$ 22,041           | (1,677)                 | 108%              |
| 02-02-5440-100                   | Auto/Truck Maintenance         | 37,594              | \$ 29,946           | 7,648                   | 80%               |
| 02-02-5440-200                   | Auto/Truck Maintenance-Gas     | 6,252               | \$ 5,358            | 894                     | 86%               |
| 02-02-5440-300                   | Auto/Truck Maintenance-Diesel  | 5,891               | \$ 3,671            | 2,220                   | 62%               |
| 02-02-5621-000                   | Sewer Flow Monitoring Expense  | -                   | \$ -                | -                       | 0%                |
| 02-02-5624-000                   | Sewer Camera Van Inspection    | 2,618               | \$ 1,800            | 818                     | 69%               |
| 02-02-5625-000                   | Sewer Interceptor Maintenance  | 2,727               | \$ 4,380            | (1,653)                 | 161%              |
| 02-02-5628-000                   | Sewer Lift Station Maintenance | 3,055               | \$ 13,738           | (10,683)                | 450%              |
| <b>Collection System Expense</b> |                                | <b>\$ 78,501</b>    | <b>\$ 80,934</b>    | <b>\$ (2,433)</b>       | <b>103%</b>       |
| <b>Wastewater System Expense</b> |                                |                     |                     |                         |                   |
| 02-02-5434-000                   | Emergency Power Generators     | \$ -                | \$ 1,742            | \$ (1,742)              | 0%                |
| 02-02-5700-000                   | Wastewater System Expense      | 1,426,000           | \$ 1,125,665        | 300,335                 | 79%               |
| <b>Wastewater System Expense</b> |                                | <b>\$ 1,426,000</b> | <b>\$ 1,127,407</b> | <b>\$ 298,593</b>       | <b>79%</b>        |
| <b>Operations - Wastewater</b>   |                                |                     |                     |                         |                   |
| <b>Totals</b>                    |                                | <b>\$ 2,146,539</b> | <b>\$ 1,581,323</b> | <b>\$ 565,216</b>       | <b>74%</b>        |

| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|----------------------------|----------------------------|-------------------|
| \$ 22,041                  | (1,677)                    | 108%              |
| 32,000                     | 5,594                      | 85%               |
| 7,600                      | (1,348)                    | 122%              |
| 5,500                      | 391                        | 93%               |
| -                          | -                          | 0%                |
| 1,800                      | 818                        | 69%               |
| 4,380                      | (1,653)                    | 161%              |
| 15,000                     | (11,945)                   | 491%              |
| <b>\$ 88,321</b>           | <b>\$ (9,820)</b>          | <b>113%</b>       |
| \$ 1,742                   | \$ (1,742)                 | 0%                |
| 1,462,000                  | (36,000)                   | 103%              |
| <b>\$ 1,463,742</b>        | <b>\$ (37,742)</b>         | <b>103%</b>       |
| <b>\$ 2,050,313</b>        | <b>\$ 96,226</b>           | <b>96%</b>        |

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

|                                  |                                | 3rd Quarter Actuals |                    |                         |                   |
|----------------------------------|--------------------------------|---------------------|--------------------|-------------------------|-------------------|
| GL#                              | Description                    | Annual Budget       | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| <b>Compensation and Benefits</b> |                                |                     |                    |                         |                   |
| 02-03-5000-000                   | Engineering Labor              | \$ 157,441          | \$ 67,964          | \$ 89,477               | 43%               |
| 02-03-5000-010                   | Engineering Labor OT           | 1,400               | \$ 1,298           | 102                     | 93%               |
| 02-03-5045-000                   | Automobile Allowance           | 2,877               | \$ 1,175           | 1,702                   | 41%               |
| 02-03-5050-000                   | Employer Portion of PERS       | 68,462              | \$ 41,015          | 27,447                  | 60%               |
| 02-03-5060-000                   | Taxes-Payroll                  | 21,044              | \$ 8,080           | 12,964                  | 38%               |
| 02-03-5070-000                   | Sick Leave/Vacation            | 15,687              | \$ 13,318          | 2,369                   | 85%               |
| 02-03-5080-000                   | Health Dental Vision           | 42,545              | \$ 31,458          | 11,087                  | 74%               |
| 02-03-5082-000                   | Life and Disability Insurance  | 375                 | \$ 965             | (590)                   | 257%              |
| 02-03-5083-000                   | Self Insurance                 | 2,200               | \$ 404             | 1,796                   | 18%               |
| 02-03-5084-000                   | Wellness Program               | -                   | \$ 173             | (173)                   | 0%                |
| 02-03-5085-000                   | Workers' Compensation Ins      | 3,234               | \$ 2,160           | 1,074                   | 67%               |
| <b>Compensation and Benefits</b> |                                | <b>\$ 315,265</b>   | <b>\$ 168,010</b>  | <b>\$ 147,255</b>       | <b>53%</b>        |
| <b>Gen'l and Admin Expenses</b>  |                                |                     |                    |                         |                   |
| 02-03-5130-000                   | Administrative Consultants     | \$ 26,251           | \$ -               | \$ 26,251               | 0%                |
| 02-03-5135-000                   | Interns                        | -                   | \$ 2,904           | (2,904)                 | 0%                |
| 02-03-5180-000                   | Office Supplies & Misc Expense | 1,880               | \$ 1,214           | 666                     | 65%               |
| 02-03-5260-000                   | Engineering Expense            | 3,308               | \$ 2,601           | 707                     | 79%               |
| 02-03-5300-000                   | Training                       | 346                 | \$ 112             | 234                     | 32%               |
| 02-03-5320-000                   | Conferences & Seminars         | 880                 | \$ 715             | 165                     | 81%               |
| 02-03-5355-000                   | Memberships/Subscriptions      | 738                 | \$ -               | 738                     | 0%                |
| <b>Gen'l and Admin Expenses</b>  |                                | <b>\$ 33,403</b>    | <b>\$ 7,546</b>    | <b>\$ 25,857</b>        | <b>23%</b>        |
| <b>Collection System Expense</b> |                                |                     |                    |                         |                   |
| 02-03-5621-000                   | Sewer Flow Monitoring Expense  | \$ 15,273           | \$ 11,050          | \$ 4,223                | 72%               |
| <b>Collection System Expense</b> |                                | <b>\$ 15,273</b>    | <b>\$ 11,050</b>   | <b>\$ 4,223</b>         | <b>72%</b>        |
| <b>Engineering - Wastewater</b>  |                                |                     |                    |                         |                   |
| <b>Totals</b>                    |                                | <b>\$ 363,941</b>   | <b>\$ 186,606</b>  | <b>\$ 177,335</b>       | <b>51%</b>        |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 90,000                  | \$ 67,441                  | 57%               |
| 1,500                      | (100)                      | 107%              |
| 1,530                      | 1,347                      | 53%               |
| 55,000                     | 13,462                     | 80%               |
| 10,700                     | 10,344                     | 51%               |
| 16,000                     | (313)                      | 102%              |
| 40,000                     | 2,545                      | 94%               |
| 1,130                      | (755)                      | 301%              |
| 1,800                      | 400                        | 82%               |
| 600                        | (600)                      | 0%                |
| 2,900                      | 334                        | 90%               |
| <b>\$ 221,160</b>          | <b>\$ 94,105</b>           | <b>70%</b>        |
|                            |                            |                   |
| \$ 5,000                   | \$ 21,251                  | 19%               |
| 5,500                      | (5,500)                    | 0%                |
| 2,000                      | (120)                      | 106%              |
| 3,500                      | (192)                      | 106%              |
| 500                        | (154)                      | 145%              |
| 800                        | 80                         | 91%               |
| -                          | 738                        | 0%                |
| <b>\$ 17,300</b>           | <b>\$ 16,103</b>           | <b>52%</b>        |
|                            |                            |                   |
| 16,200                     | \$ (927)                   | 106%              |
| <b>\$ 16,200</b>           | <b>\$ (927)</b>            | <b>106%</b>       |
|                            |                            |                   |
| <b>\$ 254,660</b>          | <b>\$ 109,281</b>          | <b>70%</b>        |

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

|                                  |                                | 3rd Quarter Actuals |                    |                         |                   |
|----------------------------------|--------------------------------|---------------------|--------------------|-------------------------|-------------------|
| GL#                              | Description                    | Annual Budget       | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| <b>Compensation and Benefits</b> |                                |                     |                    |                         |                   |
| 02-04-5000-300                   | Administrative Service - Labor | \$ 29,697           | \$ 22,352          | \$ 7,345                | 75%               |
| 02-04-5045-000                   | Automobile Allowance           | 1,308               | \$ 563             | 745                     | 43%               |
| 02-04-5050-000                   | Employer Portion of PERS       | 12,558              | \$ 8,168           | 4,390                   | 65%               |
| 02-04-5060-000                   | Taxes-Payroll                  | 4,051               | \$ 1,564           | 2,487                   | 39%               |
| 02-04-5070-000                   | Sick Leave/Vacation            | 2,780               | \$ 5,227           | (2,447)                 | 188%              |
| 02-04-5080-000                   | Health Dental Vision           | 7,761               | \$ 5,218           | 2,543                   | 67%               |
| 02-04-5082-000                   | Life and Disability Insurance  | 1,746               | \$ 215             | 1,531                   | 12%               |
| 02-04-5083-000                   | Self Insurance                 | 1,100               | \$ 1,292           | (192)                   | 117%              |
| 02-04-5085-000                   | Workers' Compensation Ins      | -                   | \$ 234             | (234)                   | 0%                |
| <b>Compensation and Benefits</b> |                                | <b>\$ 61,001</b>    | <b>\$ 44,833</b>   | <b>\$ 16,168</b>        | <b>73%</b>        |
| <b>Gen'l and Admin Expenses</b>  |                                |                     |                    |                         |                   |
| 02-04-5130-000                   | Administrative Consultants     | \$ 5,191            | \$ -               | \$ 5,191                | 0%                |
| 02-04-5135-000                   | Interns                        | \$ -                | \$ 13              | \$ (13)                 | 0%                |
| 02-04-5180-000                   | Office Supplies & Misc Expense | 537                 | \$ 404             | 133                     | 75%               |
| <b>Gen'l and Admin Expenses</b>  |                                | <b>\$ 5,728</b>     | <b>\$ 417</b>      | <b>\$ 5,311</b>         | <b>7%</b>         |
| <b>Regulatory - Wastewater</b>   |                                |                     |                    |                         |                   |
| <b>Totals</b>                    |                                | <b>\$ 66,729</b>    | <b>\$ 45,250</b>   | <b>\$ 21,479</b>        | <b>68%</b>        |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 30,200                  | \$ (503)                   | 102%              |
| 750                        | 558                        | 57%               |
| 9,600                      | 2,958                      | 76%               |
| 1,900                      | 2,151                      | 47%               |
| 6,000                      | (3,220)                    | 216%              |
| 6,750                      | 1,011                      | 87%               |
| 250                        | 1,496                      | 14%               |
| 1,200                      | (100)                      | 109%              |
| 310                        | (310)                      | 0%                |
| <b>\$ 56,960</b>           | <b>\$ 4,041</b>            | <b>93%</b>        |
|                            |                            |                   |
| \$ 2,500                   | \$ 2,691                   | 48%               |
| 604                        | (67)                       | 112%              |
| <b>\$ 3,104</b>            | <b>\$ 2,624</b>            | <b>54%</b>        |
|                            |                            |                   |
| <b>\$ 60,064</b>           | <b>\$ 6,665</b>            | <b>90%</b>        |

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

|                                  |                                | 3rd Quarter Actuals |                    |                         |                   |
|----------------------------------|--------------------------------|---------------------|--------------------|-------------------------|-------------------|
| GL#                              | Description                    | Annual Budget       | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| <b>Compensation and Benefits</b> |                                |                     |                    |                         |                   |
| 02-05-5000-300                   | Administrative Service - Labor | \$ 92,235           | \$ 69,128          | \$ 23,107               | 75%               |
| 02-05-5000-310                   | Administrative Service - OT    | 222                 | \$ -               | 222                     | 0%                |
| 02-05-5045-000                   | Automobile Allowance           | 1,308               | \$ 563             | 745                     | 43%               |
| 02-05-5050-000                   | Employer Portion of PERS       | 16,745              | \$ 9,431           | 7,314                   | 56%               |
| 02-05-5060-000                   | Taxes-Payroll                  | 6,325               | \$ 2,773           | 3,552                   | 44%               |
| 02-05-5070-000                   | Sick Leave/Vacation            | 4,303               | \$ 16,661          | (12,358)                | 387%              |
| 02-05-5080-000                   | Health Dental Vision           | 11,588              | \$ 8,400           | 3,188                   | 72%               |
| 02-05-5082-000                   | Life and Disability Insurance  | 574                 | \$ 278             | 296                     | 48%               |
| 02-05-5083-000                   | Self Insurance                 | 1,100               | \$ 1,322           | (222)                   | 120%              |
| 02-05-5085-000                   | Workers' Compensation Ins      | 541                 | \$ 404             | 137                     | 75%               |
| <b>Compensation and Benefits</b> |                                | <b>\$ 134,941</b>   | <b>\$ 108,960</b>  | <b>\$ 25,981</b>        | <b>81%</b>        |
| <b>Gen'l and Admin Expenses</b>  |                                |                     |                    |                         |                   |
| 02-05-5130-000                   | Administrative Consultants     | \$ 2,075            | \$ 819             | \$ 1,256                | 39%               |
| 02-05-5180-000                   | Office Supplies & Misc Expense | 269                 | \$ 225             | 44                      | 84%               |
| 02-05-5190-000                   | Computers and Network          | 8,333               | \$ 5,818           | 2,515                   | 70%               |
| 02-05-5195-000                   | Computer Software              | 17,667              | \$ 7,280           | 10,387                  | 41%               |
| 02-05-5225-000                   | Enterprise Voice Com           | 13,419              | \$ 3,092           | 10,327                  | 23%               |
| 02-05-5226-000                   | Wireless Voice & Data          | 4,697               | \$ 4,835           | (138)                   | 103%              |
| 02-05-5227-000                   | Data Communications - Fiber    | 16,333              | \$ 14,582          | 1,751                   | 89%               |
| 02-05-5300-000                   | Training                       | 1,116               | \$ 24              | 1,092                   | 2%                |
| 02-05-5320-000                   | Conferences & Seminars         | 511                 | \$ -               | 511                     | 0%                |
| 02-05-5355-000                   | Memberships/Subscriptions      | 118                 | \$ -               | 118                     | 0%                |
| <b>Gen'l and Admin Expenses</b>  |                                | <b>\$ 64,538</b>    | <b>\$ 36,675</b>   | <b>\$ 27,863</b>        | <b>57%</b>        |
| <b>Operation Expense</b>         |                                |                     |                    |                         |                   |
| 02-05-5445-100                   | Telemetry & Signal System      | \$ 3,308            | \$ 3,126           | \$ 182                  | 94%               |
| 02-05-5445-200                   | SCADA Hardware                 | 2,500               | \$ 44              | 2,456                   | 2%                |
| 02-05-5445-300                   | SCADA Software                 | 4,333               | \$ -               | 4,333                   | 0%                |
| 02-05-5445-400                   | SCADA Phone Lines              | 821                 | \$ -               | 821                     | 0%                |
| <b>Operation Expense</b>         |                                | <b>\$ 10,962</b>    | <b>\$ 3,170</b>    | <b>\$ 7,792</b>         | <b>29%</b>        |
| <b>Technology - Wastewater</b>   |                                |                     |                    |                         |                   |
| <b>Total Expense</b>             |                                | <b>\$ 210,441</b>   | <b>\$ 148,805</b>  | <b>\$ 61,636</b>        | <b>71%</b>        |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 135,000                 | \$ (42,765)                | 146%              |
| -                          | 222                        | 0%                |
| 750                        | 558                        | 57%               |
| 18,000                     | (1,255)                    | 107%              |
| 5,400                      | 925                        | 85%               |
| 19,000                     | (14,697)                   | 442%              |
| 9,200                      | 2,388                      | 79%               |
| 370                        | 204                        | 64%               |
| 1,400                      | (300)                      | 127%              |
| 500                        | 41                         | 92%               |
| <b>\$ 189,620</b>          | <b>\$ (54,679)</b>         | <b>141%</b>       |
|                            |                            |                   |
| \$ 8,000                   | \$ (5,925)                 | 386%              |
| 350                        | (81)                       | 130%              |
| 16,750                     | (8,417)                    | 201%              |
| 18,625                     | (958)                      | 105%              |
| 5,000                      | 8,419                      | 37%               |
| 7,000                      | (2,303)                    | 149%              |
| 19,300                     | (2,967)                    | 118%              |
| 25                         | 1,091                      | 2%                |
| -                          | 511                        | 0%                |
| -                          | 118                        | 0%                |
| <b>\$ 75,050</b>           | <b>\$ (10,512)</b>         | <b>116%</b>       |
|                            |                            |                   |
| \$ 6,182                   | \$ (2,874)                 | 187%              |
| 1,338                      | 1,162                      | 54%               |
| -                          | 4,333                      | 0%                |
| -                          | 821                        | 0%                |
| <b>\$ 7,520</b>            | <b>\$ 3,442</b>            | <b>69%</b>        |
|                            |                            |                   |
| <b>\$ 272,190</b>          | <b>\$ (61,749)</b>         | <b>129%</b>       |

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

|                                  |                                | 3rd Quarter Actuals |                    |                         |                   |
|----------------------------------|--------------------------------|---------------------|--------------------|-------------------------|-------------------|
| GL#                              | Description                    | Annual Budget       | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
| <b>Compensation and Benefits</b> |                                |                     |                    |                         |                   |
| 02-06-5000-200                   | Officer Salaries               | \$ 175,515          | \$ 131,465         | \$ 44,050               | 75%               |
| 02-06-5000-300                   | Administrative Service - Labor | 188,450             | \$ 135,794         | 52,656                  | 72%               |
| 02-06-5000-310                   | Administrative Service - OT    | 3,778               | \$ 5,764           | (1,986)                 | 153%              |
| 02-06-5045-000                   | Automobile Allowance           | 4,708               | \$ 4,475           | 233                     | 95%               |
| 02-06-5047-000                   | Phone Allowance                | -                   | \$ 126             | (126)                   | 0%                |
| 02-06-5050-000                   | Employer Portion of PERS       | 71,383              | \$ 66,194          | 5,189                   | 93%               |
| 02-06-5060-000                   | Taxes-Payroll                  | 22,079              | \$ 25,783          | (3,704)                 | 117%              |
| 02-06-5070-000                   | Sick Leave/Vacation            | 15,920              | \$ 48,911          | (32,991)                | 307%              |
| 02-06-5080-000                   | Health Dental Vision           | 46,185              | \$ 46,660          | (475)                   | 101%              |
| 02-06-5080-100                   | Retiree Health Care Expense    | 72,000              | \$ 15,885          | 56,115                  | 22%               |
| 02-06-5082-000                   | Life and Disability Insurance  | 1,742               | \$ 2,136           | (394)                   | 123%              |
| 02-06-5083-000                   | Self Insurance                 | 4,400               | \$ 3,269           | 1,131                   | 74%               |
| 02-06-5084-000                   | Wellness Program               | -                   | \$ 225             | (225)                   | 0%                |
| 02-06-5085-000                   | Workers' Compensation Ins      | 2,212               | \$ 1,669           | 543                     | 75%               |
| <b>Compensation and Benefits</b> |                                | <b>\$ 608,372</b>   | <b>\$ 488,356</b>  | <b>\$ 120,016</b>       | <b>80%</b>        |

| Management Estimate        |                            |                   |
|----------------------------|----------------------------|-------------------|
| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| \$ 173,000                 | \$ 2,515                   | 99%               |
| 173,000                    | 15,450                     | 92%               |
| 6,000                      | (2,222)                    | 159%              |
| 5,500                      | (792)                      | 117%              |
| 252                        | (252)                      | 0%                |
| 101,500                    | (30,117)                   | 142%              |
| 34,600                     | (12,521)                   | 157%              |
| 79,500                     | (63,580)                   | 499%              |
| 72,600                     | (26,415)                   | 157%              |
| 32,000                     | 40,000                     | 44%               |
| 3,600                      | (1,858)                    | 207%              |
| 4,400                      | -                          | 100%              |
| 150                        | (150)                      | 0%                |
| 2,200                      | 12                         | 99%               |
| <b>\$ 688,302</b>          | <b>\$ (79,930)</b>         | <b>113%</b>       |

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

| GL#                                | Description                    | Annual Budget     | 3rd Quarter Actual | Remaining Annual Budget | % of Total Budget |
|------------------------------------|--------------------------------|-------------------|--------------------|-------------------------|-------------------|
| <b>Gen'l and Admin Expenses</b>    |                                |                   |                    |                         |                   |
| 02-06-5090-000                     | GL, Property, Fidelity Ins     | \$ 52,000         | \$ 45,069          | \$ 6,931                | 87%               |
| 02-06-5100-000                     | Accounting                     | 7,500             | 7,049              | 451                     | 94%               |
| 02-06-5125-000                     | Legal                          | 20,000            | 20,145             | (145)                   | 101%              |
| 02-06-5130-000                     | Administrative Consultants     | 4,079             | 5,915              | (1,836)                 | 145%              |
| 02-06-5150-000                     | Building Maintenance           | 3,969             | 4,410              | (441)                   | 111%              |
| 02-06-5170-000                     | Landscaping Expense            | 4,118             | 1,447              | 2,671                   | 35%               |
| 02-06-5180-000                     | Office Supplies & Misc Expense | 2,814             | 2,060              | 754                     | 73%               |
| 02-06-5200-000                     | Utilities                      | 6,968             | 5,264              | 1,704                   | 76%               |
| 02-06-5230-000                     | Printing Postage Stationery    | 35,000            | 24,583             | 10,417                  | 70%               |
| 02-06-5300-000                     | Training                       | 1,038             | 472                | 566                     | 45%               |
| 02-06-5320-000                     | Conferences & Seminars         | 775               | 1,326              | (551)                   | 171%              |
| 02-06-5350-000                     | Misc Administration            | 1,700             | 1,295              | 405                     | 76%               |
| 02-06-5355-000                     | Memberships/Subscriptions      | 7,305             | 5,570              | 1,735                   | 76%               |
| 02-06-5365-000                     | Bank Charges                   | 25,000            | 18,163             | 6,837                   | 73%               |
| <b>Gen'l and Admin Expenses</b>    |                                | <b>\$ 172,266</b> | <b>\$ 142,768</b>  | <b>\$ 29,498</b>        | <b>83%</b>        |
| <b>Depreciation Expense</b>        |                                |                   |                    |                         |                   |
| 02-06-5800-000                     | Depreciation-Office            | \$ -              | \$ 3,568           | \$ (3,568)              | 0%                |
| <b>Depreciation Expense</b>        |                                | <b>\$ -</b>       | <b>\$ 3,568</b>    | <b>\$ (3,568)</b>       | <b>0%</b>         |
| <b>Non-Operating Expense</b>       |                                |                   |                    |                         |                   |
| 02-06-5920-100                     | Rental Expenses - PA House     | \$ 425            | \$ 1,050           | \$ (625)                | 247%              |
| 02-06-5920-200                     | Rental Expenses - Sycamore     | 425               | -                  | 425                     | 0%                |
| <b>Non-Operating Expense</b>       |                                | <b>\$ 850</b>     | <b>\$ 1,050</b>    | <b>\$ (200)</b>         | <b>124%</b>       |
| <b>Operation Expense</b>           |                                |                   |                    |                         |                   |
| 02-06-5145-000                     | Taxes-Property                 | \$ 4,364          | \$ 3,414           | \$ 950                  | 78%               |
| <b>Operation Expense</b>           |                                | <b>\$ 4,364</b>   | <b>\$ 3,414</b>    | <b>\$ 950</b>           | <b>78%</b>        |
| <b>Administration - Wastewater</b> |                                |                   |                    |                         |                   |
| <b>Total Expense</b>               |                                | <b>\$ 785,852</b> | <b>\$ 635,588</b>  | <b>\$ 150,264</b>       | <b>81%</b>        |

| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|----------------------------|----------------------------|-------------------|
| \$ 46,500                  | \$ 5,500                   | 89%               |
| 6,000                      | 1,500                      | 80%               |
| 29,000                     | (9,000)                    | 145%              |
| 19,130                     | (15,051)                   | 469%              |
| 3,310                      | 659                        | 83%               |
| 1,553                      | 2,565                      | 38%               |
| 3,192                      | (378)                      | 113%              |
| 8,003                      | (1,035)                    | 115%              |
| 38,000                     | (3,000)                    | 109%              |
| 534                        | 504                        | 51%               |
| 825                        | (50)                       | 106%              |
| 1,356                      | 344                        | 80%               |
| 7,000                      | 305                        | 96%               |
| 32,300                     | (7,300)                    | 129%              |
| <b>\$ 196,703</b>          | <b>\$ (24,437)</b>         | <b>114%</b>       |
|                            |                            |                   |
| \$ 7,136                   | \$ (7,136)                 | 0%                |
| <b>\$ 7,136</b>            | <b>\$ (7,136)</b>          | <b>0%</b>         |
|                            |                            |                   |
| \$ -                       | \$ 425                     | 0%                |
| -                          | 425                        | 0%                |
| <b>\$ -</b>                | <b>\$ 850</b>              | <b>0%</b>         |
|                            |                            |                   |
| \$ 4,200                   | \$ 164                     | 96%               |
| <b>\$ 4,200</b>            | <b>\$ 164</b>              | <b>96%</b>        |
|                            |                            |                   |
| <b>\$ 889,205</b>          | <b>\$ (103,353)</b>        | <b>113%</b>       |

## Operations

## FY2021 Expense Budget

|                                 |                              | FY 20 Budget        | FY20 Projected      | FY21 Proposed Budget |
|---------------------------------|------------------------------|---------------------|---------------------|----------------------|
| <b>Gen'l and Admin Expenses</b> |                              |                     |                     |                      |
| 5180-000                        | Office Supplies & Misc Exp   | \$ 19,024           | \$ 18,000           | \$ 19,570            |
| 5320-000                        | Conferences & Seminars       | 3,253               | 800                 | 2,500                |
| 5355-000                        | Memberships/Subscriptions    | 697                 | 625                 | 2,000                |
| 5350-000                        | Misc Administration          | -                   | -                   | 6,000                |
| <b>Gen'l and Admin Expenses</b> |                              | <b>\$ 22,974</b>    | <b>\$ 19,425</b>    | <b>\$ 30,070</b>     |
| <b>Operation Expense</b>        |                              |                     |                     |                      |
| 5150-000                        | Building Maintenance-Plant   | \$ 34,619           | \$ 37,000           | \$ 42,000            |
| 5170-000                        | Landscaping Expenses-Plant   | 9,164               | 4,500               | 8,000                |
| 5200-000                        | Utilities-Plant              | 20,750              | 20,100              | 19,800               |
| 5300-000                        | Training-Plant               | 11,664              | 14,500              | 13,861               |
| 5310-000                        | Operator Certifications-Educ | 4,600               | 2,900               | 3,700                |
| 5330-000                        | Safety & Security            | 28,886              | 30,500              | 28,000               |
| 5340-000                        | Uniforms                     | 15,354              | 19,800              | 19,800               |
| 5360-000                        | Emergency Operations/Repairs | 12,000              | 12,000              | 12,000               |
| 5370-000                        | Permit & Assessment Fees     | -                   | -                   | -                    |
| 5380-000                        | Tools and Eq Maintenance     | 31,484              | 35,500              | 35,500               |
| 5390-000                        | Nitrate Plant                | 82,500              | 82,000              | 82,000               |
| 5441-000                        | Inventory Shrinkage/Overage  | -                   | 20,000              | 20,000               |
| 5442-000                        | Inventory Disposal           | -                   | 41                  | 41                   |
| 5445-000                        | Telemetry & Signal System    | -                   | -                   | -                    |
| 5460-000                        | Water Treatment Expense      | 102,000             | 105,000             | 130,000              |
| <b>Operation Expense</b>        |                              | <b>\$ 353,021</b>   | <b>\$ 383,841</b>   | <b>\$ 414,702</b>    |
| <b>System Expense</b>           |                              |                     |                     |                      |
| 5400-000                        | Water Usage Cost Exp Well 16 | \$ 157,850          | \$ 35,000           | \$ 117,000           |
| 5401-000                        | Purchased Water FMWD         | 3,332,018           | 3,191,000           | 3,341,000            |
| 5402-000                        | Power Purchased              | 696,421             | 760,600             | 761,040              |
| 5700-000                        | Wastewater System Expense    | 1,426,000           | 1,462,000           | 1,850,000            |
| <b>System Expense</b>           |                              | <b>\$ 5,612,289</b> | <b>\$ 5,448,600</b> | <b>\$ 6,069,040</b>  |

## Proposed v. Budgeted

| Change in \$      | Change in % |
|-------------------|-------------|
| \$ 546            | 3%          |
| \$ (753)          | -30%        |
| \$ 1,303          | 65%         |
| \$ 6,000          | 100%        |
| <b>\$ 7,096</b>   | <b>24%</b>  |
| \$ 7,381          | 18%         |
| \$ (1,164)        | -15%        |
| \$ (950)          | -5%         |
| \$ 2,197          | 16%         |
| \$ (900)          | -24%        |
| \$ (886)          | -3%         |
| \$ 4,446          | 22%         |
| \$ -              | 0%          |
| \$ -              |             |
| \$ 4,016          | 11%         |
| \$ (500)          | -1%         |
| \$ 20,000         | 100%        |
| \$ 41             | 100%        |
| \$ -              |             |
| \$ 28,000         | 22%         |
| <b>\$ 61,681</b>  | <b>15%</b>  |
| \$ (40,850)       | -35%        |
| \$ 8,982          | 0%          |
| \$ 64,619         | 8%          |
| \$ 424,000        | 23%         |
| <b>\$ 456,751</b> | <b>8%</b>   |

## Projected v. Budgeted

| Change in \$      | Change in % |
|-------------------|-------------|
| \$ 1,570          | 3%          |
| \$ 1,700          | -30%        |
| \$ 1,375          | 65%         |
| \$ 6,000          | 100%        |
| <b>\$ 10,645</b>  | <b>24%</b>  |
| \$ 5,000          | 18%         |
| \$ 3,500          | -15%        |
| \$ (300)          | -5%         |
| \$ (639)          | 16%         |
| \$ 800            | -24%        |
| \$ (2,500)        | -3%         |
| \$ -              | 22%         |
| \$ -              | 0%          |
| \$ -              |             |
| \$ -              | 11%         |
| \$ -              | -1%         |
| \$ -              | 100%        |
| \$ -              | 100%        |
| \$ -              |             |
| \$ 25,000         | 22%         |
| <b>\$ 30,861</b>  | <b>15%</b>  |
| \$ 82,000         | -35%        |
| \$ 150,000        | 0%          |
| \$ 440            | 8%          |
| \$ 388,000        | 23%         |
| <b>\$ 620,440</b> | <b>8%</b>   |

# Operations

## FY2021 Expense Budget

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

# Engineering

## FY2021 Expense Budget

|                                    |                                | FY 20 Budget      | FY20 Projected    | FY21 Proposed Budget |
|------------------------------------|--------------------------------|-------------------|-------------------|----------------------|
| <b>Gen'l and Admin Expenses</b>    |                                |                   |                   |                      |
| 5130-000                           | Administrative Consultants     | \$ 156,584        | \$ 74,100         | \$ 147,000           |
| 5135-000                           | Interns                        | 2,000             | 22,500            | -                    |
| 5180-000                           | Office Supplies & Misc Exp     | 3,884             | 4,000             | 4,635                |
| 5260-000                           | Engineering Expense            | 13,077            | 14,000            | 14,400               |
| 5300-000                           | Training                       | 1,846             | 1,500             | 2,000                |
| 5320-000                           | Conferences & Seminars         | 4,647             | 3,700             | 6,200                |
| 5355-000                           | Memberships/Subscriptions      | 2,988             | 2,500             | 3,200                |
| <b>Gen'l and Admin Expenses</b>    |                                | <b>\$ 185,026</b> | <b>\$ 122,300</b> | <b>\$ 177,435</b>    |
| <b>Operation Expense</b>           |                                |                   |                   |                      |
| 5370-000                           | Permit & Assessment Fees       | \$ 3,000          | \$ 3,000          | \$ -                 |
| <b>Operation Expense</b>           |                                | <b>\$ 3,000</b>   | <b>\$ 3,000</b>   | <b>\$ -</b>          |
| <b>Distribution System Expense</b> |                                |                   |                   |                      |
| 5410-000                           | Backflow Expense               | \$ 700            | \$ 400            | \$ 800               |
| 5423-200                           | Pipelines - Paving             | 15,500            | 26,000            | 10,000               |
| 5423-400                           | Pipelines - Leak Detect/Repair | 28,000            | 2,000             | 22,000               |
| 5424-100                           | Reservoir Maintenance          | 1,967             | 25,500            | 19,500               |
| 5425-100                           | Meter Maintenance              | 14,951            | 30,000            | -                    |
| 5425-200                           | Meters - Paving                | 205,000           | 129,000           | 68,000               |
| 5425-700                           | D-Job Meters/Hydrants          | 39,996            | 175,000           | 75,000               |
| 5431-000                           | Land Lease Well 16             | 16,000            | 16,440            | 16,500               |
| 5432-300                           | Well Site - Lease Payment      | 300               | 300               | 300                  |
| 5433-000                           | Booster Pumps - Maintenance    | 36,000            | -                 | 35,000               |
| <b>Distribution System Expense</b> |                                | <b>\$ 358,414</b> | <b>\$ 404,640</b> | <b>\$ 247,100</b>    |
| <b>Collection System Expense</b>   |                                |                   |                   |                      |
| 5621-000                           | Sewer Flow Monitoring Expense  | \$ 15,273         | \$ 16,200         | \$ 15,000            |
| <b>Collection System Expense</b>   |                                | <b>\$ 15,273</b>  | <b>\$ 16,200</b>  | <b>\$ 15,000</b>     |
| <b>Engineering Expense</b>         |                                |                   |                   |                      |
| <b>Total Expense</b>               |                                | <b>\$ 561,713</b> | <b>\$ 546,140</b> | <b>\$ 439,535</b>    |

### Proposed v. Budgeted

| Change in \$        | Change in % |
|---------------------|-------------|
| \$ (9,584)          | -7%         |
| \$ (2,000)          |             |
| \$ 751              | 16%         |
| \$ 1,323            | 9%          |
| \$ 154              | 8%          |
| \$ 1,553            | 25%         |
| \$ 212              | 7%          |
| <b>\$ (7,591)</b>   | <b>-4%</b>  |
| \$ (3,000)          |             |
| <b>\$ (3,000)</b>   |             |
| \$ 100              | 13%         |
| \$ (5,500)          | -55%        |
| \$ (6,000)          | -27%        |
| \$ 17,533           | 90%         |
| \$ (14,951)         |             |
| \$ (137,000)        | -201%       |
| \$ 35,004           | 47%         |
| \$ 500              | 3%          |
| \$ -                | 0%          |
| \$ (1,000)          | -3%         |
| <b>\$ (111,314)</b> | <b>-45%</b> |
| \$ (273)            | -2%         |
| <b>\$ (273)</b>     | <b>-2%</b>  |
| <b>\$ (122,178)</b> | <b>-28%</b> |

### Projected v. Budgeted

| Change in \$        | Change in % |
|---------------------|-------------|
| \$ 72,900           | 50%         |
| \$ (22,500)         |             |
| \$ 635              | 14%         |
| \$ 400              | 3%          |
| \$ 500              | 25%         |
| \$ 2,500            | 40%         |
| \$ 700              | 22%         |
| <b>\$ 55,135</b>    | <b>31%</b>  |
| \$ (3,000)          |             |
| <b>\$ (3,000)</b>   |             |
| \$ 400              | 50%         |
| \$ (16,000)         | -160%       |
| \$ 20,000           | 91%         |
| \$ (6,000)          | -31%        |
| \$ (30,000)         |             |
| \$ (61,000)         | -90%        |
| \$ (100,000)        | -133%       |
| \$ 60               | 0%          |
| \$ -                | 0%          |
| \$ 35,000           | 100%        |
| <b>\$ (157,540)</b> | <b>-64%</b> |
| \$ (1,200)          | -8%         |
| <b>\$ (1,200)</b>   | <b>-8%</b>  |
| <b>\$ (106,605)</b> | <b>-24%</b> |

# Regulatory

## FY2021 Expense Budget

|                                 |                            | FY 20 Budget      | FY20 Projected    | FY21 Proposed Budget |
|---------------------------------|----------------------------|-------------------|-------------------|----------------------|
| <b>Gen'l and Admin Expenses</b> |                            |                   |                   |                      |
| 5130-000                        | Administrative Consultants | \$ 30,963         | \$ 7,500          | \$ 31,000            |
| 5135-000                        | Interns                    | 3,000             | 3,000             |                      |
| 5180-000                        | Office Supplies & Misc Exp | 1,110             | 1,204             | 1,500                |
| 5270-000                        | Water Conservation Expense | 25,500            | 17,000            | 25,500               |
| 5270-400                        | Water Conservation Rebates | 5,000             | 5,000             | 5,000                |
| 5270-600                        | Community Outreach         | 20,000            | 19,000            | 20,000               |
| 5355-000                        | Memberships/Subscriptions  | -                 | 164               |                      |
| 5320-000                        | Conferences & Seminars     | -                 | -                 | 2,500                |
| <b>Gen'l and Admin Expenses</b> |                            | <b>\$ 85,573</b>  | <b>\$ 52,868</b>  | <b>\$ 85,500</b>     |
| <b>Operation Expense</b>        |                            |                   |                   |                      |
| 5450-100                        | Lab & Sampling Expense     | \$ 125,000        | \$ 90,000         | \$ 100,000           |
| 5450-200                        | Non-Lab & Sampling         | 74,004            | -                 | 15,000               |
| <b>Operation Expense</b>        |                            | <b>\$ 199,004</b> | <b>\$ 90,000</b>  | <b>\$ 115,000</b>    |
| <b>Regulatory Expense</b>       |                            |                   |                   |                      |
| <b>Total Expense</b>            |                            | <b>\$ 284,577</b> | <b>\$ 142,868</b> | <b>\$ 200,500</b>    |

### Proposed v. Budgeted

| Change in \$       | Change in % |
|--------------------|-------------|
| \$ 37              | 0%          |
| (3,000)            | #DIV/0!     |
| 390                | 26%         |
| -                  | 0%          |
| -                  | 0%          |
| -                  | 0%          |
| -                  | #DIV/0!     |
| 2,500              | 100%        |
| <b>\$ (73)</b>     | <b>0%</b>   |
| (25,000)           | -25%        |
| (59,004)           | -393%       |
| <b>\$ (84,004)</b> | <b>-73%</b> |
|                    |             |
| <b>\$ (84,077)</b> | <b>-42%</b> |

### Projected v. Budgeted

| Change in \$     | Change in % |
|------------------|-------------|
| \$ 23,500        | 76%         |
| (3,000)          | #DIV/0!     |
| 296              | 20%         |
| 8,500            | 33%         |
| -                | 0%          |
| 1,000            | 5%          |
| (164)            | #DIV/0!     |
| 2,500            | 100%        |
| <b>\$ 32,632</b> | <b>38%</b>  |
| 10,000           | 10%         |
| 15,000           | 100%        |
| <b>\$ 25,000</b> | <b>22%</b>  |
|                  |             |
| <b>\$ 57,632</b> | <b>29%</b>  |

# Technology

## FY2021 Expense Budget

|                                 |                                | FY2020            |                   | FY21 Proposed     | Proposed v. Budgeted |             | Projected v. Budgeted |             |
|---------------------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|-------------|-----------------------|-------------|
|                                 |                                | Budget            | Projected         | Budget            | Change in \$         | Change in % | Change in \$          | Change in % |
| <b>Gen'l and Admin Expenses</b> |                                |                   |                   |                   |                      |             |                       |             |
| 5130-000                        | Administrative Consultants     | \$ 12,378         | \$ 18,000         | \$ 159,902        | \$ 147,524           | 92%         | \$ 141,902            | 89%         |
| 5180-000                        | Office Supplies & Misc Expense | 555               | 600               | -                 | (555)                |             | (600)                 |             |
| 5190-000                        | Computers and Network          | 35,333            | 43,750            | 28,266            | (7,067)              | -25%        | (15,484)              | -55%        |
| 5195-000                        | Computer Software              | 68,067            | 69,025            | 54,454            | (13,613)             | -25%        | (14,571)              | -27%        |
| 5225-000                        | Enterprise Voice Com           | 30,492            | 12,000            | 10,600            | (19,892)             | -188%       | (1,400)               | -13%        |
| 5226-000                        | Wireless Voice & Data          | 20,421            | 29,000            | 29,000            | 8,579                | 30%         | -                     | 0%          |
| 5227-000                        | Data Communications - Fiber    | 63,673            | 75,300            | 75,300            | 11,627               | 15%         | -                     | 0%          |
| 5300-000                        | Training                       | 5,954             | 2,025             | -                 | (5,954)              |             | (2,025)               |             |
| 5320-000                        | Conferences & Seminars         | 2,696             | 1,000             | -                 | (2,696)              |             | (1,000)               |             |
| 5355-000                        | Memberships/Subscriptions      | 478               | 360               | -                 | (478)                |             | (360)                 |             |
| <b>Gen'l and Admin Expenses</b> |                                | <b>\$ 240,047</b> | <b>\$ 251,060</b> | <b>\$ 357,522</b> | <b>\$ 117,475</b>    | <b>33%</b>  | <b>\$ 106,462</b>     | <b>30%</b>  |
| <b>Operation Expense</b>        |                                |                   |                   |                   |                      |             |                       |             |
| 5445-100                        | Telemetry & Signal System      | \$ 25,099         | \$ 28,182         | \$ 28,000         | 2,901                | 10%         | (182)                 | -1%         |
| 5445-200                        | SCADA Hardware                 | 11,500            | 5,838             | 5,000             | (6,500)              | -130%       | (838)                 | -17%        |
| 5445-300                        | SCADA Software                 | 27,883            | 20,000            | 20,000            | (7,883)              | -39%        | -                     | 0%          |
| 5445-400                        | SCADA Phone Lines              | 2,176             | -                 | -                 | (2,176)              |             | -                     |             |
| <b>Operation Expense</b>        |                                | <b>\$ 66,658</b>  | <b>\$ 54,020</b>  | <b>\$ 53,000</b>  | <b>\$ (13,658)</b>   | <b>-26%</b> | <b>\$ (1,020)</b>     | <b>-2%</b>  |
| <b>Technology Expense</b>       |                                |                   |                   |                   |                      |             |                       |             |
| <b>Total Expense</b>            |                                | <b>\$ 306,705</b> | <b>\$ 305,080</b> | <b>\$ 410,522</b> | <b>\$ 103,817</b>    | <b>25%</b>  | <b>\$ 105,442</b>     | <b>26%</b>  |

# Administration

## FY2021 Expense Budget

|                                 |                                | FY 20 Budget      | FY20 Projected    | FY21 Proposed Budget |
|---------------------------------|--------------------------------|-------------------|-------------------|----------------------|
| <b>Gen'l and Admin Expenses</b> |                                |                   |                   |                      |
| 5090-000                        | GL, Property, Fidelity Ins     | \$ 113,200        | \$ 106,500        | \$ 153,000           |
| 5100-000                        | Accounting                     | 14,250            | 12,500            | 19,500               |
| 5125-000                        | Legal                          | 110,000           | 157,000           | 120,000              |
| 5130-000                        | Administrative Consultants     | 24,329            | 40,130            | 30,500               |
| 5150-000                        | Building Maintenance           | 17,495            | 17,310            | 17,600               |
| 5170-000                        | Landscaping Expense            | 15,286            | 7,553             | 8,500                |
| 5180-000                        | Office Supplies & Misc Expense | 5,814             | 5,692             | 6,000                |
| 5200-000                        | Utilities                      | 29,494            | 30,803            | 32,000               |
| 5230-000                        | Printing Postage Stationery    | 71,000            | 69,000            | 58,000               |
| 5250-000                        | Water System Fees              | 60,000            | 60,000            | 60,000               |
| 5300-000                        | Training                       | 5,538             | 3,534             | 5,000                |
| 5320-000                        | Conferences & Seminars         | 4,090             | 4,064             | 5,800                |
| 5350-000                        | Misc Administration            | 5,195             | 6,356             | 5,200                |
| 5355-000                        | Memberships/Subscriptions      | 29,580            | 29,000            | 30,000               |
| 5365-000                        | Bank Charges                   | 58,000            | 57,300            | 70,000               |
| <b>Gen'l and Admin Expenses</b> |                                | <b>\$ 563,271</b> | <b>\$ 606,742</b> | <b>\$ 621,100</b>    |
| <b>Non-Operating Expense</b>    |                                |                   |                   |                      |
| 5910-000                        | Interest Expense - Notes       | \$ -              | \$ 170,000        | \$ 248,500           |
| 5920-100                        | Rental Expenses - PA House     | 1,282             | 2,200             | 1,500                |
| 5920-200                        | Rental Expenses - Sycamore     | 1,810             | 1,000             | 1,800                |
| 5920-300                        | Rental Expenses - Mills        | -                 | -                 | 15,000               |
| <b>Non-Operating Expense</b>    |                                | <b>\$ 3,092</b>   | <b>\$ 173,200</b> | <b>\$ 266,800</b>    |
| <b>Operation Expense</b>        |                                |                   |                   |                      |
| 5145-000                        | Taxes-Property                 | \$ 18,000         | \$ 14,000         | \$ 15,000            |
| <b>Operation Expense</b>        |                                | <b>\$ 18,000</b>  | <b>\$ 14,000</b>  | <b>\$ 15,000</b>     |
| <b>Administration Expense</b>   |                                |                   |                   |                      |
| <b>Total Expense</b>            |                                | <b>\$ 584,363</b> | <b>\$ 793,942</b> | <b>\$ 902,900</b>    |

### Proposed v. Budgeted

| Change in \$      | Change in % |
|-------------------|-------------|
| \$ 39,800         | 26%         |
| 5,250             | 27%         |
| 10,000            | 8%          |
| 6,171             | 20%         |
| 105               | 1%          |
| (6,786)           | -80%        |
| 186               | 3%          |
| 2,506             | 8%          |
| (13,000)          | -22%        |
| -                 | 0%          |
| (538)             | -11%        |
| 1,710             | 29%         |
| 5                 | 0%          |
| 420               | 1%          |
| 12,000            | 17%         |
| <b>\$ 57,829</b>  | <b>9%</b>   |
| \$ 248,500        | 100%        |
| 218               | 15%         |
| (10)              | -1%         |
| 15,000            | 100%        |
| <b>\$ 263,708</b> | <b>99%</b>  |
| \$ (3,000)        | -20%        |
| <b>\$ (3,000)</b> | <b>-20%</b> |
| \$ 318,537        | 35%         |

### Projected v. Budgeted

| Change in \$     | Change in % |
|------------------|-------------|
| \$ 46,500        | 30%         |
| 7,000            | 36%         |
| (37,000)         | -31%        |
| (9,630)          | -32%        |
| 290              | 2%          |
| 947              | 11%         |
| 308              | 5%          |
| 1,197            | 4%          |
| (11,000)         | -19%        |
| -                | 0%          |
| 1,466            | 29%         |
| 1,736            | 30%         |
| (1,156)          | -22%        |
| 1,000            | 3%          |
| 12,700           | 18%         |
| <b>\$ 14,358</b> | <b>2%</b>   |
| \$ 78,500        | 32%         |
| (700)            | -47%        |
| 800              | 44%         |
| 15,000           | 100%        |
| <b>\$ 93,600</b> | <b>35%</b>  |
| \$ 1,000         | 7%          |
| <b>\$ 1,000</b>  | <b>7%</b>   |
| \$ 108,958       | 12%         |

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

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