

# 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 Monday, January 25, 2021 at 2:00 p.m.

Posted: Friday, January 22, 2021 at 3:00 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: 837 5826 4612

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

Those members of the public who are able to and would like to additionally participate with a computer through videoconference may access the Zoom videoconferencing tool available at the following link – <https://us02web.zoom.us/j/83758264612>.

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

### Public Comments

At this time, members of the public shall have an opportunity to address the Committee on items of interest that are within the subject matter jurisdiction of the Committee. This opportunity is non-transferable, and speakers are limited to three (3) minutes each.

### **Action Item(s)**

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

1. Present and review the FY 2019-20 Audited Financial Statements
2. Present and review the FY 2020-21 Second Quarter Budget Report
3. Goals and objectives for 2021

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

### **Adjournment**

*Attachment(s):*

1. *FY 2019-20 Audited Financial Statements*

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# CRESCENTA VALLEY WATER DISTRICT

## BOARD OF DIRECTORS - STAFF REPORT

Action Item No. 1  
January 26, 2021

**To:** Honorable President and Members of the Board of Directors  
**From:** James Lee – Director of Finance & Administration  
**Subject:** **Acceptance of Audited Financial Statements**

### **ACTION ITEM:**

1. **Acceptance of Audited Financial Statements for Fiscal Year 2019-20** – Consideration and motion to accept the Audited Financial Statements for Fiscal Year 2019-20.

### **BACKGROUND:**

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

The highest opinion an auditor can confer is that the financial statements present fairly, in all material aspects, the financial position of the District. CLA shared this opinion with the Finance Committee on January 25, 2021, in addition to the process used to perform the audit.

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


Staff has provided a copy of the final draft of the report for review and approval. Ms. Renee Graves and Ms. Daphne Liu of CLA will make a short presentation and will be available as a resource related to the statements.


### **RECOMMENDATION**

Staff recommends that the Board accept the Audited Financial Statements for Fiscal Year 2019-20.

Prepared by:

Submitted by:

  
\_\_\_\_\_  
Arturo Montes  
Finance & Administration Manger

  
\_\_\_\_\_  
James K Lee  
Director of Finance & Administration

# CRESCENTA VALLEY WATER DISTRICT

## BOARD OF DIRECTORS - STAFF REPORT

Action Item No. 2  
January 26, 2021

**To:** Honorable President and Members of the Board of Directors  
**From:** James Lee – Director of Finance & Administration  
**Subject:** **FY 2020-21 Second Quarter Budget Report**

### **ACTION ITEM:**

Discuss the District's Second Quarter Budget Report on revenues and expenditures for the fiscal year ending June 30, 2021.

### **Discussion:**

The District has now passed the halfway point of the fiscal year. Both the water and wastewater funds are tracking well with their respective budgets and are projected to meet or exceed budgeted expectations. The following discussion is intended to provide additional context to the actual revenue and expenditure figures. This information was shared with the Finance Committee on January 25<sup>th</sup>, 2021.

### **WATER FUND**

Water sales continue to track well. Irrigation sales have already surpassed last year's totals, and with a dry winter, they are not expected to slow significantly. Residential and commercial sales are tracking slightly above budgeted as well, with current water sales revenues at 59% of the year-end budget. Based on historical trend lines and other available data, staff projects that revenues will be 10% above budgeted amounts at year end, resulting in additional revenue of approximately \$1.2M.

Increased water demand coupled with the Nitrate plant being offline has required an increase in water purchases from FMWD. If the trend continues, staff projects an increase in water purchases of \$440K at year end. Operating expenses were lower than budgeted through the 2<sup>nd</sup> quarter, and this decrease has offset the increase in water purchases in large part.

Capital projects and capital outlay expenses are currently projected to remain within budget for the year. Individual projects may end above or below budgeted amounts, depending on the need for change orders and the timing of project completion across fiscal periods.

The water fund had been budgeted to draw \$3K from reserves. At this time, the water fund is expected to add approximately \$1.3M to reserves by year end based primarily on 6 months of strong water sales.

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

- Dept 1 – Board
  - Director Expenses are below expectations, primarily caused by minimal conference attendance due to COVID-19.
- Dept 2 – Operations
  - The operations expense budget as a whole is expected to increase by roughly \$380K, and the \$442k increase in water purchases is the primary driver of this increase.

- The District's temporary move to two field crew shifts resulted in reduced overtime for Operations during the first half of the year.
- The meter replacement program is comprised of three accounts that have been itemized to help track the different types of meter change-outs. Overall, the accounts are slightly above budgeted because of increased meter work as an efficient use of small crews during COVID and an increase in lateral leaks.
- Engaging a new uniform supplier has reduced uniform costs.
- The building maintenance budget is expected to be utilized in the 3rd and 4th quarter for needed bathroom and flooring repairs and upgrades.
- Dept 3 – Engineering
  - Most Engineering line items are tracking under budget, and they will ramp up in the 3<sup>rd</sup> and 4<sup>th</sup> quarter as projects commence.
- Dept 4 - Regulatory
  - The decrease in sampling requirements coupled with the ability to capitalize a portion of sampling for the Chloramines project results in savings of close to \$50K in Labs & Sampling.
  - COVID-19 has restricted the opportunities for conservation events reducing water conservation expenses drastically. A portion of this reduction is being offset by the board's emphasis on increased community outreach.
- Dept 5 – Technology
  - The Technology budget is trending with budgeted amounts. Individual accounts may be over or under budget as Highroad IT continues to remediate the District's network and other infrastructure during their first year transitioning into the District.
- Dept 6 – Administration
  - Interest Expense was not budgeted for in the Administration expense budget, as this was a change in accounting practices. This results in the expense being moved from the debt service budget to Administration expense, and this item will be included in subsequent budgets.
  - Memberships and Subscriptions are at 100% of the year's budget, but no further expenses are expected in this category.
  - Liability Insurance and Legal expense are expected to increase to appropriately account for pending personnel issues and other claims.

### WASTEWATER FUND

The wastewater fund is tracking well with the budget, which was budgeted to draw \$925K from reserves by year-end. Based on slightly higher wastewater user charge revenue, savings in labor costs, and lower operating costs, the wastewater fund is currently projected to draw \$632K from reserves.

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

- Dept 2 – Operations
  - Sewer Interceptor Maintenance is at 1% of budget but is expected to end the year close to 100%. A large amount of service access covers will be replaced before the end of the fiscal year.

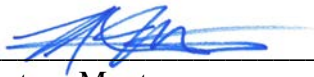
- A new electric security gate was installed for the Vactor Truck, causing Safety and Security to be over the full year's budget. It is expected that there will be minimal expense for this line item for the remainder of the year.

**RECOMMENDATION**

NA.

Prepared by:

Submitted by:



Arturo Montes  
Finance & Administration Manager



James Lee  
Director of Finance & Administration

Attachment(s):

1. Q2 Budget Report

# SUMMARY

## Crescenta Valley Water District Water Budget Variance Report Actuals as of December 31, 2020 (50% of Year)

Q2

6 Month Actuals (50%)					
Description	Annual Budget	Actual	Remaining Annual Budget	% of Total Budget	
<b>Revenue</b>					
Water Sales - Fixed	\$ 3,087,489	\$ 1,548,526	\$ 1,538,963	50%	
Water Sales - Metered	8,858,374	5,771,046	3,087,328	65%	
Interest Income Water	238,000	1,227	236,773	1%	
Other Income Water	160,000	54,378	105,622	34%	
Construction Revenue	277,500	32,079	245,421	12%	
<b>Revenue</b>	<b>\$ 12,621,363</b>	<b>\$ 7,407,256</b>	<b>\$ 5,214,107</b>	<b>59%</b>	
<b>Expenses</b>					
Labor & Benefits	3,142,453	1,536,471	1,605,982	49%	
Imported Water (Foothill)	3,108,762	2,002,591	1,106,171	64%	
Imported Water (Glendale)	138,960	29,886	109,074	22%	
Power Cost	801,800	422,549	379,251	53%	
Operating Cost	2,321,917	834,226	1,487,691	36%	
<b>Expenses</b>	<b>\$ 9,513,892</b>	<b>\$ 4,825,722</b>	<b>\$ 4,688,170</b>	<b>51%</b>	
<b>Debt Service</b>					
	<b>\$ 581,000</b>	<b>\$ -</b>	<b>\$ 581,000</b>	<b>0%</b>	
Infrastructure	2,304,826	335,073	1,969,753	15%	
***Bond Funded CIP	2,695,174	299,100	2,396,074	11%	
Capital Outlays & Equip	225,000	64,900	160,100	29%	
OPEB	-	-	-	0%	
<b>Total CIP &amp; OPEB</b>	<b>5,225,000</b>	<b>699,073</b>	<b>4,525,927</b>	<b>13%</b>	
<b>Net Revenue minus Expenses</b>	<b>(3,355)</b>	<b>1,882,461</b>			

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 3,097,052	\$ (9,563)	100%
10,274,333	(1,415,959)	116%
150,000	88,000	63%
120,429	39,571	75%
204,158	73,342	74%
<b>\$ 13,845,972</b>	<b>\$ (1,224,609)</b>	<b>110%</b>
<b>Expenses</b>		
3,270,878	(128,426)	104%
3,551,322	(442,560)	114%
80,000	58,960	58%
797,262	4,538	99%
1,986,663	335,254	86%
<b>\$ 9,686,126</b>	<b>\$ (172,235)</b>	<b>102%</b>
<b>Debt Service</b>		
<b>\$ 581,000</b>	<b>\$ -</b>	<b>100%</b>
2,072,000	232,826	90%
2,695,500	(326)	100%
225,000	-	100%
<b>\$ 4,992,500</b>	<b>\$ 232,500</b>	<b>96%</b>
<b>Net Revenue minus Expenses</b>		
<b>1,281,846</b>		

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

2nd Quarter Actuals					
Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	
<b>Revenue</b>					
4010-000	Water Sales - Consumers	\$ 8,495,272	\$ 5,161,590	\$ 3,333,682	61%
4010-007	Irrigation	363,102	\$ 609,456	(246,354)	168%
4010-008	Water Sales- Service Charge	3,007,688	1,508,405	1,499,283	50%
4010-009	Water Sales - Fire Service	79,801	40,121	39,680	50%
4020-000	Water Sales - Others	90,000	13,756	76,244	15%
4110-000	Meter Installation/Hydrant	50,000	-	50,000	0%
4220-000	Water Systems Connect Fee	100,000	32,079	67,921	32%
4230-000	Other Income - Misc	10,000	1,847	8,153	18%
4230-010	Other Income - Flood Meters	-	-	-	0%
4230-020	Other Income - Applications	35,000	8,755	26,245	25%
4240-000	Interest Earned - Water	213,000	1,227	211,773	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	12,000	5,630	6,370	47%
4275-002	Rental Income - Sycamore House	13,000	9,315	3,685	72%
4275-003	Rental Income - Mills House		15,075	(15,075)	0%
4280-000	MTBE Settlement	-	-	-	0%
4285-000	Grant Revenue - State	125,000	-	125,000	0%
4287-000	Capital Contributions - Local	-	-	-	0%
<b>Revenue</b>		<b>\$ 12,621,363</b>	<b>\$ 7,407,256</b>	<b>\$ 5,214,107</b>	<b>59%</b>

Management Estimate		
Projected Year-End Revenue	Projected Excess/ (Defecit)	% of Total Budget
\$ 9,055,421	\$ 560,149	107%
\$ 1,218,912	\$ 855,810	336%
\$ 3,016,810	\$ 9,122	100%
\$ 80,242	\$ 441	101%
\$ 27,512	\$ (62,488)	31%
\$ 50,000	\$ -	100%
\$ 64,158	\$ (35,842)	64%
\$ 3,694	\$ (6,306)	37%
\$ -	\$ -	0%
\$ 29,183	\$ (5,817)	83%
\$ 125,000	\$ (88,000)	59%
\$ -	\$ -	0%
\$ -	\$ -	0%
\$ -	\$ -	0%
\$ -	\$ (2,500)	0%
\$ 25,000	\$ -	100%
\$ 11,260	\$ (740)	94%
\$ 18,630	\$ 5,630	143%
\$ 30,150	\$ 30,150	0%
\$ -	\$ -	0%
\$ 90,000	\$ (35,000)	72%
\$ -	\$ -	0%
<b>\$ 13,845,972</b>	<b>\$ 1,224,609</b>	<b>110%</b>



**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

2nd Quarter Actuals					
Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	
<b>Compensation and Benefits</b>					
5000-100	Director Fees	\$ 10,486	\$ 3,420	\$ 7,066	33%
5000-200	Officer Salaries	187,570	107,341	80,229	57%
5000-300	Administrative Service - Labor	545,883	286,500	259,382	52%
5000-310	Administrative Service - OT	5,750	1,029	4,721	18%
5000-350	Engineering Labor	304,965	159,998	144,967	52%
5000-360	Engineering Labor OT	3,300	696	2,604	21%
5000-400	Maintenance Labor	356,447	171,822	184,625	48%
5000-410	Maintenance Labor OT	47,250	3,268	43,982	7%
5000-500	System Operations	357,409	174,043	183,366	49%
5000-510	System Operations OT	16,000	1,853	14,147	12%
5000-800	Standby Pay	47,852	26,944	20,908	56%
5045-000	Automobile Allowance	10,200	5,788	4,412	57%
5047-000	Phone Allowance	1,200	126	1,074	11%
5050-000	Employer Portion of PERS	440,068	218,186	221,882	50%
5052-000	GASB 68 Adjustment - Water	-	-	-	0%
5052-001	GASB 75 Adjustment	-	-	-	0%
5060-000	Taxes-Payroll	134,450	70,493	63,957	52%
5070-000	Sick Leave/Vacation-Office	174,365	121,079	53,285	69%
5080-000	Health Dental Vision	303,068	155,689	147,379	51%
5080-055	Retiree Health Care Expense	-	-	-	0%
5080-100	Retiree Health Care Expense	108,000	-	108,000	0%
5082-000	Life and Disability Insurance	10,824	4,436	6,388	41%
5083-000	Self Insurance	14,400	5,919	8,481	41%
5084-000	Wellness Program	5,400	2,133	3,267	39%
5085-000	Workers' Compensation Ins	57,567	15,709	41,858	27%
<b>Compensation and Benefits</b>		<b>\$ 3,142,453</b>	<b>\$ 1,536,471</b>	<b>\$ 1,605,982</b>	<b>49%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 8,550	\$ 1,936	82%
214,000	\$ (26,430)	114%
577,411	\$ (31,528)	106%
3,000	\$ 2,750	52%
320,000	\$ (15,035)	105%
2,500	\$ 800	76%
343,644	\$ 12,803	96%
29,000	\$ 18,250	61%
348,086	\$ 9,323	97%
9,800	\$ 6,200	61%
53,888	\$ (6,036)	113%
10,200	\$ -	100%
1,000	\$ 200	83%
458,560	\$ (18,492)	104%
-	\$ -	0%
-	\$ -	0%
156,389	\$ (21,939)	116%
242,347	\$ (67,983)	139%
321,796	\$ (18,728)	106%
-	\$ -	0%
108,000	\$ -	100%
9,918	\$ 906	92%
14,113	\$ 287	98%
4,320	\$ 1,080	80%
34,357	\$ 23,210	60%
<b>\$ 3,270,878</b>	<b>\$ (128,426)</b>	<b>104%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

Description		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Gen'l and Admin Expenses</b>					
5090-000	GL, Property, Fidelity Ins	\$ 76,500	\$ 32,014	\$ 44,486	42%
5100-000	Accounting	9,750	6,465	3,285	66%
5125-000	Legal	90,000	39,772	50,228	44%
5130-000	Administrative Consultants	254,985	50,042	204,943	20%
5135-000	Interns	9,000	13,678	(4,678)	152%
5140-000	Election Expense	40,000	-	40,000	0%
5150-000	Building Maintenance-Office	44,569	9,696	34,873	22%
5160-000	Furniture & Fixtures Expense	-	-	-	0%
5170-000	Landscaping Expense	11,357	3,679	7,678	32%
5180-000	Office Supplies & Misc Expense	15,292	2,126	13,166	14%
5180-100	Misc Expense - COVID-19	-	1,092	(1,092)	0%
5190-000	Computers and Network	21,200	17,075	4,125	81%
5195-000	Computer Software	40,840	68,996	(28,156)	169%
5200-000	Utilities	38,877	17,518	21,359	45%
5225-000	Enterprise Voice Com	7,950	4,205	3,745	53%
5226-000	Wireless Voice & Data	21,750	8,109	13,641	37%
5227-000	Data Communications - Fiber	56,475	24,535	31,940	43%
5230-000	Printing Postage Stationery	36,050	15,538	20,512	43%
5240-000	Uncollectible Accounts	-	-	-	0%
5250-000	Water System Fees	60,000	43,103	16,897	72%
5260-000	Engineering Expense	10,821	4,123	6,698	38%
5300-000	Training-Office	15,766	2,519	13,248	16%
5320-000	Conferences & Seminars	15,521	(308)	15,829	-2%
5320-005	Conferences & Seminars-Board	-	-	-	0%
5350-000	Misc Administration	5,913	2,483	3,430	42%
5350-005	Misc Administration-Board	-	-	-	0%
5355-000	Memberships/Subscriptions	26,400	24,626	1,774	93%
5365-000	Bank Charges	27,000	983	26,017	4%
5270-000	Water Conservation Expense	25,500	2,256	23,244	9%
5270-400	Water Conservation Rebates	5,000	-	5,000	0%
5270-600	Community Outreach	20,000	12,757	7,243	64%
<b>Gen'l and Admin Expenses</b>		<b>\$ 986,517</b>	<b>\$ 407,080</b>	<b>\$ 579,436</b>	<b>41%</b>

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
64,000	\$ 12,500	84%
9,750	\$ -	100%
98,000	\$ (8,000)	109%
188,000	\$ 66,985	74%
22,251	\$ (13,251)	247%
-	\$ 40,000	0%
26,000	\$ 18,569	58%
-	\$ -	0%
12,000	\$ (643)	106%
13,600	\$ 1,692	89%
3,501	\$ (3,501)	0%
25,000	\$ (3,800)	118%
73,000	\$ (32,160)	179%
35,100	\$ 3,777	90%
10,000	\$ (2,050)	126%
9,000	\$ 12,750	41%
30,000	\$ 26,475	53%
36,000	\$ 50	100%
-	\$ -	0%
60,000	\$ -	100%
11,000	\$ (179)	102%
12,750	\$ 3,016	81%
6,400	\$ 9,121	41%
-	\$ -	0%
9,700	\$ (3,787)	164%
-	\$ -	0%
24,070	\$ 2,330	91%
25,000	\$ 2,000	93%
15,000	\$ 10,500	59%
5,000	\$ -	100%
25,000	\$ (5,000)	125%
<b>\$ 849,122</b>	<b>\$ 137,395</b>	<b>86%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

Description		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<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	1,071	-	1,071	0%
5920-200	Rental Expenses - Sycamore	1,385	-	1,385	0%
5920-300	Rental Expenses - Mills	11,538	2,305	9,233	20%
<b>Non-Operating Expense</b>		<b>\$ 13,994</b>	<b>\$ 2,305</b>	<b>\$ 11,689</b>	<b>16%</b>

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
-	\$ -	0%
-	\$ -	0%
-	\$ -	0%
-	\$ -	0%
2,200	\$ (1,129)	205%
1,000	\$ 385	72%
6,000	\$ 5,538	52%
<b>\$ 9,200</b>	<b>\$ 4,794</b>	<b>66%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

Description		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Operations Expense</b>					
5145-000	Taxes-Property	\$ 15,000	\$ 7,020	\$ 7,980	47%
5310-000	Operator Certifications-Educ	3,600	983	2,617	27%
5330-000	Safety & Security	20,553	8,429	12,125	41%
5340-000	Uniforms	14,647	4,599	10,049	31%
5360-000	Emergency Operations/Repairs	12,000	8,561	3,439	71%
5370-000	Permit & Assessment Fees	-	2,846	(2,846)	0%
5380-000	Tools and Eq Maintenance	17,177	6,220	10,958	36%
5390-000	Nitrate Plant	82,500	29,662	52,838	36%
5441-000	Inventory Shrinkage/Overage	20,000	-	20,000	0%
5442-000	Inventory Disposal	-	-	-	0%
5445-000	Telemetry & Signal System	-	34	(34)	0%
5460-000	Water Treatment Expense	130,000	51,716	78,284	40%
5450-100	Lab & Sampling Expense	100,000	28,128	71,872	28%
5450-200	Non-Lab & Sampling	15,000	-	15,000	0%
5445-100	Telemetry & Signal System	21,000	11,209	9,791	53%
5445-200	SCADA Hardware	3,750	11,253	(7,503)	300%
5445-300	SCADA Software	15,000	1,680	13,320	11%
5445-400	SCADA Phone Lines	-	-	-	0%
5402-000	Power Purchased - Pumping	801,800	422,549	379,251	53%
<b>Operations Expense</b>		<b>\$ 1,272,028</b>	<b>\$ 594,890</b>	<b>\$ 677,138</b>	<b>47%</b>
<b>Water System Expense</b>					
5400-000	Water Usage Cost Exp Well 16	\$ 138,960	\$ 29,886	\$ 109,074	22%
5401-000	Purchased Water FMWD	3,108,762	2,002,591	1,106,171	64%
5401-002	Purchased Water Glend Well 16	-	-	-	0%
<b>Water System Expense</b>		<b>\$ 3,247,722</b>	<b>\$ 2,032,477</b>	<b>\$ 1,215,245</b>	<b>63%</b>

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
14,000	\$ 1,000	93%
1,600	\$ 2,000	44%
12,000	\$ 8,553	58%
13,500	\$ 1,147	92%
12,000	\$ -	100%
3,000	\$ (3,000)	0%
17,000	\$ 177	99%
61,500	\$ 21,000	75%
12,000	\$ 8,000	60%
41	\$ (41)	0%
-	\$ -	0%
120,000	\$ 10,000	92%
50,000	\$ 50,000	50%
-	\$ 15,000	0%
13,000	\$ 8,000	62%
12,000	\$ (8,250)	320%
12,000	\$ 3,000	80%
-	\$ -	0%
797,262	\$ 4,538	99%
<b>\$ 1,150,903</b>	<b>\$ 121,125</b>	<b>90%</b>
<b>Water System Expense</b>		
80,000	\$ 58,960	58%
3,551,322	\$ (442,560)	114%
-	\$ -	0%
<b>\$ 3,631,322</b>	<b>\$ (383,600)</b>	<b>112%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Distribution System Expense</b>				
5410-000 Backflow Expense	\$ 800	\$ 73	\$ 727	9%
5423-100 Pipelines - Maintenance	32,677	14,354	18,323	44%
5423-300 Fire Hydrant Repair/Replace	15,000	-	15,000	0%
5423-500 Pipelines-Trench Plate Rentals	2,000	-	2,000	0%
5423-700 Pipelines - Valves	6,000	-	6,000	0%
5424-100 Reservoir Maintenance	94,500	59,076	35,424	63%
5424-200 Reservoir Landscape	21,000	8,423	12,578	40%
5425-100 Meter Maintenance	75,000	3,965	71,035	5%
5425-300 Meter Repair/Replace/Upgrade	8,000	17,903	(9,903)	224%
5425-400 Lateral Leaks and Repairs	87,000	270	86,730	0%
5425-500 Meters - Trench Plate Rentals	-	-	-	0%
5431-000 Land Lease Cost Expense Well1	16,500	8,220	8,280	50%
5432-100 Well Site - Maintenance	62,000	30,147	31,853	49%
5432-200 Well Site - Landscape	7,000	3,886	3,114	56%
5433-000 Booster Pumps - Maintenance	50,000	2,512	47,488	5%
5434-000 Emergency Power Generators	25,800	3,282	22,518	13%
5440-100 Auto/Truck Maintenance	57,292	11,811	45,481	21%
5440-200 Auto/Truck Maintenance-Gas	24,074	7,914	16,160	33%
5440-300 Auto/Truck Maintenance-Diesel	19,235	7,730	11,505	40%
5423-200 Pipelines - Paving	25,000	6,869	18,131	27%
5423-400 Pipelines - Leak Detect/Repair	22,000	-	22,000	0%
5425-200 Meters - Paving	125,000	55,724	69,276	45%
5425-700 D-Job Meters/Hydrants	75,000	10,042	64,958	13%
5432-300 Well Site - Lease Payment	300	300	-	100%
<b>Distribution System Expense</b>	<b>\$ 851,178</b>	<b>\$ 252,500</b>	<b>\$ 598,678</b>	<b>30%</b>
<b>Water Totals</b>				
<b>Totals</b>	<b>\$ 9,513,892</b>	<b>\$ 4,825,722</b>	<b>\$ 4,688,170</b>	<b>51%</b>

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
500	\$ 300	63%
32,000	\$ 677	98%
15,000	\$ -	100%
-	\$ 2,000	0%
6,000	\$ -	100%
91,000	\$ 3,500	96%
20,000	\$ 1,000	95%
3,900	\$ 71,100	5%
69,000	\$ (61,000)	863%
87,000	\$ -	100%
-	\$ -	0%
16,500	\$ -	100%
62,000	\$ -	100%
7,000	\$ -	100%
30,000	\$ 20,000	60%
20,500	\$ 5,300	79%
56,000	\$ 1,292	98%
24,000	\$ 74	100%
19,000	\$ 235	99%
10,000	\$ 15,000	40%
25,000	\$ (3,000)	114%
105,000	\$ 20,000	84%
75,000	\$ -	100%
300	\$ -	100%
<b>\$ 774,700</b>	<b>\$ 76,478</b>	<b>91%</b>
<b>Water Totals</b>		
<b>\$ 9,686,126</b>	<b>\$ (172,235)</b>	<b>102%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
01-01-5000-100	Director Fees	10,486.00	3,420	7,066.00	33%
01-01-5060-000	Taxes-Payroll	-	286	(285.79)	0%
01-01-5085-000	Workers' Compensation Ins	-	24	(24.02)	0%
<b>Compensation and Benefits</b>		<b>10,486.00</b>	<b>3,729.81</b>	<b>6,756.19</b>	<b>36%</b>
<b>Gen'l and Admin Expenses</b>					
01-01-5320-000	Conferences & Seminars	2,712.00	78	2,634.50	3%
01-01-5350-000	Misc Administration	2,264.00	373	1,891.34	16%
<b>Gen'l and Admin Expenses</b>		<b>4,976.00</b>	<b>450.16</b>	<b>4,525.84</b>	<b>9%</b>
<b>Board - Water</b>					
<b>Totals</b>		<b>15,462.00</b>	<b>4,179.97</b>	<b>11,282.03</b>	<b>27%</b>

Management Estimate		
Year End Expense	Budget Balance	% of Total Budget
\$ 8,550	\$ 1,936	82%
714	(714)	0%
60	(60)	0%
<b>9,325</b>	<b>1,161</b>	<b>89%</b>
<b>Gen'l and Admin Expenses</b>		
\$ 1,500	\$ 1,212	55%
2,000	264	88%
<b>3,500</b>	<b>1,476</b>	<b>70%</b>
<b>Board - Water</b>		
<b>12,825</b>	<b>2,637</b>	<b>83%</b>

Crescenta Valley Water District  
 Water Budget Variance Report  
 Actuals as of December 31, 2020 (50% of Year)

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
01-02-5000-300	Administrative Service - Labor	\$ 260,643	\$ 126,705	\$ 133,938	49%
01-02-5000-310	Administrative Service - OT	750	\$ -	750	0%
01-02-5000-400	Maintenance Labor	356,447	\$ 171,822	184,625	48%
01-02-5000-410	Maintenance Labor OT	47,250	\$ 3,268	43,982	7%
01-02-5000-500	System Operations	357,409	\$ 174,043	183,366	49%
01-02-5000-510	System Operations OT	16,000	\$ 1,853	14,147	12%
01-02-5000-800	Standby Pay	47,852	\$ 26,944	20,908	56%
01-02-5050-000	Employer Portion of PERS	111,320	\$ 58,770	52,550	53%
01-02-5060-000	Taxes-Payroll	68,588	\$ 40,487	28,101	59%
01-02-5070-000	Sick Leave/Vacation	81,339	\$ 63,824	17,515	78%
01-02-5080-000	Health Dental Vision	161,036	\$ 91,398	69,638	57%
01-02-5082-000	Life and Disability Insurance	4,918	\$ 2,159	2,759	44%
01-02-5083-000	Self Insurance	1,800	\$ 856	944	48%
01-02-5084-000	Wellness Program	2,880	\$ 900	1,980	31%
01-02-5085-000	Workers' Compensation Ins	47,034	\$ 12,625	34,409	27%
<b>Compensation and Benefits</b>		<b>\$ 1,565,266</b>	<b>\$ 775,654</b>	<b>\$ 789,612</b>	<b>50%</b>
<b>Gen'l and Admin Expenses</b>					
01-02-5180-000	Office Supplies & Misc Exp	\$ 9,224	\$ 1,618	\$ 7,606	18%
01-02-5180-100	Misc Expense - COVID-19	\$ -	\$ 660	\$ (660)	0%
01-02-5320-000	Conferences & Seminars	1,884	\$ 304	1,580	16%
01-02-5355-000	Memberships/Subscriptions	1,500	\$ 729	771	49%
<b>Gen'l and Admin Expenses</b>		<b>\$ 12,608</b>	<b>\$ 3,311</b>	<b>\$ 9,297</b>	<b>26%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 253,411	\$ 7,232	97%
\$ -	750	0%
\$ 343,644	12,803	96%
\$ 29,000	18,250	61%
\$ 348,086	9,323	97%
\$ 9,800	6,200	61%
\$ 53,888	(6,036)	113%
\$ 117,540	(6,220)	106%
\$ 80,974	(12,386)	118%
\$ 127,647	(46,308)	157%
\$ 182,796	(21,760)	114%
\$ 4,318	600	88%
\$ 1,713	87	95%
\$ 1,800	1,080	63%
\$ 25,249	21,785	54%
<b>\$ 1,579,866</b>	<b>\$ (14,600)</b>	<b>101%</b>
<b>Gen'l and Admin Expenses</b>		
\$ 9,000	\$ 224	98%
\$ 1,000	\$ (1,000)	0%
900	984	48%
600	900	40%
<b>\$ 11,500</b>	<b>\$ 1,108</b>	<b>91%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

GL#	Description	2nd Quarter Actuals			
		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Operation Expense</b>					
01-02-5150-000	Building Maintenance-Plant	31,343	\$ 5,340	26,003	17%
01-02-5170-000	Landscaping Expenses-Plant	5,029	\$ 1,106	3,924	22%
01-02-5200-000	Utilities-Plant	14,850	\$ 7,952	6,898	54%
01-02-5300-000	Training-Plant	10,516	\$ 580	9,936	6%
01-02-5310-000	Operator Certifications-Educ	3,600	\$ 983	2,617	27%
01-02-5330-000	Safety & Security	20,553	\$ 8,429	12,125	41%
01-02-5340-000	Uniforms	14,647	\$ 4,599	10,049	31%
01-02-5350-000	Misc- Administration		\$ 216	(216)	0%
01-02-5360-000	Emergency Operations/Repairs	12,000	\$ 8,561	3,439	71%
01-02-5370-000	Permit & Assessment Fees		\$ -	-	0%
01-02-5380-000	Tools and Eq Maintenance	17,177	\$ 6,220	10,958	36%
01-02-5390-000	Nitrate Plant	82,500	\$ 29,662	52,838	36%
01-02-5441-000	Inventory Shrinkage/Overage	20,000	\$ -	20,000	0%
01-02-5442-000	Inventory Disposal		\$ -	-	0%
01-02-5445-000	Telemetry & Signal System		\$ 34	(34)	0%
01-02-5460-000	Water Treatment Expense	130,000	\$ 51,716	78,284	40%
<b>Operation Expense</b>		<b>\$ 362,217</b>	<b>\$ 125,398</b>	<b>\$ 236,819</b>	<b>35%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 21,000	\$ 10,343	67%
6,000	(971)	119%
12,300	\$ 2,550	83%
9,300	1,216	88%
1,600	\$ 2,000	44%
12,000	8,553	58%
13,500	\$ 1,147	92%
200		
12,000	-	100%
	\$ -	0%
17,000	177	99%
61,500	\$ 21,000	75%
12,000	8,000	60%
41	\$ (41)	0%
-	-	0%
120,000	\$ 10,000	92%
<b>\$ 298,441</b>	<b>\$ 63,976</b>	<b>82%</b>



**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

2nd Quarter Actuals					
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Water System Expense</b>					
01-02-5400-000	Water Usage Cost Exp Well 16	\$ 138,960	\$ 29,886	\$ 109,074	22%
01-02-5401-000	Purchased Water FMWD	3,108,762	\$ 2,002,591	1,106,171	64%
01-02-5402-000	Power Purchased - Pumping	801,800	\$ 422,549	379,251	53%
<b>Water System Expense</b>		<b>\$ 4,049,522</b>	<b>\$ 2,455,026</b>	<b>\$ 1,594,496</b>	<b>61%</b>
<b>Distribution System Expense</b>					
01-02-5423-100	Pipelines - Maintenance	\$ 32,677	\$ 14,354	\$ 18,323	44%
01-02-5423-300	Fire Hydrant Repair/Replace	15,000	\$ -	15,000	0%
01-02-5423-500	Pipelines-Trench Plate Rentals	2,000	\$ -	2,000	0%
01-02-5423-700	Pipelines - Valves	6,000	\$ -	6,000	0%
01-02-5424-100	Reservoir Maintenance	75,000	\$ 59,076	15,924	79%
01-02-5424-200	Reservoir Landscape	21,000	\$ 8,423	12,578	40%
01-02-5425-100	Meter Maintenance	75,000	\$ 3,074	71,926	4%
01-02-5425-300	Meter Repair/Replace/Upgrade	8,000	\$ 17,903	(9,903)	224%
01-02-5425-400	Lateral Leaks and Repairs	87,000	\$ 270	86,730	0%
01-02-5425-500	Meters - Trench Plate Rentals		\$ -	-	0%
01-02-5431-000	Land Lease Expense Well16		\$ 8,220	(8,220)	0%
01-02-5432-100	Well Site - Maintenance	62,000	\$ 30,147	31,853	49%
01-02-5432-200	Well Site - Landscape	7,000	\$ 3,886	3,114	56%
01-02-5433-000	Booster Pumps - Maintenance	15,000	\$ 2,512	12,488	17%
01-02-5434-000	Emergency Power Generators	25,800	\$ 3,282	22,518	13%
01-02-5440-100	Auto/Truck Maintenance	57,292	\$ 11,811	45,481	21%
01-02-5440-200	Auto/Truck Maintenance-Gas	24,074	\$ 7,914	16,160	33%
01-02-5440-300	Auto/Truck Maintenance-Diesel	19,235	\$ 7,730	11,505	40%
<b>Distribution System Expense</b>		<b>\$ 532,078</b>	<b>\$ 178,602</b>	<b>\$ 353,476</b>	<b>34%</b>
<b>Operations - Water</b>					
<b>Totals</b>		<b>\$ 6,521,691</b>	<b>\$ 3,537,991</b>	<b>\$ 2,983,700</b>	<b>54%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 80,000	\$ 58,960	58%
3,551,322	(442,560)	114%
797,262	4,538	99%
<b>\$ 4,428,585</b>	<b>\$ (379,063)</b>	<b>109%</b>
\$ 32,000	\$ 677	98%
15,000	-	100%
	\$ 2,000	0%
6,000	-	100%
75,000	\$ -	100%
20,000	1,000	95%
3,000	\$ 72,000	4%
69,000	(61,000)	863%
87,000	\$ -	100%
	-	0%
	\$ -	0%
62,000	-	100%
7,000	\$ -	100%
15,000	-	100%
20,500	\$ 5,300	79%
56,000	1,292	98%
24,000	\$ 74	100%
19,000	235	99%
<b>\$ 510,500</b>	<b>\$ 21,578</b>	<b>96%</b>
<b>\$ 6,828,891</b>	<b>\$ (307,000)</b>	<b>105%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
01-03-5000-000	Engineering Labor	\$ 304,965	\$ 159,998	\$ 144,967	52%
01-03-5000-010	Engineering Labor OT	3,300	\$ 696	2,604	21%
01-03-5045-000	Automobile Allowance	3,300	\$ 2,338	963	71%
01-03-5050-000	Employer Portion of PERS	61,623	\$ 32,997	28,626	54%
01-03-5060-000	Taxes-Payroll	26,990	\$ 16,973	10,017	63%
01-03-5070-000	Sick Leave/Vacation	38,380	\$ 31,592	6,788	82%
01-03-5080-000	Health Dental Vision	57,112	\$ 27,535	29,577	48%
01-03-5082-000	Life and Disability Insurance	2,430	\$ 916	1,514	38%
01-03-5083-000	Self Insurance	3,600	\$ 1,649	1,951	46%
01-03-5084-000	Wellness Program	1,080	\$ 443	637	41%
01-03-5085-000	Workers' Compensation Ins	4,135	\$ 1,362	2,773	33%
<b>Compensation and Benefits</b>		<b>\$ 506,915</b>	<b>\$ 276,497</b>	<b>\$ 230,418</b>	<b>55%</b>
<b>Gen'l and Admin Expenses</b>					
01-03-5130-000	Administrative Consultants	\$ 124,950	\$ 17,303	\$ 107,647	14%
01-03-5135-000	Interns	-	\$ 12,486	(12,486)	0%
01-03-5180-000	Office Supplies & Misc Exp	2,318	\$ 354	1,964	15%
01-03-5180-100	Misc Expense - COVID-19	-	\$ 420	(420)	0%
01-03-5260-000	Engineering Expense	10,821	\$ 4,123	6,698	38%
01-03-5300-000	Training	1,500	\$ 20	1,480	1%
01-03-5320-000	Conferences & Seminars	4,671	\$ (102)	4,773	-2%
01-03-5355-000	Memberships/Subscriptions	2,400	\$ -	2,400	0%
<b>Gen'l and Admin Expenses</b>		<b>\$ 146,660</b>	<b>\$ 34,604</b>	<b>\$ 112,056</b>	<b>24%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 320,000	\$ (15,035)	105%
2,500	800	76%
3,300	-	100%
67,000	(5,377)	109%
37,000	(10,010)	137%
40,000	(1,620)	104%
58,000	(888)	102%
2,300	130	95%
3,600	-	100%
1,080	-	100%
5,448	(1,313)	132%
<b>\$ 540,228</b>	<b>\$ (33,313)</b>	<b>107%</b>
<b>Gen'l and Admin Expenses</b>		
\$ 100,000	\$ 24,950	80%
12,940	(12,940)	0%
1,500	818	65%
500	(500)	0%
11,000	(179)	102%
850	650	57%
2,500	2,171	54%
1,110	1,290	46%
<b>\$ 130,400</b>	<b>\$ 16,260</b>	<b>89%</b>

Crescenta Valley Water District  
 Water Budget Variance Report  
 Actuals as of December 31, 2020 (50% of Year)

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Operation Expense</b>					
01-03-5370-000	Permit & Assessment Fees		\$ 2,846	\$ (2,846)	0%
<b>Operation Expense</b>		<b>\$ -</b>	<b>\$ 2,846</b>	<b>\$ (2,846)</b>	<b>0%</b>
<b>Distribution System Expense</b>					
01-03-5410-000	Backflow Expense	\$ 800	\$ 73	\$ 727	9%
01-03-5423-200	Pipelines - Paving	25,000	\$ 6,869	18,131	27%
01-03-5423-400	Pipelines - Leak Detect/Repair	22,000	\$ -	22,000	0%
01-03-5424-100	Reservoir Maintenance	19,500	\$ -	19,500	0%
01-03-5425-100	Meter Maintenance		\$ 891	(891)	0%
01-03-5425-200	Meters - Paving	125,000	\$ 55,724	69,276	45%
01-03-5425-700	D-Job Meters/Hydrants	75,000	\$ 10,042	64,958	13%
01-03-5431-000	Land Lease Well 16	16,500	\$ -	16,500	0%
01-03-5432-300	Well Site - Lease Payment	300	\$ 300	-	100%
01-03-5433-000	Booster Pumps - Maintenance	35,000	\$ -	35,000	0%
<b>Distribution System Expense</b>		<b>\$ 319,100</b>	<b>\$ 73,898</b>	<b>\$ 245,202</b>	<b>23%</b>
<b>Engineering - Water</b>					
<b>Totals</b>		<b>\$ 972,675</b>	<b>\$ 387,845</b>	<b>\$ 584,830</b>	<b>40%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 3,000	\$ (3,000)	0%
<b>\$ 3,000</b>	<b>\$ (3,000)</b>	<b>0%</b>
\$ 500	\$ 300	63%
10,000	15,000	40%
25,000	(3,000)	114%
16,000	3,500	82%
900	(900)	0%
105,000	20,000	84%
75,000	-	100%
16,500	-	100%
300	-	100%
15,000	20,000	43%
<b>\$ 264,200</b>	<b>\$ 54,900</b>	<b>83%</b>
<b>\$ 937,828</b>	<b>\$ 34,847</b>	<b>96%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
01-04-5000-300	Administrative Service - Labor	\$ 90,748	\$ 46,946	\$ 43,802	52%
01-04-5045-000	Automobile Allowance	1,500	750	750	50%
01-04-5050-000	Employer Portion of PERS	13,988	7,007	6,981	50%
01-04-5060-000	Taxes-Payroll	5,995	2,831	3,164	47%
01-04-5070-000	Sick Leave/Vacation	9,556	6,246	3,311	65%
01-04-5080-000	Health Dental Vision	11,549	5,459	6,090	47%
01-04-5082-000	Life and Disability Insurance	568	236	332	42%
01-04-5083-000	Self Insurance	1,800	731	1,069	41%
01-04-5084-000	Wellness Program	180	188	(8)	104%
01-04-5085-000	Workers' Compensation Ins	865	234	631	27%
<b>Compensation and Benefits</b>		<b>\$ 136,749</b>	<b>\$ 70,628</b>	<b>\$ 66,120</b>	<b>52%</b>
<b>Gen'l and Admin Expenses</b>					
01-04-5130-000	Administrative Consultants	\$ 22,827	\$ -	\$ 22,827	0%
01-04-5135-000	Interns	9,000	881	8,119	10%
01-04-5180-000	Office Supplies & Misc Expense	750	101	649	13%
01-04-5270-000	Water Conservation Expense	25,500	2,256	23,244	9%
01-04-5270-400	Water Conservation Rebates	5,000	-	5,000	0%
01-04-5270-600	Community Outreach	20,000	12,757	7,243	64%
01-04-5320-000	Conferences & Seminars	1,884	-	1,884	0%
01-04-5355-000	Memberships/Subscriptions	-	-	-	0%
<b>Gen'l and Admin Expenses</b>		<b>\$ 84,961</b>	<b>\$ 15,995</b>	<b>\$ 68,966</b>	<b>19%</b>
<b>Operation Expense</b>					
01-04-5450-100	Lab & Sampling Expense	\$ 100,000	\$ 28,128	\$ 71,872	28%
01-04-5450-200	Non-Lab & Sampling	15,000	-	15,000	0%
<b>Operation Expense</b>		<b>\$ 115,000</b>	<b>\$ 28,128</b>	<b>\$ 86,872</b>	<b>24%</b>
<b>Regulatory - Water</b>					
<b>Totals</b>		<b>\$ 336,710</b>	<b>\$ 114,751</b>	<b>\$ 221,959</b>	<b>34%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 94,000	\$ (3,252)	104%
1,500	-	100%
14,020	(32)	100%
5,700	295	95%
9,700	(144)	102%
11,000	549	95%
500	68	88%
1,800	-	100%
180	-	100%
600	265	69%
<b>\$ 139,000</b>	<b>\$ (2,251)</b>	<b>102%</b>
<b>5,000 \$ 17,827 22%</b>		
<b>9,000 - 100%</b>		
<b>600 150 80%</b>		
<b>15,000 10,500 59%</b>		
<b>5,000 - 100%</b>		
<b>25,000 (5,000) 125%</b>		
<b>500 1,384 27%</b>		
<b>- - 0%</b>		
<b>\$ 60,100</b>	<b>\$ 24,861</b>	<b>71%</b>
<b>\$ 50,000 \$ 50,000 50%</b>		
<b>- 15,000 0%</b>		
<b>\$ 50,000</b>	<b>\$ 65,000</b>	<b>43%</b>
<b>\$ 249,100</b>	<b>\$ 87,610</b>	<b>74%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
01-05-5000-300	Administrative Service - Labor		\$ (3,251)	\$ 3,251	0%
01-05-5000-310	Administrative Service - OT		\$ -	-	0%
01-05-5045-000	Automobile Allowance		\$ -	-	0%
01-05-5050-000	Employer Portion of PERS		\$ -	-	0%
01-05-5060-000	Taxes-Payroll		\$ -	-	0%
01-05-5070-000	Sick Leave/Vacation		\$ -	-	0%
01-05-5080-000	Health Dental Vision		\$ 21	(21)	0%
01-05-5082-000	Life and Disability Insurance		\$ -	-	0%
01-05-5083-000	Self Insurance		\$ -	-	0%
01-05-5085-000	Workers' Compensation Ins		\$ -	-	0%
<b>Compensation and Benefits</b>		<b>\$ -</b>	<b>\$ (3,230)</b>	<b>\$ 3,230</b>	<b>0%</b>
<b>Gen'l and Admin Expenses</b>					
01-05-5130-000	Administrative Consultants	\$ 84,750	\$ -	\$ 84,750	0%
01-05-5180-000	Office Supplies & Misc Expense	-	\$ 50	(50)	0%
01-05-5190-000	Computers and Network	21,200	\$ 17,075	4,125	81%
01-05-5195-000	Computer Software	40,840	\$ 68,996	(28,156)	169%
01-05-5225-000	Enterprise Voice Com	7,950	\$ 4,205	3,745	53%
01-05-5226-000	Wireless Voice & Data	21,750	\$ 8,109	13,641	37%
01-05-5227-000	Data Communications - Fiber	56,475	\$ 24,535	31,940	43%
01-05-5300-000	Training	-	\$ -	-	0%
01-05-5320-000	Conferences & Seminars	-	\$ -	-	0%
01-05-5350-000	Memberships/Subscriptions	-	\$ -	-	0%
<b>Gen'l and Admin Expenses</b>		<b>\$ 232,965</b>	<b>\$ 122,970</b>	<b>\$ 109,995</b>	<b>53%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ -	\$ -	0%
-	-	0%
-	-	0%
-	-	0%
-	-	0%
-	-	0%
-	-	0%
-	-	0%
-	-	0%
-	-	0%
<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Management Estimate</b>		
60,000	\$ 24,750	71%
-	-	0%
25,000	(3,800)	118%
73,000	(32,160)	179%
10,000	(2,050)	126%
9,000	12,750	41%
30,000	26,475	53%
100	(100)	0%
-	-	0%
360	(360)	0%
<b>\$ 207,460</b>	<b>\$ 25,505</b>	<b>89%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Operation Expense</b>					
01-05-5445-100	Telemetry & Signal System	\$ 21,000	\$ 11,209	\$ 9,791	53%
01-05-5445-200	SCADA Hardware	3,750	\$ 11,253	(7,503)	300%
01-05-5445-300	SCADA Software	15,000	\$ 1,680	13,320	11%
01-05-5445-400	SCADA Phone Lines	-	\$ -	-	0%
<b>Operation Expense</b>		<b>\$ 39,750</b>	<b>\$ 24,142</b>	<b>\$ 15,608</b>	<b>61%</b>
<b>Technology - Water</b>					
<b>Totals</b>		<b>\$ 272,715</b>	<b>\$ 143,883</b>	<b>\$ 128,833</b>	<b>53%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
13,000	\$ 8,000	62%
12,000	(8,250)	320%
12,000	3,000	80%
-	-	0%
<b>37,000</b>	<b>\$ 2,750</b>	<b>93%</b>
<b>\$ 244,460</b>	<b>\$ 28,255</b>	<b>90%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
01-06-5000-200	Officer Salaries	\$ 187,570	\$ 107,341	\$ 80,229	57%
01-06-5000-300	Administrative Service - Labor	194,492	\$ 116,100	78,392	60%
01-06-5000-310	Administrative Service - OT	5,000	\$ 1,029	3,971	21%
01-06-5045-000	Automobile Allowance	5,400	\$ 2,700	2,700	50%
01-06-5047-000	Phone Allowance	1,200	\$ 126	1,074	11%
01-06-5050-000	Employer Portion of PERS	253,137	\$ 119,412	133,725	47%
01-06-5060-000	Taxes-Payroll	32,877	\$ 9,916	22,961	30%
01-06-5070-000	Sick Leave/Vacation	45,089	\$ 19,418	25,672	43%
01-06-5080-000	Health Dental Vision	73,371	\$ 31,275	42,096	43%
01-06-5080-100	Retiree Health Care Expense	108,000	\$ -	108,000	0%
01-06-5082-000	Life and Disability Insurance	2,908	\$ 1,125	1,782	39%
01-06-5083-000	Self Insurance	7,200	\$ 2,683	4,517	37%
01-06-5084-000	Wellness Program	1,260	\$ 603	657	48%
01-06-5085-000	Workers' Compensation Ins	5,533	\$ 1,464	4,069	26%
<b>Compensation and Benefits</b>		<b>\$ 923,037</b>	<b>\$ 413,191</b>	<b>\$ 509,846</b>	<b>45%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 214,000	\$ (26,430)	114%
230,000	(35,508)	118%
3,000	2,000	60%
5,400	-	100%
1,000	200	83%
260,000	(6,863)	103%
32,000	877	97%
65,000	(19,911)	144%
70,000	3,371	95%
108,000	-	100%
2,800	108	96%
7,000	200	97%
1,260	-	100%
3,000	2,533	54%
<b>\$ 1,002,460</b>	<b>\$ (79,423)</b>	<b>109%</b>

**Crescenta Valley Water District  
Water Budget Variance Report  
Actuals as of December 31, 2020 (50% of Year)**

2nd Quarter Actuals					
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Gen'l and Admin Expenses</b>					
01-06-5090-000	GL, Property, Fidelity Ins	\$ 76,500	\$ 32,014	\$ 44,486	42%
01-06-5100-000	Accounting	9,750	\$ 6,465	3,285	66%
01-06-5125-000	Legal	90,000	\$ 39,772	50,228	44%
01-06-5130-000	Administrative Consultants	22,458	\$ 32,739	(10,281)	146%
01-06-5135-000	Interns	-	\$ 311	(311)	0%
01-06-5140-000	Election Expense	40,000	\$ -	40,000	0%
01-06-5150-000	Building Maintenance	13,226	\$ 4,356	8,870	33%
01-06-5170-000	Landscaping Expense	6,328	\$ 2,573	3,755	41%
01-06-5180-000	Office Supplies & Misc Expense	3,000	\$ 2	2,998	0%
01-06-5180-100	Misc Expense - COVID-19	-	\$ 432	(432)	0%
01-06-5200-000	Utilities	24,027	\$ 9,566	14,461	40%
01-06-5230-000	Printing Postage Stationery	36,050	\$ 15,538	20,512	43%
01-06-5250-000	Water System Fees	60,000	\$ 43,103	16,897	72%
01-06-5300-000	Training	3,750	\$ 1,918	1,832	51%
01-06-5320-000	Conferences & Seminars	4,370	\$ (587)	4,957	-13%
01-06-5350-000	Misc Administration	3,649	\$ 1,894	1,755	52%
01-06-5355-000	Memberships/Subscriptions	22,500	\$ 23,897	(1,397)	106%
01-06-5365-000	Bank Charges	27,000	\$ 983	26,017	4%
<b>Gen'l and Admin Expenses</b>		<b>\$ 442,608</b>	<b>\$ 214,977</b>	<b>\$ 227,631</b>	<b>49%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 64,000	\$ 12,500	84%
9,750	-	100%
98,000	(8,000)	109%
23,000	(542)	102%
311	(311)	0%
-	40,000	0%
5,000	8,226	38%
6,000	328	95%
2,500	500	83%
2,501	(2,501)	0%
22,800	1,227	95%
36,000	50	100%
60,000	-	100%
2,500	1,250	67%
1,000	3,370	23%
7,500	(3,851)	206%
22,000	500	98%
25,000	2,000	93%
<b>\$ 387,862</b>	<b>\$ 54,746</b>	<b>88%</b>



Crescenta Valley Water District  
 Water Budget Variance Report  
 Actuals as of December 31, 2020 (50% of Year)

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Depreciation Expense</b>					
01-06-5800-000	Depreciation - Office	\$ -	\$ -	\$ -	0%
<b>Depreciation Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Non-Operating Expense</b>					
01-06-5910-000	Interest Expense - Notes		\$ 14,548	\$ (14,548)	0%
01-06-5920-100	Rental Expenses - PA House	1,071	\$ -	1,071	0%
01-06-5920-200	Rental Expenses - Sycamore	1,385	\$ -	1,385	0%
01-06-5920-300	Rental Expenses - Mills	11,538	\$ 2,305	9,233	20%
<b>Non-Operating Expense</b>		<b>\$ 13,994</b>	<b>\$ 16,852</b>	<b>\$ 11,689</b>	<b>120%</b>
<b>Operation Expense</b>					
01-06-5145-000	Taxes-Property	\$ 15,000	\$ 7,020	\$ 7,980	47%
<b>Operation Expense</b>		<b>\$ 15,000</b>	<b>\$ 7,020</b>	<b>\$ 7,980</b>	<b>47%</b>
<b>Administration - Water</b>					
<b>Totals</b>		<b>\$ 1,394,639</b>	<b>\$ 652,041</b>	<b>\$ 757,146</b>	<b>47%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ -	\$ -	0%
<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
\$ 269,000	\$ (269,000)	0%
2,200	(1,129)	205%
1,000	385	72%
6,000	5,538	52%
<b>\$ 278,200</b>	<b>\$ (264,206)</b>	<b>1988%</b>
\$ 14,000	\$ 1,000	93%
<b>\$ 14,000</b>	<b>\$ 1,000</b>	<b>93%</b>
<b>\$ 1,682,522</b>	<b>\$ (287,883)</b>	<b>121%</b>

# SUMMARY

## Crescenta Valley Water District Wastewater Budget Variance Report Summary - As of December 31, 2020 (50% of Year)

Q2

Description	6 Month Actuals (50%)			
	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Revenue</b>				
Wastewater - User Charges	\$ 3,327,575	\$ 1,733,287	\$ 1,594,288	52%
Interest Income Wastewater	500	1,098	(598)	220%
Other Income Wastewater	7,500	9,940	2,585	133%
Construction Revenue	29,000	15,553	13,447	54%
<b>Revenue</b>	<b>\$ 3,364,575</b>	<b>\$ 1,759,878</b>	<b>\$ 1,609,722</b>	<b>52%</b>
<b>Expenses</b>				
Labor & Benefits	1,651,250	722,688	928,562	44%
City of LA Sewer Services	1,849,900	514,930	1,334,970	28%
Operating Cost	548,839	209,690	339,149	38%
<b>Expenses</b>	<b>\$ 4,049,989</b>	<b>\$ 1,447,308</b>	<b>\$ 2,602,681</b>	<b>36%</b>
Infrastructure	175,000	35,854	139,146	20%
Capital Outlays & Equip	64,500	23,698	40,802	37%
OPEB	-	-	-	0%
<b>Total CIP &amp; OPEB</b>	<b>239,500</b>	<b>59,552</b>	<b>179,948</b>	<b>25%</b>
<b>Net Revenue minus Expenses</b>	<b>(924,914)</b>	<b>253,018</b>		

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 3,490,000	\$ (162,425)	105%
2,300	(1,800)	460%
10,012	(2,512)	133%
29,000	-	100%
<b>\$ 3,531,312</b>	<b>\$ (166,737)</b>	<b>105%</b>
<b>Expenses</b>		
1,562,586	88,664	95%
1,849,900	-	100%
510,824	38,015	93%
<b>\$ 3,923,310</b>	<b>\$ 126,679</b>	<b>97%</b>
175,000	-	100%
64,500	-	100%
-	-	
<b>\$ 239,500</b>	<b>\$ -</b>	<b>100%</b>
<b>(631,498)</b>		

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Revenue - As of December 31, 2020 (50% of Year)**

		2nd Quarter Actuals			
Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	
<b>Revenue</b>					
4010-000	Sewage Disposal Sales	\$ 3,327,575	\$ 1,733,287	\$ 1,594,288 52%	
4220-000	Property Owner Assessments	25,000	\$ 15,553	9,447 62%	
4225-000	Sewer Permits	4,000	\$ -	4,000 0%	
4230-000	Other Income	-	\$ -	- 0%	
4240-000	Interest Earned - Sewer	500	\$ 1,098	(598) 220%	
4260-000	Unrealized Gain/Loss on Invest	-	\$ -	- 0%	
4265-000	Fair Value Adjustment	-	\$ -	- 0%	
4270-000	Gain/Loss Sale of Investments	-	\$ -	- 0%	
4275-001	Rental Income - PA House	3,000	\$ 1,810	1,190 60%	
4275-002	Rental Income - Sycamore House	4,500	\$ 3,105	1,395 69%	
4275-003	Rental Income - Mills House	-	\$ 5,025	(5,025) 0%	
<b>Revenue</b>		<b>\$ 3,364,575</b>	<b>\$ 1,759,878</b>	<b>\$ 1,609,722 52%</b>	

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 3,490,000	\$ (162,425)	105%
27,000	(2,000)	108%
2,000	2,000	50%
200	(200)	0%
2,300	(1,800)	460%
-	-	0%
-	-	0%
-	-	0%
3,600	(600)	120%
6,212	(1,712)	138%
10,000	(10,000)	0%
<b>\$ 3,531,312</b>	<b>\$ (166,737)</b>	<b>105%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Expense - As of December 31, 2020 (50% of Year)**

2nd Quarter Actuals					
Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget	
<b>Compensation and Benefits</b>					
5000-100	Director Fees	\$ 9,743	\$ 2,700	\$ 7,043	28%
5000-200	Officer Salaries	187,571	107,341	80,230	57%
5000-300	Administrative Service - Labor	296,244	124,541	171,703	42%
5000-310	Administrative Service - OT	4,750	1,067	3,683	22%
5000-350	Engineering Labor	143,322	53,999	89,323	38%
5000-360	Engineering Labor OT	1,100	276	824	25%
5000-400	Maintenance Labor	190,056	81,457	108,599	43%
5000-410	Maintenance Labor OT	22,000	2,345	19,655	11%
5000-800	Standby Pay	14,929	4,462	10,467	30%
5045-000	Automobile Allowance	10,200	4,413	5,787	43%
5047-000	Phone Allowance	1,200	-	1,200	0%
5050-000	Employer Portion of PERS	293,379	145,011	148,368	49%
5060-000	Taxes - Payroll	86,778	27,316	59,462	31%
5070-000	Sick Leave/Vacation	58,121	47,249	10,872	81%
5080-000	Health Dental Vision	202,045	102,426	99,619	51%
5080-100	Retiree Health Care Expense	72,000	-	72,000	0%
5082-000	Life and Disability Insurance	7,216	2,956	4,260	41%
5083-000	Self Insurance	9,600	3,945	5,655	41%
5084-000	Wellness Program	3,600	712	2,888	20%
5085-000	Workers' Compensation Ins	37,396	10,472	26,924	28%
<b>Compensation and Benefits</b>		<b>\$ 1,651,250</b>	<b>\$ 722,688</b>	<b>\$ 928,562</b>	<b>44%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 8,000	\$ 1,743	82%
214,000	(26,429)	114%
286,000	10,244	97%
2,200	2,550	46%
130,000	13,322	91%
1,000	100	91%
172,000	18,056	90%
10,000	12,000	45%
18,000	(3,071)	121%
10,200	-	100%
1,200	-	100%
291,900	1,479	99%
57,500	29,278	66%
79,000	(20,879)	136%
209,300	(7,255)	104%
32,000	40,000	44%
7,370	(154)	102%
9,000	600	94%
3,480	120	97%
20,436	16,960	55%
<b>\$ 1,562,586</b>	<b>\$ 88,664</b>	<b>95%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Expense - As of December 31, 2020 (50% of Year)**

Description		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Gen'l and Admin Expenses</b>					
5090-000	GL, Property, Fidelity Ins	76,500	32,014	44,486	42%
5100-000	Accounting	9,750	7,290	2,460	75%
5125-000	Legal	30,000	8,730	21,270	29%
5130-000	Administrative Consultants	66,514	6,706	59,808	10%
5135-000	Interns	-	4,118	(4,118)	0%
5150-000	Building Maintenance	15,031	3,081	11,950	20%
5170-000	Landscaping Expense	5,143	1,939	3,204	38%
5180-000	Office Supplies & Misc Expense	16,444	2,376	14,068	14%
5190-000	Computers and Network	7,067	5,392	1,675	76%
5195-000	Computer Software	13,613	22,999	(9,386)	169%
5200-000	Utilities	12,923	4,425	8,498	34%
5225-000	Enterprise Voice Communication	2,650	3,304	(654)	125%
5226-000	Wireless Voice & Data	7,250	2,422	4,828	33%
5227-000	Data Communications - Fiber	18,825	8,620	10,205	46%
5230-000	Printing Postage Stationery	36,050	14,998	21,052	42%
5260-000	Engineering Expense	3,579	1,169	2,410	33%
5300-000	Training	5,234	317	4,917	6%
5320-000	Conferences & Seminars	\$ 5,079	\$ 269	\$ 4,810	5%
5350-000	Misc Administration	2,287	981	1,306	43%
5355-000	Memberships/Subscriptions	8,800	835	7,965	9%
5365-000	Bank Charges	27,000	10,694	16,306	40%
<b>Gen'l and Admin Expenses</b>		<b>\$ 369,739</b>	<b>\$ 142,679</b>	<b>\$ 227,060</b>	<b>39%</b>

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
65,000	11,500	85%
9,750	-	100%
30,000	-	100%
51,500	15,014	77%
4,380	(4,380)	0%
13,000	2,031	86%
5,100	43	99%
13,100	3,344	80%
8,000	(933)	113%
24,000	(10,387)	176%
12,400	523	96%
3,500	(850)	132%
4,000	3,250	55%
17,500	1,325	93%
36,000	50	100%
3,500	79	98%
4,500	734	86%
\$ 3,300	\$ 1,779	65%
2,452	(165)	107%
8,600	200	98%
24,000	3,000	89%
<b>\$ 343,582</b>	<b>\$ 26,157</b>	<b>93%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Expense - As of December 31, 2020 (50% of Year)**

Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Non-Operating Expense</b>				
5920-100 Rental Expenses - PA House	\$ 429	\$ -	\$ 429	0%
5920-200 Rental Expenses - Sycamore	415	-	415	0%
5920-300 Rental Expenses - Mills House	3,462	1,164	2,298	34%
<b>Non-Operating Expense</b>	<b>\$ 4,306</b>	<b>\$ 1,164</b>	<b>\$ 3,142</b>	<b>27%</b>
<b>Operations Expense</b>				
5145-000 Taxes-Property	\$ 1,500	\$ 2,340	\$ (840)	156%
5310-000 Operator Certifications-Educ	900	113	787	13%
5330-000 Safety & Security	7,447	9,393	(1,946)	126%
5340-000 Uniforms	5,153	1,148	4,005	22%
5360-000 Emergency Operations/Repairs	12,000	-	12,000	0%
5380-000 Tools and Eq Maintenance	18,323	10,303	8,020	56%
5402-000 Power Purchased - Lift Stn	-	300	(300)	0%
5445-100 Telemetry & Signal System	7,000	1,675	5,325	24%
5445-200 SCADA Hardware	1,250	3,050	(1,800)	244%
5445-300 SCADA Software	5,000	320	4,680	6%
5445-400 SCADA Phone Lines	-	-	-	0%
<b>Operations Expense</b>	<b>\$ 58,573</b>	<b>\$ 28,642</b>	<b>\$ 29,931</b>	<b>49%</b>

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ -	\$ 429	0%
-	415	0%
-	3,462	0%
<b>\$ -</b>	<b>\$ 844</b>	<b>0%</b>
\$ 1,500	\$ -	100%
900	-	100%
11,000	(3,553)	148%
5,000	153	97%
-	12,000	0%
18,300	23	100%
300	(300)	0%
4,000	3,000	57%
4,000	(2,750)	320%
4,000	1,000	80%
-	-	0%
<b>\$ 49,000</b>	<b>\$ 9,573</b>	<b>84%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Expense - As of December 31, 2020 (50% of Year)**

Description		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Wastewater System Expense</b>					
5434-000	Emergency Power Generators	\$ -	\$ -	\$ -	0%
5700-000	Wastewater System Expense	1,849,900	514,930	1,334,970	28%
<b>Wastewater System Expense</b>		<b>\$ 1,849,900</b>	<b>\$ 514,930</b>	<b>\$ 1,334,970</b>	<b>28%</b>
<b>Collection System Expense</b>					
5423-000	Pipelines - Maintenance	\$ -	\$ -	\$ -	0%
5423-100	Pipelines - Maintenance	12,323	6,629	5,694	54%
5440-100	Auto/Truck Maintenance	29,707	11,846	17,861	40%
5440-200	Auto/Truck Maintenance-Gas	7,526	2,364	5,162	31%
5440-300	Auto/Truck Maintenance-Diesel	6,665	3,080	3,585	46%
5621-000	Sewer Flow Monitoring Expense	15,000	8,100	6,900	54%
5624-000	Sewer Camera Van Inspection	10,000	130	9,870	1%
5625-000	Sewer Interceptor Maintenance	20,000	214	19,786	1%
5628-000	Sewer Lift Station Maintenance	15,000	4,842	10,158	32%
<b>Collection System Expense</b>		<b>\$ 116,221</b>	<b>\$ 37,205</b>	<b>\$ 79,016</b>	<b>32%</b>
<b>Wastewater Totals</b>					
<b>Totals</b>		<b>\$ 4,049,989</b>	<b>\$ 1,447,308</b>	<b>\$ 2,602,681</b>	<b>36%</b>

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 1,742	\$ (1,742)	0%
1,849,900	-	100%
<b>\$ 1,851,642</b>	<b>\$ (1,742)</b>	<b>100%</b>
\$ -	\$ -	0%
15,000	(2,677)	122%
27,000	2,707	91%
7,000	526	93%
6,500	165	98%
19,000	(4,000)	127%
8,000	2,000	80%
20,000	-	100%
14,000	1,000	93%
<b>\$ 116,500</b>	<b>\$ (279)</b>	<b>100%</b>
<b>\$ 3,923,310</b>	<b>\$ (588)</b>	<b>97%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Board - As of December 31, 2020 (50% of Year)**

GL#	Description	2nd Quarter Actuals			
		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
02-01-5000-100	Director Fees	\$ 9,743	\$ 2,700	\$ 7,043	28%
02-01-5060-000	Taxes - Payroll	-	286	(286)	-
02-01-5085-000	Workers' Compensation Ins	-	16	(16)	-
	<b>Compensation and Benefits</b>	<b>\$ 9,743</b>	<b>\$ 3,002</b>	<b>\$ 6,741</b>	<b>31%</b>
<b>Gen'l and Admin Expenses</b>					
02-01-5320-000	Conferences & Seminars	\$ 888	\$ 48	\$ 840	5%
02-01-5350-000	Misc Administration	736	46	690	6%
	<b>Gen'l and Admin Expenses</b>	<b>\$ 1,624</b>	<b>\$ 94</b>	<b>\$ 1,530</b>	<b>6%</b>
<b>Board - Wastewater</b>					
<b>Totals</b>		<b>11,367.00</b>	<b>3,096.00</b>	<b>8,271.00</b>	<b>27%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 8,000	\$ 1,743	82%
700	(700)	0%
36	(36)	0%
<b>\$ 8,736</b>	<b>\$ 1,007</b>	<b>90%</b>
\$ 500	\$ 388	56%
200	536	27%
<b>\$ 700</b>	<b>\$ 924</b>	<b>43%</b>
<b>9,436</b>	<b>1,931</b>	<b>83%</b>



**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Operations - December 31, 2020 (50% of Year)**

GL#	Description	2nd Quarter Actuals			
		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
02-02-5000-300	Administrative Service - Labor	\$ 71,503	\$ 23,261	\$ 48,242	33%
02-02-5000-310	Administrative Service - OT	250	\$ 38	212	15%
02-02-5000-400	Maintenance Labor	190,056	\$ 81,457	108,599	43%
02-02-5000-410	Maintenance Labor OT	22,000	\$ 2,345	19,655	11%
02-02-5000-800	Standby Pay	14,929	\$ 4,462	10,467	30%
02-02-5050-000	Employer Portion of PERS	74,213	\$ 39,180	35,033	53%
02-02-5060-000	Taxes-Payroll	42,865	\$ 9,569	33,296	22%
02-02-5070-000	Sick Leave/Vacation	27,113	\$ 14,751	12,362	54%
02-02-5080-000	Health Dental Vision	107,358	\$ 60,932	46,426	57%
02-02-5082-000	Life and Disability Insurance	3,278	\$ 1,439	1,839	44%
02-02-5083-000	Self Insurance	1,200	\$ 571	629	48%
02-02-5084-000	Wellness Program	1,920	\$ 300	1,620	16%
02-02-5085-000	Workers' Compensation Ins	30,374	\$ 8,416	21,958	28%
<b>Compensation and Benefits</b>		<b>\$ 587,059</b>	<b>\$ 246,721</b>	<b>\$ 340,338</b>	<b>42%</b>
<b>Gen'l and Admin Expenses</b>					
02-02-5180-000	Office Supplies & Misc Expense	\$ 10,376	\$ 1,517	\$ 8,859	15%
02-02-5320-000	Conferences & Seminars	616	\$ 71	545	12%
02-02-5355-000	Memberships/Subscriptions	500	\$ 144	356	0%
<b>Gen'l and Admin Expenses</b>		<b>\$ 11,492</b>	<b>\$ 1,732</b>	<b>\$ 9,760</b>	<b>0%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 79,000	\$ (7,497)	110%
200	50	80%
172,000	18,056	90%
10,000	12,000	45%
18,000	(3,071)	121%
77,500	(3,287)	104%
18,000	24,865	42%
30,500	(3,387)	112%
123,000	(15,642)	115%
3,500	(222)	107%
1,200	-	100%
1,920	-	100%
16,000	14,374	53%
<b>\$ 550,820</b>	<b>\$ 36,239</b>	<b>94%</b>
<b>Gen'l and Admin Expenses</b>		
\$ 9,000	\$ 1,376	87%
500	116	81%
500	-	100%
<b>\$ 10,000</b>	<b>\$ 1,492</b>	<b>87%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Operations - December 31, 2020 (50% of Year)**

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Operation Expense</b>					
02-02-5150-000	Building Maintenance-Plant	\$ 10,657	\$ 1,780	\$ 8,877	17%
02-02-5170-000	Landscaping Expense-Plant	2,971	\$ 905	2,066	30%
02-02-5200-000	Utilities-Plant	4,950	\$ 1,276	3,674	26%
02-02-5300-000	Training-Plant	3,484	\$ 127	3,357	4%
02-02-5310-000	Operator Certifications-Educ	900	\$ 113	787	13%
02-02-5330-000	Safety & Security	7,447	\$ 9,393	(1,946)	126%
02-02-5350-000	Misc Administration	-	\$ 126	(126)	0%
02-02-5340-000	Uniforms	5,153	\$ 1,148	4,005	22%
02-02-5360-000	Emergency Operations/Repairs	12,000	\$ -	12,000	0%
02-02-5380-000	Tools and Eq Maintenance	18,323	\$ 10,303	8,020	56%
02-02-5402-000	Power Purchased - Lift Stn	-	\$ 300	(300)	0%
<b>Operation Expense</b>		<b>\$ 65,885</b>	<b>\$ 25,471</b>	<b>\$ 40,414</b>	<b>39%</b>

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 10,000	\$ 657	94%
2,900	71	98%
4,900	50	99%
3,400	84	98%
900	-	100%
11,000	(3,553)	148%
252	(252)	0%
5,000	153	97%
-	12,000	0%
18,300	23	100%
300	(300)	0%
<b>\$ 56,952</b>	<b>\$ 8,933</b>	<b>86%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Operations - December 31, 2020 (50% of Year)**

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Collection System Expense</b>					
02-02-5423-100	Pipelines - Maintenance	12,323	\$ 6,629	5,694	54%
02-02-5440-100	Auto/Truck Maintenance	29,707	\$ 11,846	17,861	40%
02-02-5440-200	Auto/Truck Maintenance-Gas	7,526	\$ 2,364	5,162	31%
02-02-5440-300	Auto/Truck Maintenance-Diesel	6,665	\$ 3,080	3,585	46%
02-02-5621-000	Sewer Flow Monitoring Expense	-	\$ 4,050	(4,050)	0%
02-02-5624-000	Sewer Camera Van Inspection	10,000	\$ 130	9,870	1%
02-02-5625-000	Sewer Interceptor Maintenance	20,000	\$ 214	19,786	1%
02-02-5628-000	Sewer Lift Station Maintenance	15,000	\$ 4,842	10,158	32%
<b>Collection System Expense</b>		<b>\$ 101,221</b>	<b>\$ 33,155</b>	<b>\$ 68,066</b>	<b>33%</b>
<b>Wastewater System Expense</b>					
02-02-5434-000	Emergency Power Generators	\$ -	\$ -	\$ -	0%
02-02-5700-000	Wastewater System Expense	1,849,900	\$ 514,930	1,334,970	28%
<b>Wastewater System Expense</b>		<b>\$ 1,849,900</b>	<b>\$ 514,930</b>	<b>\$ 1,334,970</b>	<b>28%</b>
<b>Operations - Wastewater</b>					
<b>Totals</b>		<b>\$ 2,615,557</b>	<b>\$ 822,009</b>	<b>\$ 1,793,548</b>	<b>31%</b>

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 15,000	(2,677)	122%
27,000	2,707	91%
7,000	526	93%
6,500	165	98%
4,000	(4,000)	0%
8,000	2,000	80%
20,000	-	100%
14,000	1,000	93%
<b>\$ 101,500</b>	<b>\$ (279)</b>	<b>100%</b>
\$ 1,742	\$ (1,742)	0%
1,849,900	-	100%
<b>\$ 1,851,642</b>	<b>\$ (1,742)</b>	<b>100%</b>
<b>\$ 2,570,914</b>	<b>\$ 44,643</b>	<b>98%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Engineering - As of December 31, 2020 (50% of Year)**

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
02-03-5000-000	Engineering Labor	\$ 143,322	\$ 53,999	\$ 89,323	38%
02-03-5000-010	Engineering Labor OT	1,100	\$ 276	824	25%
02-03-5045-000	Automobile Allowance	3,300	\$ 963	2,337	29%
02-03-5050-000	Employer Portion of PERS	41,082	\$ 21,998	19,084	54%
02-03-5060-000	Taxes-Payroll	17,909	\$ 5,658	12,251	32%
02-03-5070-000	Sick Leave/Vacation	12,793	\$ 11,096	1,697	87%
02-03-5080-000	Health Dental Vision	38,074	\$ 18,357	19,717	48%
02-03-5082-000	Life and Disability Insurance	1,620	\$ 610	1,010	38%
02-03-5083-000	Self Insurance	2,400	\$ 1,099	1,301	46%
02-03-5084-000	Wellness Program	720	\$ 148	572	21%
02-03-5085-000	Workers' Compensation Ins	2,756	\$ 908	1,848	33%
<b>Compensation and Benefits</b>		<b>\$ 265,076</b>	<b>\$ 115,112</b>	<b>\$ 149,964</b>	<b>43%</b>
<b>Gen'l and Admin Expenses</b>					
02-03-5130-000	Administrative Consultants	\$ 22,050	\$ -	\$ 22,050	0%
02-03-5135-000	Interns	-	\$ 4,118	(4,118)	0%
02-03-5180-000	Office Supplies & Misc Expense	2,318	\$ 303	2,015	13%
02-03-5180-100	Misc Expense - COVID-19		\$ 280	(280)	0%
02-03-5260-000	Engineering Expense	3,579	\$ 1,169	2,410	33%
02-03-5300-000	Training	500	\$ 5	495	1%
02-03-5320-000	Conferences & Seminars	1,529	\$ 12	1,517	1%
02-03-5355-000	Memberships/Subscriptions	800	\$ -	800	0%
<b>Gen'l and Admin Expenses</b>		<b>\$ 30,776</b>	<b>\$ 5,887</b>	<b>\$ 24,889</b>	<b>19%</b>
<b>Collection System Expense</b>					
02-03-5621-000	Sewer Flow Monitoring Expense	\$ 15,000	\$ 4,050	\$ 10,950	27%
<b>Collection System Expense</b>		<b>\$ 15,000</b>	<b>\$ 4,050</b>	<b>\$ 10,950</b>	<b>27%</b>
<b>Engineering - Wastewater</b>					
<b>Totals</b>		<b>\$ 310,852</b>	<b>\$ 125,049</b>	<b>\$ 185,803</b>	<b>40%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 130,000	\$ 13,322	91%
1,000	100	91%
3,300	-	100%
45,000	(3,918)	110%
13,000	4,909	73%
30,000	(17,207)	235%
40,000	(1,926)	105%
1,500	120	93%
2,200	200	92%
600	120	83%
2,000	756	73%
<b>\$ 268,600</b>	<b>\$ (3,524)</b>	<b>101%</b>
<b>Gen'l and Admin Expenses</b>		
\$ 10,000	\$ 12,050	45%
4,380	(4,380)	0%
1,500	818	65%
1,501	(1,501)	0%
3,500	79	98%
300	200	60%
1,000	529	65%
500	300	63%
<b>\$ 22,681</b>	<b>\$ 8,095</b>	<b>74%</b>
<b>Collection System Expense</b>		
15,000	\$ -	100%
<b>\$ 15,000</b>	<b>\$ -</b>	<b>100%</b>
<b>Engineering - Wastewater</b>		
<b>\$ 306,281</b>	<b>\$ 4,571</b>	<b>99%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Regulatory - As of December 31, 2020 (50% of Year)**

GL#	Description	2nd Quarter Actuals			
		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
02-04-5000-300	Administrative Service - Labor	\$ 30,249	\$ 16,188	\$ 14,061	54%
02-04-5045-000	Automobile Allowance	1,500	\$ 750	750	50%
02-04-5050-000	Employer Portion of PERS	9,325	\$ 4,672	4,653	50%
02-04-5060-000	Taxes-Payroll	3,997	\$ 1,887	2,110	47%
02-04-5070-000	Sick Leave/Vacation	3,185	\$ 2,131	1,054	67%
02-04-5080-000	Health Dental Vision	7,699	\$ 3,640	4,059	47%
02-04-5082-000	Life and Disability Insurance	379	\$ 157	222	41%
02-04-5083-000	Self Insurance	1,200	\$ 487	713	41%
02-04-5084-000	Wellness Program	120	\$ 63	57	53%
02-04-5085-000	Workers' Compensation Ins	577	\$ 156	421	27%
<b>Compensation and Benefits</b>		<b>\$ 58,231</b>	<b>\$ 30,131</b>	<b>\$ 28,100</b>	<b>52%</b>
<b>Gen'l and Admin Expenses</b>					
02-04-5130-000	Administrative Consultants	\$ 8,173	\$ -	\$ 8,173	0%
02-04-5135-000	Interns	\$ -	\$ 294	\$ (294)	0%
02-04-5180-000	Office Supplies & Misc Expense	750	\$ 101	649	13%
02-04-5320-000	Conferences & Seminars	616	\$ -	616	0%
<b>Gen'l and Admin Expenses</b>		<b>\$ 8,923</b>	<b>\$ 395</b>	<b>\$ 8,528</b>	<b>4%</b>
<b>Regulatory - Wastewater</b>					
<b>Totals</b>		<b>\$ 67,154</b>	<b>\$ 30,526</b>	<b>\$ 36,628</b>	<b>45%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 33,000	\$ (2,751)	109%
1,500	-	100%
9,400	(75)	101%
3,800	197	95%
3,500	(315)	110%
7,300	399	95%
370	9	98%
1,200	-	100%
120	-	100%
400	177	69%
<b>\$ 60,590</b>	<b>\$ (2,359)</b>	<b>104%</b>
\$ 5,000	\$ 3,173	61%
\$ 300	\$ (300)	0%
\$ 600	\$ 150	80%
\$ 300	\$ 316	49%
<b>\$ 5,900</b>	<b>\$ 3,023</b>	<b>66%</b>
<b>\$ 66,490</b>	<b>\$ 664</b>	<b>99%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Technology - As of December 31, 2020 (50% of Year)**

		2nd Quarter Actuals			
GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
	<b>Compensation and Benefits</b>	\$ -	\$ -	\$ -	0%
<b>Gen'l and Admin Expenses</b>					
02-05-5130-000	Administrative Consultants	\$ 28,250	\$ -	\$ 28,250	0%
02-05-5180-000	Office Supplies & Misc Expense	-	\$ -	-	0%
02-05-5190-000	Computers and Network	7,067	\$ 5,392	1,675	76%
02-05-5195-000	Computer Software	13,613	\$ 22,999	(9,386)	169%
02-05-5225-000	Enterprise Voice Com	2,650	\$ 3,304	(654)	125%
02-05-5226-000	Wireless Voice & Data	7,250	\$ 2,422	4,828	33%
02-05-5227-000	Data Communications - Fiber	18,825	\$ 8,620	10,205	46%
02-05-5300-000	Training	-	\$ -	-	0%
02-05-5320-000	Conferences & Seminars	-	\$ -	-	0%
02-05-5355-000	Memberships/Subscriptions	-	\$ -	-	0%
	<b>Gen'l and Admin Expenses</b>	\$ 77,655	\$ 42,737	\$ 34,918	55%
<b>Operation Expense</b>					
02-05-5445-100	Telemetry & Signal System	\$ 7,000	\$ 1,675	\$ 5,325	24%
02-05-5445-200	SCADA Hardware	1,250	\$ 3,050	(1,800)	244%
02-05-5445-300	SCADA Software	5,000	\$ 320	4,680	6%
02-05-5445-400	SCADA Phone Lines	-	\$ -	-	0%
	<b>Operation Expense</b>	\$ 13,250	\$ 5,045	\$ 8,205	38%
<b>Technology - Wastewater</b>					
	<b>Total Expense</b>	\$ 90,905	\$ 47,782	\$ 43,123	53%

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ -	\$ -	0%
\$ 28,000	\$ 250	99%
-	-	0%
8,000	(933)	113%
24,000	(10,387)	176%
3,500	(850)	132%
4,000	3,250	55%
17,500	1,325	93%
-	-	0%
-	-	0%
100	(100)	0%
\$ 85,100	\$ (7,445)	110%
\$ 4,000	\$ 3,000	57%
4,000	(2,750)	320%
4,000	1,000	80%
-	-	0%
\$ 12,000	\$ 1,250	91%
\$ 97,100	\$ (6,195)	107%

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Administration - As of December 31, 2020 (50% of Year)**

GL#	Description	2nd Quarter Actuals			
		Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Compensation and Benefits</b>					
02-06-5000-200	Officer Salaries	\$ 187,571	\$ 107,341	\$ 80,230	57%
02-06-5000-300	Administrative Service - Labor	194,492	\$ 85,092	109,400	44%
02-06-5000-310	Administrative Service - OT	4,500	\$ 1,029	3,471	23%
02-06-5045-000	Automobile Allowance	5,400	\$ 2,700	2,700	50%
02-06-5047-000	Phone Allowance	1,200	\$ -	1,200	0%
02-06-5050-000	Employer Portion of PERS	168,759	\$ 79,161	89,598	47%
02-06-5060-000	Taxes-Payroll	22,007	\$ 9,916	12,091	45%
02-06-5070-000	Sick Leave/Vacation	15,030	\$ 19,271	(4,241)	128%
02-06-5080-000	Health Dental Vision	48,914	\$ 19,497	29,417	40%
02-06-5080-100	Retiree Health Care Expense	72,000	\$ -	72,000	0%
02-06-5082-000	Life and Disability Insurance	1,939	\$ 750	1,189	39%
02-06-5083-000	Self Insurance	4,800	\$ 1,788	3,012	37%
02-06-5084-000	Wellness Program	840	\$ 201	639	24%
02-06-5085-000	Workers' Compensation Ins	3,689	\$ 976	2,713	26%
<b>Compensation and Benefits</b>		<b>\$ 731,141</b>	<b>\$ 327,722</b>	<b>\$ 403,419</b>	<b>45%</b>

Management Estimate		
Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 214,000	\$ (26,429)	114%
174,000	20,492	89%
2,000	2,500	44%
5,400	-	100%
1,200	-	100%
160,000	8,759	95%
22,000	7	100%
15,000	30	100%
39,000	9,914	80%
32,000	40,000	44%
2,000	(61)	103%
4,400	400	92%
840	-	100%
2,000	1,689	54%
<b>\$ 673,840</b>	<b>\$ 57,301</b>	<b>92%</b>

**Crescenta Valley Water District  
Wastewater Budget Variance Report  
Administration - As of December 31, 2020 (50% of Year)**

GL#	Description	Annual Budget	2nd Quarter Actual	Remaining Annual Budget	% of Total Budget
<b>Gen'l and Admin Expenses</b>					
02-06-5090-000	GL, Property, Fidelity Ins	\$ 76,500	\$ 32,014	\$ 44,486	42%
02-06-5100-000	Accounting	9,750	\$ 7,290	2,460	75%
02-06-5125-000	Legal	30,000	\$ 8,730	21,270	29%
02-06-5130-000	Administrative Consultants	8,041	\$ 6,706	1,335	83%
02-06-5150-000	Building Maintenance	4,374	\$ 1,301	3,073	30%
02-06-5170-000	Landscaping Expense	2,172	\$ 1,034	1,138	48%
02-06-5180-000	Office Supplies & Misc Expense	3,000	\$ 455	2,545	15%
02-06-5200-000	Utilities	7,973	\$ 3,149	4,824	39%
02-06-5230-000	Printing Postage Stationery	36,050	\$ 14,998	21,052	42%
02-06-5300-000	Training	1,250	\$ 185	1,065	15%
02-06-5320-000	Conferences & Seminars	1,430	\$ 138	1,292	10%
02-06-5350-000	Misc Administration	1,551	\$ 809	742	52%
02-06-5355-000	Memberships/Subscriptions	7,500	\$ 691	6,809	9%
02-06-5365-000	Bank Charges	27,000	\$ 10,694	16,306	40%
<b>Gen'l and Admin Expenses</b>		<b>\$ 216,591</b>	<b>\$ 88,194</b>	<b>\$ 128,397</b>	<b>41%</b>
<b>Non-Operating Expense</b>					
02-06-5920-100	Rental Expenses - PA House	\$ 429	\$ -	\$ 429	0%
02-06-5920-200	Rental Expenses - Sycamore	415	\$ -	415	0%
02-06-5920-300	Rental Expenses - Mills	3,462	\$ 1,164	2,298	34%
<b>Non-Operating Expense</b>		<b>\$ 4,306</b>	<b>\$ 1,164</b>	<b>\$ 3,142</b>	<b>27%</b>
<b>Operation Expense</b>					
02-06-5145-000	Taxes-Property	\$ 1,500	\$ 2,340	\$ (840)	156%
<b>Operation Expense</b>		<b>\$ 1,500</b>	<b>\$ 2,340</b>	<b>\$ (840)</b>	<b>156%</b>
<b>Administration - Wastewater</b>					
<b>Total Expense</b>		<b>\$ 953,538</b>	<b>\$ 419,420</b>	<b>\$ 534,118</b>	<b>44%</b>

Projected Year-End Expense	Projected Remaining Budget	% of Total Budget
\$ 65,000	\$ 11,500	85%
9,750	-	100%
30,000	-	100%
8,500	(459)	106%
3,000	1,374	69%
2,200	(28)	101%
2,000	1,000	67%
7,500	473	94%
36,000	50	100%
800	450	64%
1,000	430	70%
2,000	(449)	129%
7,500	-	100%
24,000	3,000	89%
<b>\$ 199,250</b>	<b>\$ 17,341</b>	<b>92%</b>
<b>Non-Operating Expense</b>		
\$ -	\$ 429	0%
-	415	0%
3,000	462	87%
<b>\$ 3,000</b>	<b>\$ 1,306</b>	<b>70%</b>
<b>Operation Expense</b>		
\$ 1,500	\$ -	100%
<b>\$ 1,500</b>	<b>\$ -</b>	<b>100%</b>
<b>Administration - Wastewater</b>		
<b>\$ 877,590</b>	<b>\$ 75,948</b>	<b>92%</b>