

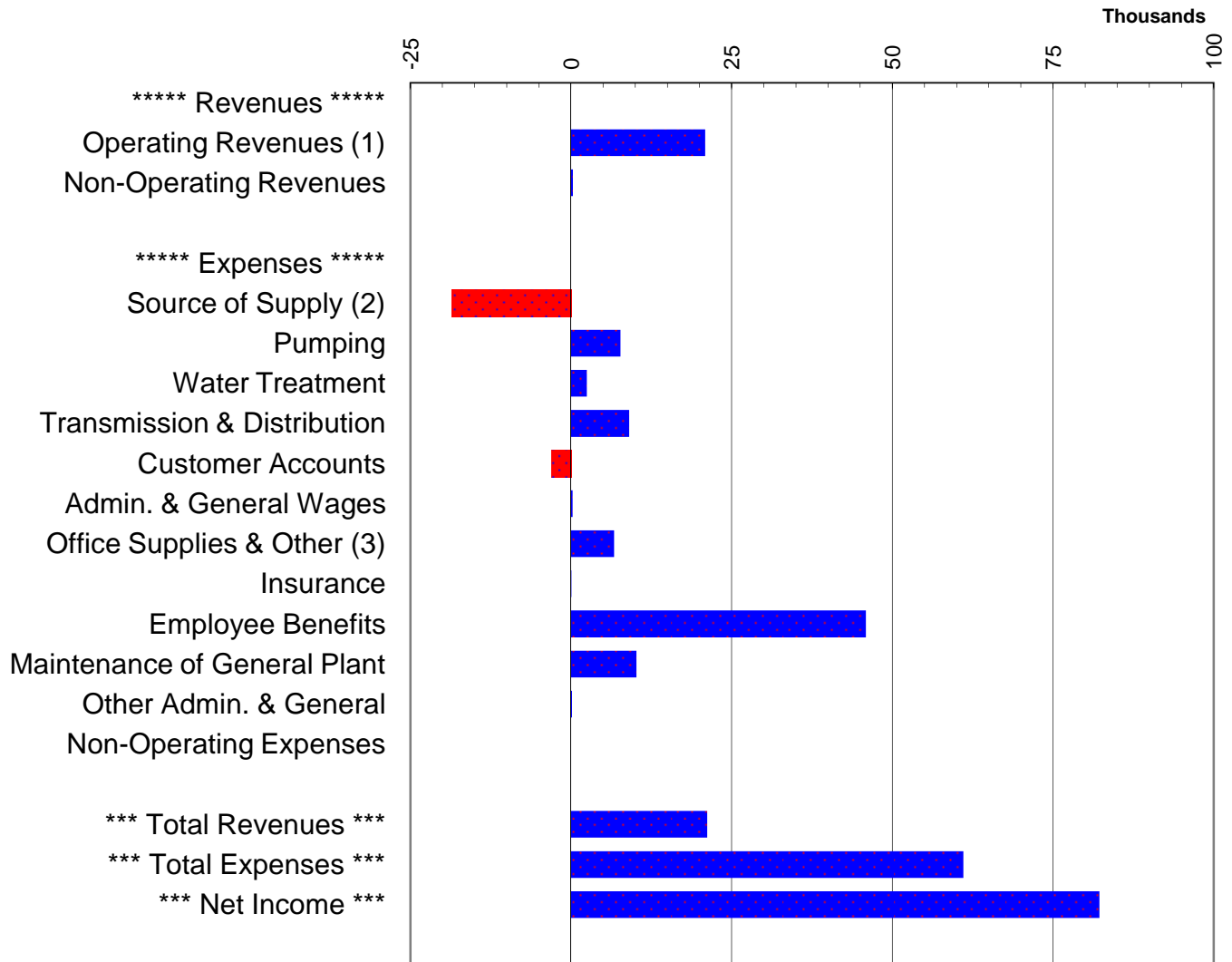
Crestline Village Water District
Cash Budget Comparison
2016-17

	2016-17 Cash Budget	Adjusted Cash Budget	YTD Cash Budget (5/12ths)	Actual Y-T-D	Actual Less Y-T-D Budget
Cash Reserve Carryover from Prior Year	1,715,500	1,715,500	1,715,500	1,711,512	(3,988)
Operating Revenues	2,223,703	2,223,703	926,617	977,759	51,142
Operating Expenses - Capitalized Labor	2,570,807	2,570,807	1,071,255	1,065,009	(6,247)
Net Income from Operations	(347,104)	(347,104)	(144,638)	(87,250)	57,389
Non-Operating Revenues	380,983	380,983	158,756	142,486	(16,270)
Cash Reserves from Current Year	33,879	33,879	14,117	55,236	41,119
Available Cash Reserves	1,749,379	1,749,379	1,729,617	1,766,748	37,131
Discretionary Appropriations					
Inventory	30,000	30,000	12,501	20,112	7,611
Mainline Replacement/Extentions					
Lakeview Approx. 2,500 LF @ \$60.00	150,000	150,000	62,505		(62,505)
Storage Tank Work					
Zurich Tanks - Paving and Fencing	30,000	30,000	12,501	29,129	16,628
Well Development					
Valle Vertical	150,000	150,000	62,505	13,691	(48,814)
Electra Vertical	150,000	150,000	62,505	13,805	(48,700)
Exploration					
Upgrade Telemetry Equipment	25,000	25,000	10,418	27,005	16,588
Other Improvements	20,000	20,000	8,334		(8,334)
Field Equipment					
General	15,000	15,000	6,251	3,560	(2,690)
Office & Maintenance Facility					
Replace Building Roof	45,000	45,000	18,752		(18,752)
Office Partitions	20,000	20,000	8,334		(8,334)
Board Room Update	20,000	20,000	8,334		(8,334)
General	5,000	5,000	2,084		(2,084)
Office Equipment					
Billing Software	45,000	45,000	18,752		(18,752)
General Office/Computer Equipment	15,000	15,000	6,251	1,277	(4,974)
Total Discretionary Appropriations	720,000	720,000	300,024	108,578	(191,446)
Total Appropriations	720,000	720,000	300,024	108,578	(191,446)
Total Cash Available	1,029,379	1,029,379	1,429,593	1,658,170	228,577
Reserves					
Committed Reserves					
Reserve for Purchased Water	583,300	583,300	583,300	583,300	0
Reserve for Future Improvements		0	0	0	0
Contingency	146,079	146,079	146,079	146,079	0
Minimum Emergency Cash Reserve	300,000	300,000	300,000	300,000	0
Total Committed Reserves	1,029,379	1,029,379	1,029,379	1,029,379	0
Cash Reserve Carryover	0	0	400,214	628,791	228,577
Cash in Bank	159,647	159,647	159,647	89,749	(69,898)
Investments	869,732	869,732	1,269,946	1,604,150	334,204
Total Cash	1,029,379	1,029,379	1,429,593	1,732,170	302,577

Crestline Village Water District

Budget Comparison - Income Statement
September 2016

Actual Expenditures YTD vs. Budget YTD



1) Operating Revenues include Water Sales

2) Source of Supply include Purchased Water

3) Office Supplies & Other include Outside Services (legal, engineering and auditing services).

Bars extending to the right of zero are positive areas where the District is doing better than budgeted.

Bars extending to the left are negative areas where the District is doing worse than budgeted.

CRESTLINE VILLAGE WATER
INCOME STATEMENT
CRESTLINE - LAKE GREGORY
SEPTEMBER 30, 2016

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
=====								
WATER SALES - CRESTLINE VILLAGE								
RESIDENTIAL WATER SALES	79576.70	78964.71	611.99	.8	303342.85	304873.74	(1530.89)	.5-
BUSINESS WATER SALES	17412.40	16880.04	532.36	3.2	64379.30	62115.12	2264.18	3.6

WATER SALES - CRESTLINE VILLA	96989.10	95844.75	1144.35	1.2	367722.15	366988.86	733.29	.2

WATER SALES - LAKE GREGORY								
RESIDENTIAL WATER SALES - LG	101081.57	101600.66	(519.09)	.5-	488113.41	471271.88	16841.53	3.6
BUSINESS WATER SALES - LG	6879.26	8854.39	(1975.13)	22.3-	27395.04	28308.27	(913.23)	3.2-

WATER SALES - LAKE GREGORY	107960.83	110455.05	(2494.22)	2.3-	515508.45	499580.15	15928.30	3.2

OTHER WATER SALES	.00	.00	.00		10241.34	4000.00	6241.34	156.0

TOTAL WATER SALES	204949.93	206299.80	(1349.87)	.7-	893471.94	870569.01	22902.93	2.6

TAPS & CONNECTION CHARGES	275.00	250.00	25.00	10.0	3270.00	2950.44	319.56	10.8
SHUT-OFF & TURN-ON CHARGES	7435.66	7484.10	(48.44)	.6-	30801.22	33150.32	(2349.10)	7.1-

TOTAL WATER SERVICES	7710.66	7734.10	(23.44)	.3-	34071.22	36100.76	(2029.54)	5.6-

TOTAL OPERATING REVENUES	212660.59	214033.90	(1373.31)	.6-	927543.16	906669.77	20873.39	2.3

INTEREST REVENUES	6.47	1.86	4.61	247.8	2198.74	1539.69	659.05	42.8
AVAILABILITY ASSESSMENTS	.00	.00	.00		141197.25	141266.50	(69.25)	
MISCELLANEOUS REVENUES	617.96	685.20	(67.24)	9.8-	1223.78	1499.58	(275.80)	18.4-

TOTAL NON-OPERATING REVENUES	624.43	687.06	(62.63)	9.1-	144619.77	144305.77	314.00	.2

TOTAL REVENUES	213285.02	214720.96	(1435.94)	.7-	1072162.93	1050975.54	21187.39	2.0

SUPERVISION, LABOR & EXPENSE	4894.26	5384.37	490.11	9.1	26540.55	30648.87	4108.32	13.4
MAINT. OF STRUCTURES & IMPROVE.	51.38	247.90	196.52	79.3	4694.34	2149.13	(2545.21)	118.4-
PURCHASED WATER	47149.63	40696.86	(6452.77)	15.9-	190571.60	170473.89	(20097.71)	11.8-

TOTAL SOURCE OF SUPPLY EXPENSE	52095.27	46329.13	(5766.14)	12.4-	221806.49	203271.89	(18534.60)	9.1-

MAINT & REPAIRS TO EQUIPMENT	1047.00	300.00	(747.00)	249.0-	1151.31	1124.73	(26.58)	2.4-
MAINT & REPAIRS/STRUCT & IMPROV	72.60	.00	(72.60)		567.45	624.86	57.41	9.2
FUEL OR POWER PURCHASED	3669.93	3671.71	1.78		13339.62	21022.87	7683.25	36.5

TOTAL PUMPING EXPENSES	4789.53	3971.71	(817.82)	20.6-	15058.38	22772.46	7714.08	33.9

SUPERVISION, LABOR & EXPENSE	434.02	224.01	(210.01)	93.8-	2117.97	2633.63	515.66	19.6
MAINT & REPAIRS/BLDGS & GROUNDS	.00	213.55	213.55	100.0	.00	798.52	798.52	100.0
MAINT & REPAIRS/FIXTURES,EQUIPT	751.90	118.18	(633.72)	536.2-	1604.58	2774.60	1170.02	42.2

CRESTLINE VILLAGE WATER
INCOME STATEMENT
CRESTLINE - LAKE GREGORY
SEPTEMBER 30, 2016

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
TOTAL WATER TREATMENT EXPENSES	1185.92	555.74	(630.18)	113.4-	3722.55	6206.75	2484.20	40.0
STREET & ROAD MAINTENANCE	736.10	172.64	(563.46)	326.4-	7301.73	6053.15	(1248.58)	20.6-
MAINT & REPAIRS TO T&D MAINS	1727.45	2214.44	486.99	22.0	13662.66	14132.63	469.97	3.3
LOCATING MAINS	1786.03	1311.40	(474.63)	36.2-	8427.11	5267.82	(3159.29)	60.0-
MAINT & REPAIRS TO RES & TANKS	1023.93	1612.99	589.06	36.5	14760.66	18318.38	3557.72	19.4
MAINT & REPAIRS TO SERVICES	3778.32	3698.61	(79.71)	2.2-	15956.46	15628.36	(328.10)	2.1-
MAINT & REPAIRS TO HYDRANTS	1890.95	665.09	(1225.86)	184.3-	9863.08	19558.06	9694.98	49.6
MAINT & REPAIRS TO METERS, SHOP	.00	.00	.00		24.20	25.00	.80	3.2
MAINT & REPAIRS TO METERS, FIELD	5544.60	3983.60	(1561.00)	39.2-	8449.35	8527.09	77.74	.9
TOTAL TRANS & DISTRIB EXPENSES	16487.38	13658.77	(2828.61)	20.7-	78445.25	87510.49	9065.24	10.4
METER READING	243.23	39.90	(203.33)	509.6-	3657.12	734.19	(2922.93)	398.1-
SERVICE CALLS	2322.49	2557.57	235.08	9.2	13495.56	13444.85	(50.71)	.4-
CUSTOMER ACCOUNTS EXPENSES	2565.72	2597.47	31.75	1.2	17152.68	14179.04	(2973.64)	21.0-
ADMIN & GENERAL WAGES	22800.19	23328.42	528.23	2.3	130738.65	130809.64	70.99	.1
FIELD ADMIN & GENERAL WAGES	9508.58	10316.50	807.92	7.8	42210.81	42406.07	195.26	.5
TOTAL ADMIN & GENERAL WAGES	32308.77	33644.92	1336.15	4.0	172949.46	173215.71	266.25	.2
OFFICE SUPPLIES	360.03	110.74	(249.29)	225.1-	1168.88	2231.42	1062.54	47.6
TELEPHONE & TELEGRAPH	1364.26	722.28	(641.98)	88.9-	2947.84	2890.44	(57.40)	2.0-
ANSWERING SERVICE	.00	.00	.00		418.94	464.62	45.68	9.8
UTILITIES	4471.11	3978.91	(492.20)	12.4-	9434.23	9461.97	27.74	.3
DUES & SUBSCRIPTIONS	144.97	.00	(144.97)		500.74	702.55	201.81	28.7
POSTAGE	2016.96	2797.72	780.76	27.9	14444.89	17034.27	2589.38	15.2
PRINTING & STATIONARY	.00	1531.98	1531.98	100.0	.00	5904.58	5904.58	100.0
OTHER	1497.03	1457.11	(39.92)	2.7-	5655.84	8024.29	2368.45	29.5
TRUCKS EXPENSES	4780.14	3513.43	(1266.71)	36.1-	19890.13	15709.24	(4180.89)	26.6-
OFFICE EQUIPMENT RENTAL	244.00	591.13	347.13	58.7	1213.15	1132.13	(81.02)	7.2-
GENERAL SUPPLIES & EXPENSE	.00	670.33	670.33	100.0	1945.26	3365.97	1420.71	42.2
SMALL TOOLS EXPENSE	.00	.00	.00		1211.89	1020.43	(191.46)	18.8-
COMMUNICATIONS EXPENSE	6170.99	1905.65	(4265.34)	223.8-	10235.50	5887.91	(4347.59)	73.8-
OUTSIDE SERVICES EMPLOYED	3165.80	6878.37	3712.57	54.0	62393.56	64009.47	1615.91	2.5
PERSONAL AUTO EXPENSE	44.28-	87.90	132.18	150.4	619.38	926.38	307.00	33.1
TOTAL OFFICE SUPPLIES & OTHER	24171.01	24245.55	74.54	.3	132080.23	138765.67	6685.44	4.8
WORKMENS COMPENSATION INSURANCE	2354.18	1500.00	(854.18)	56.9-	22146.61	22202.51	55.90	.3
TOTAL INSURANCE EXPENSES	2354.18	1500.00	(854.18)	56.9-	22146.61	22202.51	55.90	.3
PAID TIME OFF	7384.11	8989.42	1605.31	17.9	31766.02	44947.10	13181.08	29.3
HOLIDAYS WITH PAY	3416.48	4850.30	1433.82	29.6	9859.36	12507.58	2648.22	21.2
GROUP MEDICAL INSURANCE	17238.87	41431.49	24192.62	58.4	117418.76	142864.29	25445.53	17.8
EMPLOYER PAYROLL TAXES	1060.65	960.13	(100.52)	10.5-	6130.78	7513.26	1382.48	18.4

CRESTLINE VILLAGE WATER
INCOME STATEMENT
CRESTLINE - LAKE GREGORY
SEPTEMBER 30, 2016

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
PENSION PLAN COSTS	27323.01	29649.08	2326.07	7.8	135407.52	138647.40	3239.88	2.3
TOTAL EMPLOYEES BENEFITS EXPEN	56423.12	85880.42	29457.30	34.3	300582.44	346479.63	45897.19	13.2
MAINT & REPAIRS/GEN STRUCTURES	898.91	3589.45	2690.54	75.0	11380.17	19202.40	7822.23	40.7
MAINT & REPAIRS/GEN EQUIPMENT	707.77	1946.59	1238.82	63.6	7737.60	10117.87	2380.27	23.5
TOTAL MAINTENANCE OF GENRL PLA	1606.68	5536.04	3929.36	71.0	19117.77	29320.27	10202.50	34.8
DIRECTORS' FEES	500.00	600.00	100.00	16.7	3760.59	3600.00	(160.59)	4.5-
COLLECTION & HANDLING CHARGES	.00	81.08	81.08	100.0	34.64	378.38	343.74	90.8
TOTAL OTHER ADMIN & GEN EXPENS	500.00	681.08	181.08	26.6	3795.23	3978.38	183.15	4.6
TOTAL OPERATING EXPENSES	194487.58	218600.83	24113.25	11.0	986857.09	1047902.80	61045.71	5.8
TOTAL EXPENSES	194487.58	218600.83	24113.25	11.0	986857.09	1047902.80	61045.71	5.8
NET INCOME OR (LOSS-)	18797.44	3879.87-	22677.31	584.5-	85305.84	3072.74	82233.10	*****

***** - VARIANCE PERCENT EXCEEDED 999%

CRESTLINE VILLAGE WATER
TRUCKS & EQUIPMENT
CRESTLINE - LAKE GREGORY
SEPTEMBER 30, 2016

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	LAST YEAR	VARIANCE	%	ACTUAL	LAST YEAR	VARIANCE	%
TRUCKS EXPENSES								
TRUCKS EXPENSES	36.34	22.24	(14.10)	63.4-	360.60	503.76	143.16	28.4
'02 RANGER 4X4	178.37	390.94	212.57	54.4	1221.28	975.04	(246.24)	25.3-
'11 FORD ESCAPE 4X4	371.66	693.13	321.47	46.4	2068.66	2265.54	196.88	8.7
'01 FORD F150 4X4	.00	77.91	77.91	100.0	276.94	531.78	254.84	47.9
'06 3/4 TON 4X4	257.60	250.55	(7.05)	2.8-	7480.83	1433.94	(6046.89)	421.7-
'14 FORD EXPLORER	72.35	174.96	102.61	58.6	725.75	590.19	(135.56)	23.0-
'01 FORD F350,4X2, UTILITY	153.89	257.75	103.86	40.3	722.40	780.30	57.90	7.4
'06 3/4 TON 4X4	1040.22	408.63	(631.59)	154.6-	1161.73	1225.49	63.76	5.2
'13 FORD 150 4X4 SW	454.43	253.13	(201.30)	79.5-	1621.46	890.90	(730.56)	82.0-
'06 STERLING WATER TRUCK	189.81	87.42	(102.39)	117.1-	284.90	227.18	(57.72)	25.4-
'86 INTL DUMP TRUCK	525.02	198.49	(326.53)	164.5-	924.72	1753.18	828.46	47.3
.	.00	140.82	140.82	100.0	.00	187.76	187.76	100.0
'98 FREIGHTLINER DUMP	200.12	135.11	(65.01)	48.1-	884.36	1246.82	362.46	29.1
'13 FORD 150 4X4 CH	1300.33	302.30	(998.03)	330.1-	2156.50	2026.60	(129.90)	6.4-
TOTAL TRUCK EXPENSES	4780.14	3393.38	(1386.76)	40.9-	19890.13	14638.48	(5251.65)	35.9-
GENERAL EQUIPMENT								
MAINT & REPAIRS/GEN EQUIPMENT	466.73	175.06	(291.67)	166.6-	4923.41	1812.31	(3111.10)	171.7-
MAINT & REPAIRS/OFFICE EQUIP	133.50	.00	(133.50)		1577.50	429.86	(1147.64)	267.0-
JD LOADER	.00	.00	.00		151.92	.00	(151.92)	
JD 310 BACKHOE	80.44	126.21	45.77	36.3	476.35	1092.99	616.64	56.4
CASE 580K BACKHOE	27.10	514.92	487.82	94.7	143.38	934.67	791.29	84.7
CASE 1845	.00	.00	.00		112.02	15.03	(96.99)	645.3-
CASE ROLLER	.00	.00	.00		220.33	.00	(220.33)	
LAYMOR BROOM	.00	301.28	301.28	100.0	132.69	316.71	184.02	58.1
TOTAL GENERAL EQUIPMENT	707.77	1117.47	409.70	36.7	7737.60	4601.57	(3136.03)	68.2-
TOTAL TRUCKS AND EQUIPMENT	5487.91	4510.85	(977.06)	21.7-	27627.73	19240.05	(8387.68)	43.6-



**JOHN CHIANG
TREASURER
STATE OF CALIFORNIA**



PMIA Performance Report

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
09/12/16	0.63	0.61	163
09/13/16	0.63	0.61	163
09/14/16	0.63	0.61	161
09/15/16	0.64	0.61	163
09/16/16	0.63	0.61	161
09/17/16	0.63	0.61	161
09/18/16	0.63	0.61	161
09/19/16	0.63	0.61	158
09/20/16	0.63	0.61	156
09/21/16	0.63	0.61	156
09/22/16	0.64	0.61	155
09/23/16	0.64	0.61	160
09/24/16	0.64	0.61	160
09/25/16	0.64	0.61	160
09/26/16	0.64	0.61	157
09/27/16	0.64	0.61	157
09/28/16	0.64	0.61	160
09/29/16	0.64	0.61	162
09/30/16	0.65	0.61	165
10/01/16	0.65	0.65	165
10/02/16	0.65	0.65	165
10/03/16	0.65	0.65	169
10/04/16	0.65	0.65	170
10/05/16	0.65	0.65	170
10/06/16	0.65	0.65	169
10/07/16	0.65	0.65	171
10/08/16	0.65	0.65	171
10/09/16	0.65	0.65	171
10/10/16	0.65	0.65	168
10/11/16	0.65	0.65	169
10/12/16	0.65	0.65	168

*Daily yield does not reflect capital gains or losses

[View Prior Month Daily Rates](#)

**LAIF Conference
October 25, 2016**

[Register Now!](#)

LAIF Performance Report

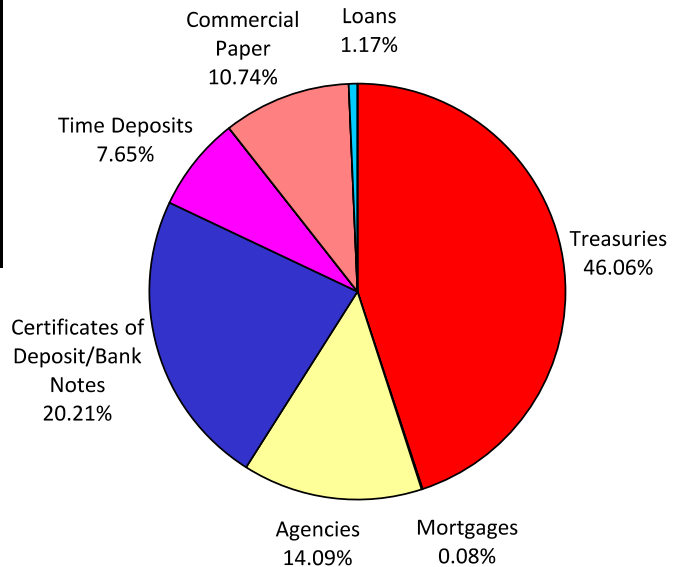
Quarter Ending 06/30/16

Apportionment Rate: 0.55%
 Earnings Ratio: 0.00001495296852820
 Fair Value Factor: 1.000621222
 Daily: 0.58%
 Quarter to Date: 0.55%
 Average Life: 167

**PMIA Average Monthly
Effective Yields**

Sep 2016 0.634%
 Aug 2016 0.614%
 Jul 2016 0.588%

**Pooled Money Investment Account
Portfolio Composition
09/30/16
\$68.3 billion**



Based on data available as of 10/12/16



BETTY T. YEE

California State Controller

LOCAL AGENCY INVESTMENT FUND
REMITTANCE ADVICE

Agency Name

CRESTLINE VILLAGE WATER DIST

Account Number

90-36-001

As of 10/14/2016, your Local Agency Investment Fund account has been directly credited with the interest earned on your deposits for the quarter ending 09/30/2016.

Earnings Ratio		.00001651908048883
Interest Rate		0.60%
Dollar Day Total	\$	145,775,148.96
Quarter End Principal Balance	\$	1,530,149.79
Quarterly Interest Earned	\$	2,408.07

✓ 10/10/16
Drew

CRESTLINE VILLAGE WATER DISTRICT
PARS OPEB Trust Program

Monthly Account Report for the Period
8/1/2016 to 8/31/2016

Karl Drew
General Manager
Crestline Village Water District
PO Box 3347
Crestline, CA 92325

Account Summary

Source	Beginning Balance as of 8/1/2016	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 8/31/2016
Employer Contribution	\$924,438.41	\$0.00	\$3,664.55	\$300.00	\$0.00	\$0.00	\$927,802.96
Totals	\$924,438.41	\$0.00	\$3,664.55	\$300.00	\$0.00	\$0.00	\$927,802.96

Investment Selection

Moderate HighMark PLUS

Investment Objective

The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

Investment Return

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
0.40%	3.52%	6.11%	6.12%	-	-	4/25/2012

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration (unless invoiced), Trustee and Investment Management fees