

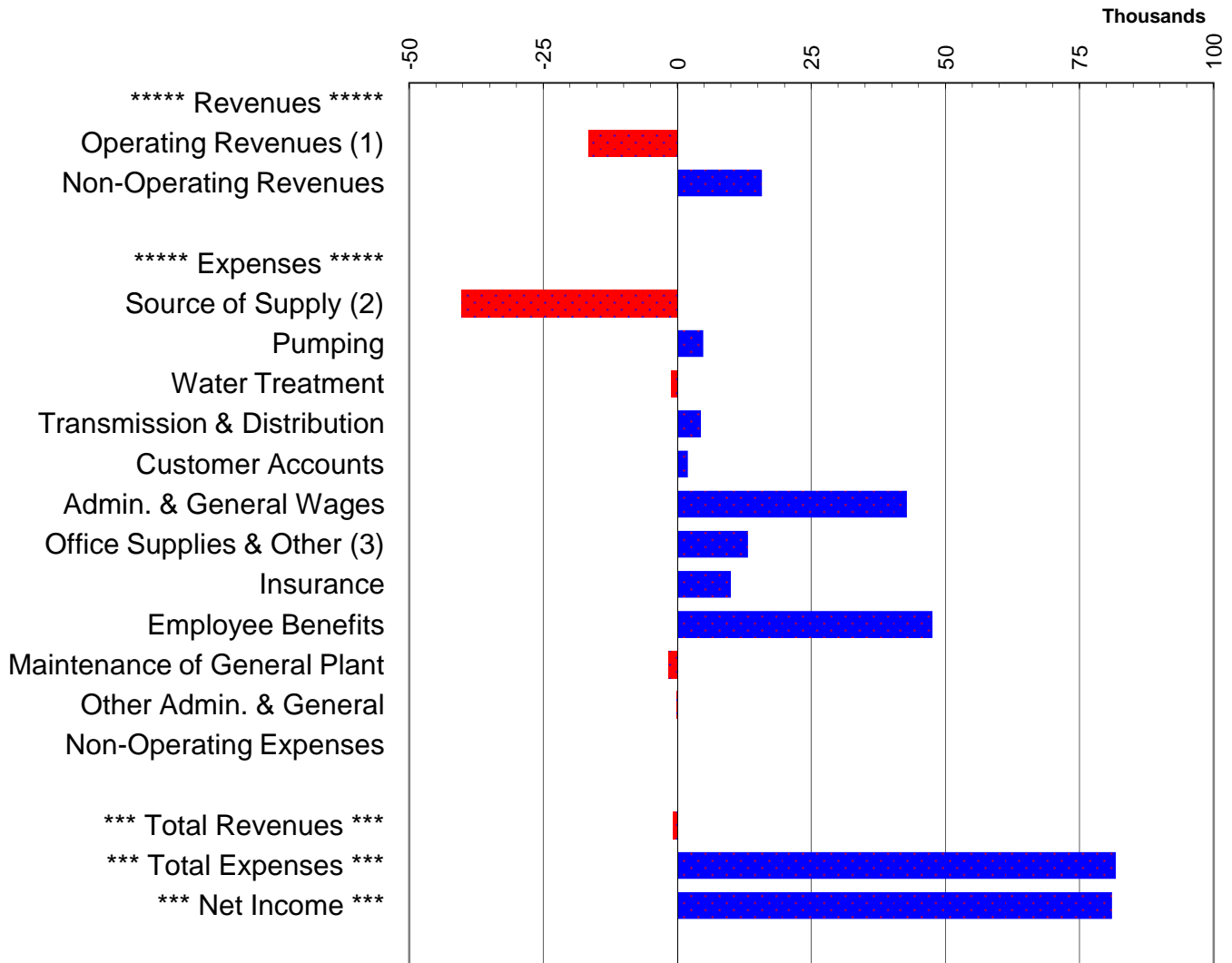
Crestline Village Water District
Cash Budget Comparison
2018-19

	2018-19 Cash Budget	Adjusted Cash Budget	YTD Cash Budget (6/12ths)	Actual Y-T-D	Actual Less Y-T-D Budget
Cash Reserve Carryover from Prior Year	1,826,355	1,826,355	1,826,355	1,826,355	(0)
Operating Revenues	2,822,989	2,822,989	1,411,495	2,337,148	925,653
Operating Expenses - Capitalized Labor	2,822,145	2,822,145	1,411,073	2,403,959	992,887
Net Income from Operations	844	844	422	(66,811)	(67,233)
Non-Operating Revenues	406,014	406,014	203,007	167,188	(35,819)
Cash Reserves from Current Year	406,858	406,858	203,429	100,377	(103,052)
Available Cash Reserves	2,233,213	2,233,213	2,029,784	1,926,732	(103,053)
Discretionary Appropriations					
Inventory	30,000	30,000	15,000	30,300	15,300
Mainline Replacement/Extensions					
Lakeview Approx. 2,500 LF @ \$60.00	115,000	115,000	57,500	35,844	(21,656)
Storage Tank Work					
Zurich Tanks - Access Road Paving	15,000	15,000	7,500	8,884	1,384
Well Development					
Electra Vertical	35,000	35,000	17,500	3,676	(13,824)
Sounding Tubes	5,000	5,000	2,500		(2,500)
Exploration	25,000	25,000	12,500		(12,500)
Other Improvements	20,000	20,000	10,000		(10,000)
Field Equipment					
Vehicle Replacement-F250 Super (2)	80,000	80,000	40,000	38,258	(1,742)
Vehicle Replacement-Backhoe	138,000	138,000	69,000		(69,000)
Leak Detection Equipment	25,000	25,000	12,500		
Source Meters (7)	7,000	7,000	3,500		
MIOX Mixed Oxidant Solution Unit	5,000	5,000	2,500		
General	15,000	15,000	7,500		
Office & Maintenance Facility					
Office Update/Remodel	25,000	25,000	12,500		(12,500)
Emergency Preparedness	35,000	35,000	17,500	1,772	(15,728)
General	5,000	5,000	2,500		(2,500)
Office Equipment					
General	5,000	5,000	2,500		(2,500)
Billing Software	65,000	65,000	32,500	41,509	
Telephone System Replacement	15,000	15,000	7,500		
General Office/Computer Equipment	25,000	25,000	12,500		(12,500)
Total Discretionary Appropriations	690,000	690,000	345,000	160,242	(184,758)
Total Appropriations	690,000	690,000	345,000	160,242	(184,758)
Total Cash Available	1,543,213	1,543,213	1,684,784	1,766,490	81,705
Reserves					
Committed Reserves					
Reserve for Purchased Water	599,947	599,947	599,947	599,947	0
Reserve for Future Improvements	213,841	213,841	213,841	213,841	0
Contingency	429,425	429,425	429,425	429,425	0
Minimum Emergency Cash Reserve	300,000	300,000	300,000	300,000	0
Total Committed Reserves	1,543,213	1,543,213	1,543,213	1,543,213	0
Cash Reserve Carryover	0	0	141,571	223,277	81,705
Cash in Bank	207,155	207,155	103,578	189,777	86,199
Investments	1,585,537	1,585,537	1,581,207	1,596,964	15,757
Total Cash	1,543,213	1,543,213	1,684,784	1,766,490	81,705

Crestline Village Water District

Budget Comparison - Income Statement
OCTOBER 2018

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
OCTOBER 31, 2018

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
=====								
WATER SALES - CRESTLINE VILLAGE								
RESIDENTIAL WATER SALES	94994.89	109978.39	(14983.50)	13.6-	472828.13	511179.15	(38351.02)	7.5-
BUSINESS WATER SALES	16335.63	18792.42	(2456.79)	13.1-	92981.08	89812.33	3168.75	3.5
WATER SALES - CRESTLINE VILLA	111330.52	128770.81	(17440.29)	13.5-	565809.21	600991.48	(35182.27)	5.9-

WATER SALES - LAKE GREGORY								
RESIDENTIAL WATER SALES - LG	119194.87	117987.25	1207.62	1.0	730185.25	724203.02	5982.23	.8
BUSINESS WATER SALES - LG	5733.95	6930.30	(1196.35)	17.3-	35701.20	41983.11	(6281.91)	15.0-
WATER SALES - LAKE GREGORY	124928.82	124917.55	11.27		765886.45	766186.13	(299.68)	

SALES FOR RESALE	.00	.00	.00		5.49	.00	5.49	
OTHER WATER SALES	6490.26	667.00	5823.26	873.1	21213.42	4002.00	17211.42	430.1
TOTAL WATER SALES	242749.60	254355.36	(11605.76)	4.6-	1352914.57	1371179.61	(18265.04)	1.3-

TAPS & CONNECTION CHARGES	.00	500.00	(500.00)	100.0-	6975.00	2414.75	4560.25	188.8
SHUT-OFF & TURN-ON CHARGES	5955.00	7998.30	(2043.30)	25.5-	39178.58	41937.47	(2758.89)	6.6-
TOTAL WATER SERVICES	5955.00	8498.30	(2543.30)	29.9-	46153.58	44352.22	1801.36	4.1

TOTAL OPERATING REVENUES	248704.60	262853.66	(14149.06)	5.4-	1399068.15	1415531.83	(16463.68)	1.2-

REVENUE FROM LEASES	.00	.00	.00		.00	2000.00	(2000.00)	100.0-
INTEREST REVENUES	8669.93	5200.00	3469.93	66.7	16262.79	10480.00	5782.79	55.2
AVAILABILITY ASSESSMENTS	.00	.00	.00		140156.25	140483.52	(327.27)	.2-
MISCELLANEOUS REVENUES	2620.55	666.00	1954.55	293.5	16311.59	3996.00	12315.59	308.2
TOTAL NON-OPERATING REVENUES	11290.48	5866.00	5424.48	92.5	172730.63	156959.52	15771.11	10.0
TOTAL REVENUES	259995.08	268719.66	(8724.58)	3.2-	1571798.78	1572491.35	(692.57)	

SUPERVISION, LABOR & EXPENSE	7554.43	6645.29	(909.14)	13.7-	34045.04	38329.89	4284.85	11.2
MAINT. OF STRUCTURES & IMPROVE.	81.83	115.53	33.70	29.2	1603.88	5662.88	4059.00	71.7
PURCHASED WATER	47656.93	25292.48	(22364.45)	88.4-	260338.02	211757.29	(48580.73)	22.9-
TOTAL SOURCE OF SUPPLY EXPENSE	55293.19	32053.30	(23239.89)	72.5-	295986.94	255750.06	(40236.88)	15.7-

MAINT & REPAIRS TO EQUIPMENT	39.83	500.00	460.17	92.0	191.50	2708.43	2516.93	92.9
MAINT & REPAIRS/STRUCT & IMPROV	394.52	681.79	287.27	42.1	937.43	3280.00	2342.57	71.4
FUEL OR POWER PURCHASED	3730.06	3839.07	109.01	2.8	25116.40	25113.55	(2.85)	
TOTAL PUMPING EXPENSES	4164.41	5020.86	856.45	17.1	26245.33	31101.98	4856.65	15.6

SUPERVISION, LABOR & EXPENSE	1000.78	684.10	(316.68)	46.3-	4488.47	4685.42	196.95	4.2
MAINT & REPAIRS/BLDGS & GROUNDS	.00	120.51	120.51	100.0	.00	891.72	891.72	100.0

CRESTLINE VILLAGE WATER
INCOME STATEMENT
CRESTLINE - LAKE GREGORY
OCTOBER 31, 2018

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
MAINT & REPAIRS/FIXTURES, EQUIPT	2521.37	534.18	(1987.19)	372.0-	4349.39	2055.86	(2293.53)	111.6-
TOTAL WATER TREATMENT EXPENSES	3522.15	1338.79	(2183.36)	163.1-	8837.86	7633.00	(1204.86)	15.8-
STREET & ROAD MAINTENANCE	1905.55	3605.55	1700.00	47.1	23020.15	21864.96	(1155.19)	5.3-
MAINT & REPAIRS TO T&D MAINS	2766.82	5568.55	2801.73	50.3	37017.91	30910.29	(6107.62)	19.8-
LOCATING MAINS	1984.88	1414.85	(570.03)	40.3-	8236.29	7755.61	(480.68)	6.2-
MAINT & REPAIRS TO RES & TANKS	4724.99	3290.43	(1434.56)	43.6-	13100.66	22123.63	9022.97	40.8
MAINT & REPAIRS TO SERVICES	6249.45	5998.42	(251.03)	4.2-	29397.38	25544.73	(3852.65)	15.1-
MAINT & REPAIRS TO HYDRANTS	1281.69	1000.00	(281.69)	28.2-	5182.30	12064.61	6882.31	57.0
MAINT & REPAIRS TO METERS, SHOP	.00	205.51	205.51	100.0	122.62	1056.04	933.42	88.4
MAINT & REPAIRS TO METERS, FIELD	7633.81	3292.68	(4341.13)	131.8-	13149.66	12334.06	(815.60)	6.6-
TOTAL TRANS & DISTRIB EXPENSES	26547.19	24375.99	(2171.20)	8.9-	129226.97	133653.93	4426.96	3.3
METER READING	508.28	313.28	(195.00)	62.2-	1964.24	2824.82	860.58	30.5
SERVICE CALLS	3821.45	2645.99	(1175.46)	44.4-	15276.36	14718.36	(558.00)	3.8-
UNCOLLECTIBLE ACCOUNTS W/O	.00	264.74	264.74	100.0	.00	1686.22	1686.22	100.0
CUSTOMER ACCOUNTS EXPENSES	4329.73	3224.01	(1105.72)	34.3-	17240.60	19229.40	1988.80	10.3
ADMIN & GENERAL WAGES	43334.47	39245.97	(4088.50)	10.4-	206431.15	249975.01	43543.86	17.4
FIELD ADMIN & GENERAL WAGES	11305.09	10265.37	(1039.72)	10.1-	56761.46	56048.98	(712.48)	1.3-
TOTAL ADMIN & GENERAL WAGES	54639.56	49511.34	(5128.22)	10.4-	263192.61	306023.99	42831.38	14.0
OFFICE SUPPLIES	323.41	693.48	370.07	53.4	3214.65	3005.68	(208.97)	7.0-
TELEPHONE & TELEGRAPH	221.04	134.21	(86.83)	64.7-	4324.14	4728.78	404.64	8.6
ANSWERING SERVICE	.00	.00	.00		451.94	506.08	54.14	10.7
UTILITIES	1779.20	2169.40	390.20	18.0	13559.39	14085.55	526.16	3.7
DUES & SUBSCRIPTIONS	10722.92	11754.42	1031.50	8.8	11352.73	15870.84	4518.11	28.5
POSTAGE	2403.54	2190.06	(213.48)	9.7-	16398.02	18579.40	2181.38	11.7
PRINTING & STATIONARY	776.36	2820.60	2044.24	72.5	1728.58	3778.55	2049.97	54.3
OTHER	3391.95	2048.68	(1343.27)	65.6-	13178.08	12313.09	(864.99)	7.0-
TRUCKS EXPENSES	3992.58	3521.54	(471.04)	13.4-	35345.84	25170.37	(10175.47)	40.4-
OFFICE EQUIPMENT RENTAL	305.08	384.36	79.28	20.6	1901.67	1885.80	(15.87)	.8-
GENERAL SUPPLIES & EXPENSE	752.88	2038.75	1285.87	63.1	2810.78	8724.79	5914.01	67.8
SMALL TOOLS EXPENSE	.00	.00	.00		.00	364.62	364.62	100.0
COMMUNICATIONS EXPENSE	1867.04	1215.66	(651.38)	53.6-	9499.54	10534.19	1034.65	9.8
OUTSIDE SERVICES EMPLOYED	2140.55	9040.13	6899.58	76.3	58278.67	65061.43	6782.76	10.4
PERSONAL AUTO EXPENSE	.00	186.27	186.27	100.0	445.05	1052.80	607.75	57.7
TOTAL OFFICE SUPPLIES & OTHER	28676.55	38197.56	9521.01	24.9	172489.08	185661.97	13172.89	7.1
LIABILITY & CASUALTY INSURANCE	24980.56-	.00	24980.56		27515.32	34591.09	7075.77	20.5
WORKMENS COMPENSATION INSURANCE	.00	.00	.00		20990.00	23919.40	2929.40	12.2
TOTAL INSURANCE EXPENSES	24980.56-	.00	24980.56		48505.32	58510.49	10005.17	17.1

CRESTLINE VILLAGE WATER
INCOME STATEMENT
CRESTLINE - LAKE GREGORY
OCTOBER 31, 2018

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
PAID TIME OFF	16283.04	6623.45	(9659.59)	145.8-	54853.71	50396.18	(4457.53)	8.8-
HOLIDAYS WITH PAY	.00	.00	.00		11357.12	17568.51	6211.39	35.4
GROUP MEDICAL INSURANCE	112225.40	31768.33	(80457.07)	253.3-	204998.27	190609.98	(14388.29)	7.5-
EMPLOYER PAYROLL TAXES	1017.61	1987.98	970.37	48.8	6830.99	14706.01	7875.02	53.5
PENSION PLAN COSTS	26819.78	31148.48	4328.70	13.9	134554.40	186890.98	52336.58	28.0
TOTAL EMPLOYEES BENEFITS EXPEN	156345.83	71528.24	(84817.59)	118.6-	412594.49	460171.66	47577.17	10.3
MAINT & REPAIRS/GEN STRUCTURES	4856.02	3830.88	(1025.14)	26.8-	22548.60	27061.52	4512.92	16.7
MAINT & REPAIRS/GEN EQUIPMENT	6675.21	590.92	(6084.29)	*****	30695.21	24612.47	(6082.74)	24.7-
TOTAL MAINTENANCE OF GENRL PLA	11531.23	4421.80	(7109.43)	160.8-	53243.81	51673.99	(1569.82)	3.0-
DIRECTORS' FEES	.00	615.38	615.38	100.0	4298.59	4199.99	(98.60)	2.3-
COLLECTION & HANDLING CHARGES	.00	.00	.00		21.42	41.54	20.12	48.4
TOTAL OTHER ADMIN & GEN EXPENS	.00	615.38	615.38	100.0	4320.01	4241.53	(78.48)	1.9-
TOTAL OPERATING EXPENSES	320069.28	230287.27	(89782.01)	39.0-	1431883.02	1513652.00	81768.98	5.4
TOTAL EXPENSES	320069.28	230287.27	(89782.01)	39.0-	1431883.02	1513652.00	81768.98	5.4
NET INCOME OR (LOSS-)	60074.20-	38432.39	(98506.59)	256.3-	139915.76	58839.35	81076.41	137.8

***** - VARIANCE PERCENT EXCEEDED 999%

CRESTLINE VILLAGE WATER
TRUCKS & EQUIPMENT
CRESTLINE - LAKE GREGORY
OCTOBER 31, 2018

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	LAST YEAR	VARIANCE	%	ACTUAL	LAST YEAR	VARIANCE	%
TRUCKS EXPENSES								
TRUCKS EXPENSES	27.41	568.00	540.59	95.2	1040.32	1959.41	919.09	46.9
'02 RANGER 4X4	55.08	.00	(55.08)		381.98	540.24	158.26	29.3
'18 F250 4X4	205.50	.00	(205.50)		5436.04	.00	(5436.04)	
'11 FORD ESCAPE 4X4	156.81	224.03	67.22	30.0	4589.49	2468.36	(2121.13)	85.9-
'01 FORD F150 4X4	30.36	.00	(30.36)		483.95	226.43	(257.52)	113.7-
'06 3/4 TON 4X4	.00	241.92	241.92	100.0	1322.97	1553.34	230.37	14.8
'14 FORD EXPLORER	65.37	40.09	(25.28)	63.1-	448.22	619.25	171.03	27.6
'01 FORD F350 UTILITY	26.23	.00	(26.23)		586.39	316.87	(269.52)	85.1-
'06 3/4 TON 4X4	75.77	7425.52	7349.75	99.0	2407.03	8534.75	6127.72	71.8
'13 FORD 150 4X4 SYS	2373.28	307.63	(2065.65)	671.5-	6217.57	1569.55	(4648.02)	296.1-
'06 STERLING WATER TRUCK	526.96	105.14	(421.82)	401.2-	1889.29	321.71	(1567.58)	487.3-
'86 INTL DUMP TRUCK	198.05	110.23	(87.82)	79.7-	1516.35	765.40	(750.95)	98.1-
'98 FREIGHTLINER DUMP	233.34	18.69	(214.65)	*****	7567.58	1997.61	(5569.97)	278.8-
'13 FORD 150 4X4 ML	18.42	260.33	241.91	92.9	1458.66	1449.10	(9.56)	.7-
TOTAL TRUCK EXPENSES	3992.58	9301.58	5309.00	57.1	35345.84	22322.02	(13023.82)	58.3-
GENERAL EQUIPMENT								
MAINT & REPAIRS/GEN EQUIPMENT	5302.59	370.76	(4931.83)	*****	9901.72	5651.54	(4250.18)	75.2-
MAINT & REPAIRS/OFFICE EQUIP	.00	.00	.00		2584.41	1345.50	(1238.91)	92.1-
JD LOADER	178.62	18.69	(159.93)	855.7-	614.81	3830.00	3215.19	83.9
JD 310 BACKHOE	39.35	154.40	115.05	74.5	5557.06	1921.85	(3635.21)	189.2-
CASE 580K BACKHOE	710.46	.00	(710.46)		1334.29	101.62	(1232.67)	*****
CASE 1845	444.19	.00	(444.19)		2861.36	.00	(2861.36)	
CASE ROLLER	.00	.00	.00		832.64	.00	(832.64)	
LAYMOR BROOM	.00	.00	.00		6457.26	99.10	(6358.16)	*****
ASPHALT GRINDER	.00	.00	.00		551.66	871.53	319.87	36.7
TOTAL GENERAL EQUIPMENT	6675.21	543.85	(6131.36)	*****	30695.21	13821.14	(16874.07)	122.1-
TOTAL TRUCKS AND EQUIPMENT	10667.79	9845.43	(822.36)	8.4-	66041.05	36143.16	(29897.89)	82.7-

***** - VARIANCE PERCENT EXCEEDED 999%



**JOHN CHIANG
TREASURER
STATE OF CALIFORNIA**



PMIA Performance Report

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
09/29/18	2.09	2.00	193
09/30/18	2.09	2.00	193
10/01/18	2.11	2.11	205
10/02/18	2.11	2.11	205
10/03/18	2.12	2.11	206
10/04/18	2.12	2.12	206
10/05/18	2.12	2.12	205
10/06/18	2.12	2.12	205
10/07/18	2.12	2.12	205
10/08/18	2.12	2.12	202
10/09/18	2.12	2.12	202
10/10/18	2.13	2.12	202
10/11/18	2.14	2.12	203
10/12/18	2.14	2.12	202
10/13/18	2.14	2.12	202
10/14/18	2.14	2.13	202
10/15/18	2.14	2.13	200
10/16/18	2.15	2.13	198
10/17/18	2.15	2.13	198
10/18/18	2.16	2.13	197
10/19/18	2.16	2.13	197
10/20/18	2.16	2.13	197
10/21/18	2.16	2.13	197
10/22/18	2.16	2.14	199
10/23/18	2.16	2.14	200
10/24/18	2.16	2.14	202
10/25/18	2.16	2.14	200
10/26/18	2.16	2.14	201
10/27/18	2.16	2.14	201
10/28/18	2.16	2.14	201
10/29/18	2.17	2.14	203

*Daily yield does not reflect capital gains or losses

[View Prior Month Daily Rates](#)

LAIF Performance Report

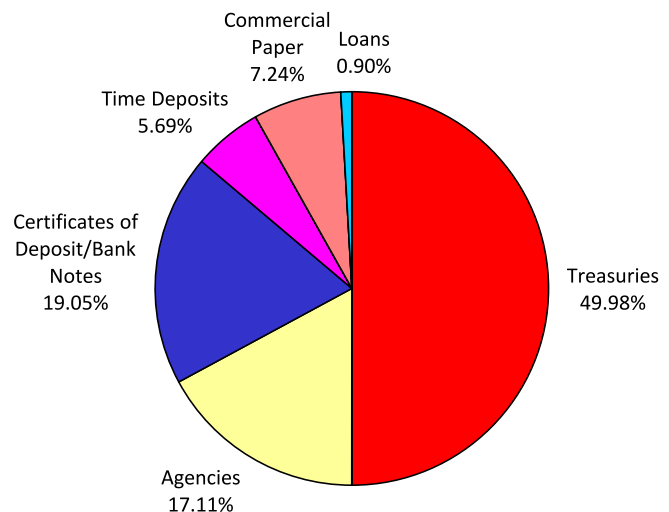
Quarter Ending 09/30/18

Apportionment Rate: 2.16%
 Earnings Ratio: 0.00005909460836489
 Fair Value Factor: 0.997832404
 Daily: 2.09%
 Quarter to Date: 2.00%
 Average Life: 193

PMIA Average Monthly Effective Yields

Sept 2018 2.063
 Aug 2018 1.998
 July 2018 1.944

**Pooled Money Investment Account
Portfolio Composition
09/30/18
\$88.3 billion**



Percentages may not total 100%, due to rounding.

Based on data available as of 10/31/2018

✓
9/19/18
LW

CRESTLINE VILLAGE WATER DISTRICT
PARS OPEB Trust Program

Account Report for the Period
8/1/2018 to 8/31/2018

Alan Clanin
General Manager
Crestline Village Water District
PO Box 3347
Crestline, CA 92325

Account Summary

Source	Beginning Balance as of 8/1/2018	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 8/31/2018
OPEB	\$1,293,774.84	\$0.00	\$17,077.99	\$663.28	\$0.00	\$0.00	\$1,310,189.55
Totals	\$1,293,774.84	\$0.00	\$17,077.99	\$663.28	\$0.00	\$0.00	\$1,310,189.55

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	
1.32%	3.02%	7.37%	7.67%	7.05%	-	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, Trustee and Investment Management fees