

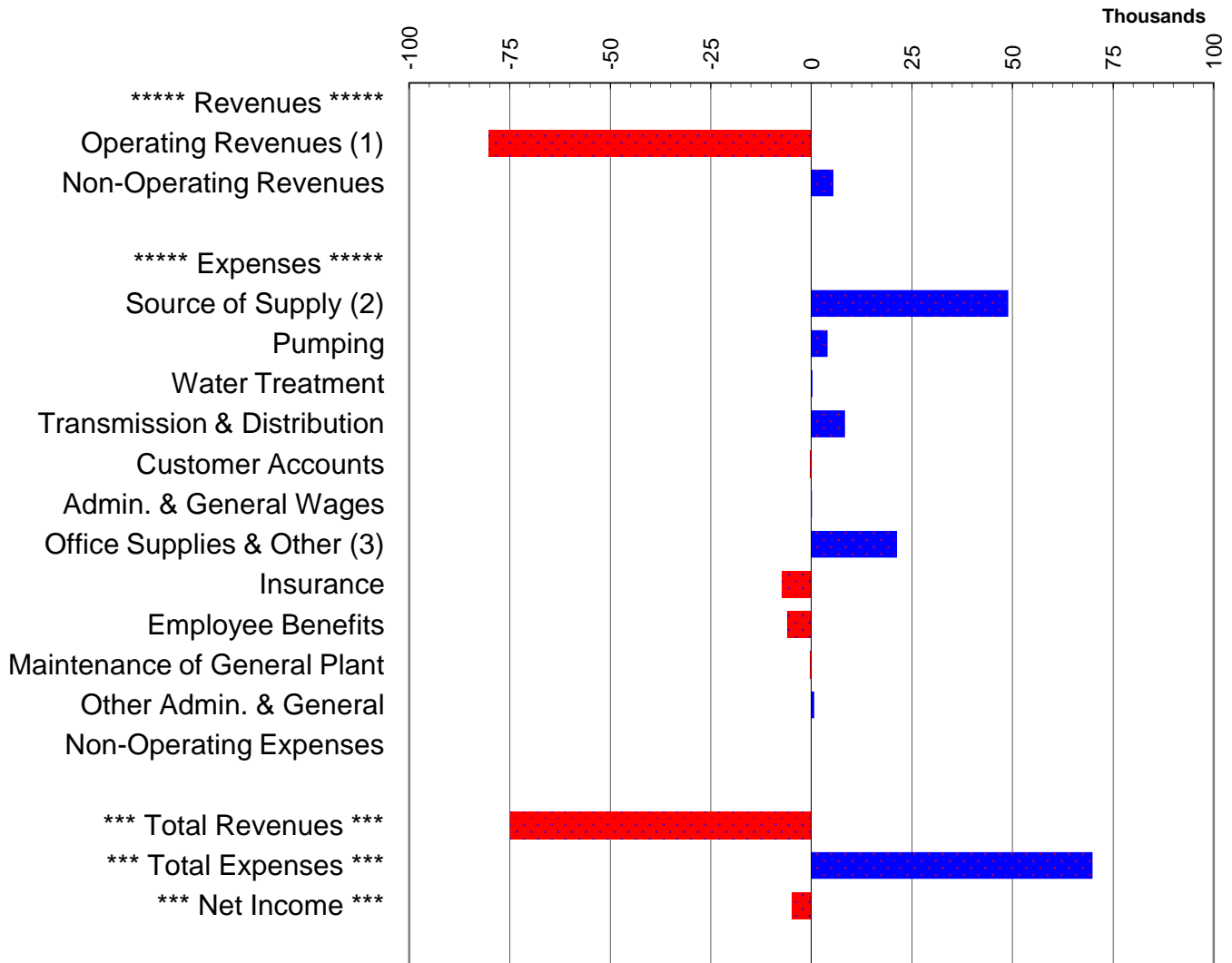
Crestline Village Water District
Cash Budget Comparison
2015-16

	2015-16 Cash Budget	Adjusted Cash Budget	YTD Cash Budget (4/12ths)	Actual Y-T-D	Actual Less Y-T-D Budget
Cash Reserve Carryover from Prior Year	2,244,952	2,244,952	2,244,952	2,240,063	(4,889)
Operating Revenues	2,359,971	2,359,971	786,578	748,018	(38,560)
Operating Expenses - Capitalized Labor	2,613,580	2,613,580	871,106	831,780	(39,326)
Net Income from Operations	(253,609)	(253,609)	(84,528)	(83,762)	766
Non-Operating Revenues	365,570	365,570	121,844	135,893	14,048
Cash Reserves from Current Year	111,961	111,961	37,317	52,131	14,815
Available Cash Reserves	2,356,913	2,356,913	2,282,269	2,292,194	9,926
Discretionary Appropriations					
Inventory	30,000	30,000	9,999	23,275	13,276
Mainline Replacement/Extentions					
Lakeview Approx. 2,500 LF @ \$60.00	150,000	150,000	49,995	7,900	(42,095)
Storage Tank Work					
Zurich III - New 0.20 MG Tank	364,500	364,500	121,488	298,407	176,919
Zurich III - Engineering/Inspection	96,520	96,520	32,170	56,563	24,392
Zurich III - District Force Account Work	100,000	100,000	33,330	4,779	(28,551)
Well Development					
Valle Vertical	100,000	100,000	33,330	510	(32,820)
Electra Vertical	100,000	100,000	33,330	510	(32,820)
Exploration	25,000	25,000	8,333		(8,333)
Upgrade Telemetry Equipment	25,000	25,000	8,333		(8,333)
Other Improvements	20,000	20,000	6,666		(6,666)
Field Equipment					
General	15,000	15,000	5,000		(5,000)
Office & Maintenance Facility					
On-Line Payment Processing	20,000	20,000	6,666		(6,666)
Office Partitions	15,000	15,000	5,000		(5,000)
Board Room Update	20,000	20,000	6,666		(6,666)
General	5,000	5,000	1,667		(1,667)
Office Equipment					
General	5,000	5,000	1,667		(1,667)
Billing Software	45,000	45,000	14,999		(14,999)
Office Computer Equipment	15,000	15,000	5,000	3,410	(1,590)
Total Discretionary Appropriations	1,151,020	1,151,020	383,635	395,354	11,719
Total Appropriations	1,151,020	1,151,020	383,635	395,354	11,719
Total Cash Available	1,205,893	1,205,893	1,898,634	1,896,840	(1,793)
Reserves					
Committed Reserves					
Reserve for Purchased Water	569,300	569,300	569,300	569,300	0
Reserve for Future Improvements	75,235	75,235	75,235	75,235	0
Contingency	261,358	261,358	261,358	261,358	0
Minimum Emergency Cash Reserve	300,000	300,000	300,000	300,000	0
Total Committed Reserves	1,205,893	1,205,893	1,205,893	1,205,893	0
Cash Reserve Carryover	0	0	692,741	690,947	(1,793)
Cash in Bank	150,611	150,611	150,611	130,372	(20,239)
Investments	1,055,282	1,055,282	1,748,023	1,765,958	17,935
Total Cash	1,205,893	1,205,893	1,898,634	1,896,840	(1,793)

Crestline Village Water District

Budget Comparison - Income Statement
AUGUST 2015

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
AUGUST 31, 2015

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
WATER SALES - CRESTLINE VILLAGE								
RESIDENTIAL WATER SALES	72920.44	83073.16	(10152.72)	12.2-	212203.21	236232.16	(24028.95)	10.2-
BUSINESS WATER SALES	16154.15	11781.09	4373.06	37.1	42011.76	45948.14	(3936.38)	8.6-
WATER SALES - CRESTLINE VILLA	89074.59	94854.25	(5779.66)	6.1-	254214.97	282180.30	(27965.33)	9.9-
WATER SALES - LAKE GREGORY								
RESIDENTIAL WATER SALES - LG	94915.05	105243.61	(10328.56)	9.8-	365018.58	401229.66	(36211.08)	9.0-
BUSINESS WATER SALES - LG	4849.90	2679.82	2170.08	81.0	19494.19	34349.03	(14854.84)	43.2-
WATER SALES - LAKE GREGORY	99764.95	107923.43	(8158.48)	7.6-	384512.77	435578.69	(51065.92)	11.7-
OTHER WATER SALES	.00	76.12	(76.12)	100.0-	403.20	554.45	(151.25)	27.3-
TOTAL WATER SALES	188839.54	202853.80	(14014.26)	6.9-	639130.94	718313.44	(79182.50)	11.0-
TAPS & CONNECTION CHARGES	.00	951.59	(951.59)	100.0-	3680.00	3203.96	476.04	14.9
SHUT-OFF & TURN-ON CHARGES	6060.00	6000.91	59.09	1.0	24150.41	25655.31	(1504.90)	5.9-
TOTAL WATER SERVICES	6060.00	6952.50	(892.50)	12.8-	27830.41	28859.27	(1028.86)	3.6-
TOTAL OPERATING REVENUES	194899.54	209806.30	(14906.76)	7.1-	666961.35	747172.71	(80211.36)	10.7-
INTEREST REVENUES	.00	6.47	(6.47)	100.0-	1511.72	1470.30	41.42	2.8
AVAILABILITY ASSESSMENTS	.00	.00	.00		141767.25	136098.36	5668.89	4.2
MISCELLANEOUS REVENUES	10.00	80.49	(70.49)	87.6-	805.44	1029.97	(224.53)	21.8-
TOTAL NON-OPERATING REVENUES	10.00	86.96	(76.96)	88.5-	144084.41	138598.63	5485.78	4.0
TOTAL REVENUES	194909.54	209893.26	(14983.72)	7.1-	811045.76	885771.34	(74725.58)	8.4-
SUPERVISION, LABOR & EXPENSE	8816.40	7365.30	(1451.10)	19.7-	23160.75	22674.39	(486.36)	2.1-
MAINT. OF STRUCTURES & IMPROVE.	873.20	444.66	(428.54)	96.4-	974.07	2397.65	1423.58	59.4
PURCHASED WATER	40430.64	59837.76	19407.12	32.4	110385.66	158405.28	48019.62	30.3
TOTAL SOURCE OF SUPPLY EXPENSE	50120.24	67647.72	17527.48	25.9	134520.48	183477.32	48956.84	26.7
MAINT & REPAIRS TO EQUIPMENT	276.19	600.00	323.81	54.0	737.18	735.10	(2.08)	.3-
MAINT & REPAIRS/STRUCT & IMPROV	113.90	114.15	.25	.2	597.08	943.98	346.90	36.7
FUEL OR POWER PURCHASED	4313.82	5163.36	849.54	16.5	12828.12	16489.10	3660.98	22.2
TOTAL PUMPING EXPENSES	4703.91	5877.51	1173.60	20.0	14162.38	18168.18	4005.80	22.0
SUPERVISION, LABOR & EXPENSE	953.82	1091.35	137.53	12.6	2238.26	2653.76	415.50	15.7
MAINT & REPAIRS/BLDGS & GROUNDS	.00	13.63	13.63	100.0	.00	13.63	13.63	100.0
MAINT & REPAIRS/FIXTURES,EQUIPT	622.15	509.08	(113.07)	22.2-	973.91	809.08	(164.83)	20.4-

CRESTLINE VILLAGE WATER
INCOME STATEMENT
CRESTLINE - LAKE GREGORY
AUGUST 31, 2015

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
TOTAL WATER TREATMENT EXPENSES	1575.97	1614.06	38.09	2.4	3212.17	3476.47	264.30	7.6
STREET & ROAD MAINTENANCE	.00	1738.11	1738.11	100.0	3645.09	5263.49	1618.40	30.7
MAINT & REPAIRS TO T&D MAINS	1512.69	2224.84	712.15	32.0	10394.57	11785.09	1390.52	11.8
LOCATING MAINS	1051.37	1479.03	427.66	28.9	2901.60	4907.39	2005.79	40.9
MAINT & REPAIRS TO RES & TANKS	203.76	2413.04	2209.28	91.6	14807.62	17402.94	2595.32	14.9
MAINT & REPAIRS TO SERVICES	3301.46	4666.90	1365.44	29.3	10154.14	11767.40	1613.26	13.7
MAINT & REPAIRS TO HYDRANTS	8924.46	5531.99	(3392.47)	61.3-	17754.10	14385.25	(3368.85)	23.4-
MAINT & REPAIRS TO METERS, SHOP	.00	.00	.00		.00	124.59	124.59	100.0
MAINT & REPAIRS TO METERS, FIELD	1133.30	3598.01	2464.71	68.5	4628.90	6995.03	2366.13	33.8
TOTAL TRANS & DISTRIB EXPENSES	16127.04	21651.92	5524.88	25.5	64286.02	72631.18	8345.16	11.5
METER READING	.00	.00	.00		512.76	300.00	(212.76)	70.9-
SERVICE CALLS	2533.02	3419.29	886.27	25.9	9989.78	9967.55	(22.23)	.2-
CUSTOMER ACCOUNTS EXPENSES	2533.02	3419.29	886.27	25.9	10502.54	10267.55	(234.99)	2.3-
ADMIN & GENERAL WAGES	24059.61	24543.19	483.58	2.0	92983.09	92995.11	12.02	
FIELD ADMIN & GENERAL WAGES	7978.49	8562.70	584.21	6.8	29224.43	29313.42	88.99	.3
TOTAL ADMIN & GENERAL WAGES	32038.10	33105.89	1067.79	3.2	122207.52	122308.53	101.01	.1
OFFICE SUPPLIES	1135.08	521.53	(613.55)	117.6-	1940.86	2336.45	395.59	16.9
TELEPHONE & TELEGRAPH	700.20	1208.34	508.14	42.1	2329.74	3627.87	1298.13	35.8
ANSWERING SERVICE	200.92	219.28	18.36	8.4	401.84	438.56	36.72	8.4
UTILITIES	424.56	470.70	46.14	9.8	2983.52	10545.43	7561.91	71.7
DUES & SUBSCRIPTIONS	.00	.00	.00		610.75	1987.76	1377.01	69.3
POSTAGE	3255.02	2241.07	(1013.95)	45.2-	13145.63	14646.67	1501.04	10.2
PRINTING & STATIONARY	100.03	150.05	50.02	33.3	313.34	453.63	140.29	30.9
OTHER	3217.76	4520.07	1302.31	28.8	5162.63	8329.03	3166.40	38.0
TRUCKS EXPENSES	2904.54	5814.09	2909.55	50.0	11245.10	15092.48	3847.38	25.5
OFFICE EQUIPMENT RENTAL	158.07	735.09	577.02	78.5	562.98	1066.70	503.72	47.2
GENERAL SUPPLIES & EXPENSE	819.27	946.56	127.29	13.4	1329.01	1573.56	244.55	15.5
SMALL TOOLS EXPENSE	16.91	100.00	83.09	83.1	287.64	560.83	273.19	48.7
COMMUNICATIONS EXPENSE	664.12	462.27	(201.85)	43.7-	2663.61	2918.58	254.97	8.7
OUTSIDE SERVICES EMPLOYED	20548.62	21113.66	565.04	2.7	39659.18	39834.00	174.82	.4
PERSONAL AUTO EXPENSE	.00	.00	.00		225.36	768.82	543.46	70.7
TOTAL OFFICE SUPPLIES & OTHER	34145.10	38502.71	4357.61	11.3	82861.19	104180.37	21319.18	20.5
WORKMENS COMPENSATION INSURANCE	22490.04	10000.00	(12490.04)	124.9-	22490.04	15196.58	(7293.46)	48.0-
TOTAL INSURANCE EXPENSES	22490.04	10000.00	(12490.04)	124.9-	22490.04	15196.58	(7293.46)	48.0-
PAID TIME OFF	3683.26	8176.15	4492.89	55.0	19788.27	24152.00	4363.73	18.1
HOLIDAYS WITH PAY	.00	.00	.00		5649.73	6352.37	702.64	11.1
GROUP MEDICAL INSURANCE	63196.90	39948.77	(23248.13)	58.2-	130593.21	120346.65	(10246.56)	8.5-
EMPLOYER PAYROLL TAXES	1491.61	949.52	(542.09)	57.1-	3941.68	3957.61	15.93	.4

CRESTLINE VILLAGE WATER
INCOME STATEMENT
CRESTLINE - LAKE GREGORY
AUGUST 31, 2015

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
PENSION PLAN COSTS	29931.06	29016.30	(914.76)	3.2-	109780.96	109060.64	(720.32)	.7-
TOTAL EMPLOYEES BENEFITS EXPEN	98302.83	78090.74	(20212.09)	25.9-	269753.85	263869.27	(5884.58)	2.2-
MAINT & REPAIRS/GEN STRUCTURES	5136.83	3851.50	(1285.33)	33.4-	12610.36	10791.70	(1818.66)	16.9-
MAINT & REPAIRS/GEN EQUIPMENT	3649.33-	1512.55	5161.88	341.3	3484.10	4970.31	1486.21	29.9
TOTAL MAINTENANCE OF GENRL PLA	1487.50	5364.05	3876.55	72.3	16094.46	15762.01	(332.45)	2.1-
DIRECTORS' FEES	500.00	606.06	106.06	17.5	2200.00	2872.73	672.73	23.4
COLLECTION & HANDLING CHARGES	.00	.00	.00		28.20	36.68	8.48	23.1
TOTAL OTHER ADMIN & GEN EXPENS	500.00	606.06	106.06	17.5	2228.20	2909.41	681.21	23.4
TOTAL OPERATING EXPENSES	264023.75	265879.95	1856.20	.7	742318.85	812246.87	69928.02	8.6
TOTAL EXPENSES	264023.75	265879.95	1856.20	.7	742318.85	812246.87	69928.02	8.6
NET INCOME OR (LOSS-)	69114.21-	55986.69-	(13127.52)	23.4	68726.91	73524.47	(4797.56)	6.5-

CRESTLINE VILLAGE WATER
TRUCKS & EQUIPMENT
CRESTLINE - LAKE GREGORY
AUGUST 31, 2015

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	LAST YEAR	VARIANCE	%	ACTUAL	LAST YEAR	VARIANCE	%
TRUCKS EXPENSES								
TRUCKS EXPENSES	30.76	36.33	5.57	15.3	481.52	546.26	64.74	11.9
'02 RANGER 4X4	210.84	228.85	18.01	7.9	584.10	503.22	(80.88)	16.1-
'11 FORD ESCAPE 4X4	483.79	970.80	487.01	50.2	1572.41	2602.54	1030.13	39.6
'01 FORD F150 4X4	138.99	67.69	(71.30)	105.3-	453.87	309.53	(144.34)	46.6-
'06 3/4 TON 4X4	368.43	703.11	334.68	47.6	1183.39	1673.38	489.99	29.3
'14 FORD EXPLORER	289.95	287.36	(2.59)	.9-	415.23	917.02	501.79	54.7
.	.00	.00	.00		.00	156.76	156.76	100.0
'01 FORD F350,4X2, UTILITY	183.09	649.63	466.54	71.8	522.55	1208.46	685.91	56.8
'06 3/4 TON 4X4	277.30	681.94	404.64	59.3	816.86	3497.57	2680.71	76.6
.	99.78-	.00	99.78		.00	.00	.00	
'13 FORD 150 4X4 SW	350.97	633.64	282.67	44.6	637.77	1306.38	668.61	51.2
'06 STERLING WATER TRUCK	50.80	480.12	429.32	89.4	139.76	510.06	370.30	72.6
'86 INTL DUMP TRUCK	84.93	105.26	20.33	19.3	1554.69	285.46	(1269.23)	444.6-
.	168.98-	131.35	300.33	228.6	46.94	482.03	435.09	90.3
'98 FREIGHTLINER DUMP	195.09	446.25	251.16	56.3	1111.71	538.44	(573.27)	106.5-
'13 FORD 150 4X4 CH	508.36	683.47	175.11	25.6	1724.30	1253.44	(470.86)	37.6-
TOTAL TRUCK EXPENSES	2904.54	6105.80	3201.26	52.4	11245.10	15790.55	4545.45	28.8
GENERAL EQUIPMENT								
MAINT & REPAIRS/GEN EQUIPMENT	4673.08-	244.71	4917.79	*****	1637.25	3061.70	1424.45	46.5
MAINT & REPAIRS/OFFICE EQUIP	.00	.00	.00		429.86	88.00	(341.86)	388.5-
JD LOADER	.00	.00	.00		.00	32.71	32.71	100.0
JD 310 BACKHOE	642.51	323.33	(319.18)	98.7-	966.78	2499.85	1533.07	61.3
CASE 580K BACKHOE	365.81	43.62	(322.19)	738.6-	419.75	65.11	(354.64)	544.7-
CASE 1845	.00	29.99	29.99	100.0	15.03	44.77	29.74	66.4
CASE ROLLER	.00	42.07	42.07	100.0	.00	42.07	42.07	100.0
LAYMOR BROOM	15.43	101.02	85.59	84.7	15.43	114.42	98.99	86.5
TOTAL GENERAL EQUIPMENT	3649.33-	784.74	4434.07	565.0	3484.10	5948.63	2464.53	41.4
TOTAL TRUCKS AND EQUIPMENT	744.79-	6890.54	7635.33	110.8	14729.20	21739.18	7009.98	32.2

***** - VARIANCE PERCENT EXCEEDED 999%



**JOHN CHIANG
TREASURER
STATE OF CALIFORNIA**



PMIA Performance Report

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
08/27/15	0.33	0.33	215
08/28/15	0.33	0.33	215
08/29/15	0.33	0.33	215
08/30/15	0.33	0.33	215
08/31/15	0.33	0.33	216
09/01/15	0.34	0.33	225
09/02/15	0.34	0.33	225
09/03/15	0.34	0.33	222
09/04/15	0.34	0.33	222
09/05/15	0.34	0.33	222
09/06/15	0.34	0.33	222
09/07/15	0.34	0.33	222
09/08/15	0.34	0.33	219
09/09/15	0.34	0.33	219

*Daily yield does not reflect capital gains or losses

LAIF Performance Report

Quarter Ending 06/30/15

Apportionment Rate: 0.28%
 Earnings Ratio: 0.00000776875573384
 Fair Value Factor: 1.000375979
 Daily: 0.31%
 Quarter to Date: 0.29%
 Average Life: 239

PMIA Average Monthly Effective Yields

AUG 2015 0.330%
 JUL 2015 0.320%
 JUN 2015 0.299%

**Pooled Money Investment Account
Portfolio Composition
\$67.3 billion
8/31/15**

