
crestline village



WATER DISTRICT

Memo

To: Board of Directors
From: Larrie Ann Davis
Date: September 13, 2019
Subject: Monthly Financials

Below are the District's cash balances at August 31, 2019:

Cash in Bank (California Bank & Trust):	\$ 203,892.55
Cash in Bank (Arrowhead Credit Union):	\$ 71,373.74
LAIF:	<u>\$1,873,122.84</u>
TOTAL:	\$2,148,389.13



CALIFORNIA STATE TREASURER FIONA MA, CPA



PMIA Performance Report

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
08/12/19	2.35	2.37	180
08/13/19	2.35	2.37	180
08/14/19	2.35	2.37	179
08/15/19	2.35	2.37	183
08/16/19	2.35	2.37	183
08/17/19	2.35	2.37	183
08/18/19	2.35	2.37	183
08/19/19	2.35	2.37	181
08/20/19	2.34	2.37	179
08/21/19	2.34	2.37	179
08/22/19	2.33	2.37	179
08/23/19	2.33	2.37	178
08/24/19	2.33	2.37	178
08/25/19	2.33	2.36	178
08/26/19	2.33	2.36	175
08/27/19	2.33	2.36	176
08/28/19	2.33	2.36	175
08/29/19	2.32	2.36	175
08/30/19	2.32	2.36	180
08/31/19	2.32	2.36	180
09/01/19	2.32	2.36	180
09/02/19	2.32	2.36	180
09/03/19	2.31	2.36	179
09/04/19	2.31	2.36	178
09/05/19	2.31	2.36	178
09/06/19	2.30	2.36	179
09/07/19	2.30	2.36	179
09/08/19	2.30	2.36	179
09/09/19	2.31	2.35	177
09/10/19	2.30	2.35	176
09/11/19	2.30	2.35	176

*Daily yield does not reflect capital gains or losses

[View Prior Month Daily Rates](#)

LAIF Performance Report

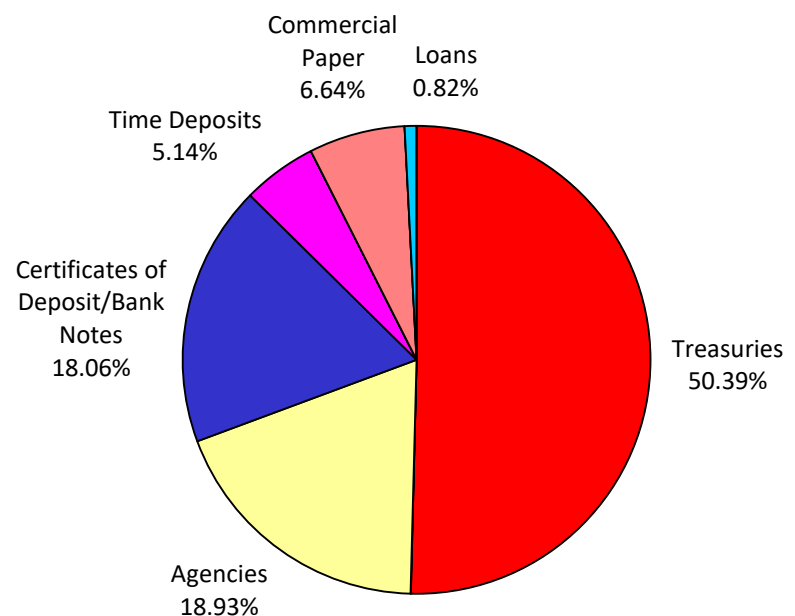
Quarter Ending 06/30/19

Apportionment Rate: 2.57
 Earnings Ratio: .00007028813234525
 Fair Value Factor: 1.001711790
 Daily: 2.39%
 Quarter to Date: 2.44%
 Average Life: 173

PMIA Average Monthly Effective Yields

Aug 2019 2.341
 July 2019 2.379
 June 2019 2.428

Pooled Money Investment Account Portfolio Composition 08/31/19 \$94.8 billion



Percentages may not total 100% due to rounding

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1)

Based on data available as of 09/11/2019



Crestline Village Water District, CA

Monthly Budget Report Account Summary

For Fiscal: Current Period Ending: 09/30/2019

	September Budget	September Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
Fund: 100 - GENERAL FUND									
Revenue									
100-411000	RESIDENTIAL WATER SALES	210,826.21	114,684.10	-96,142.11 -45.60 %	1,054,131.05	522,318.69	-531,812.36 -50.45 %		2,530,927.00
100-412000	BUSINESS WATER SALES	23,076.26	7,442.51	-15,633.75 -67.75 %	115,381.30	535,764.13	420,382.83 364.34 %		277,026.00
100-417000	OTHER WATER SALES	1,832.60	277.20	-1,555.40 -84.87 %	9,163.00	2,792.82	-6,370.18 -69.52 %		22,000.00
100-423100	TAPS & CONNECTION CHARGES	416.50	0.00	-416.50 -100.00 %	2,082.50	6,140.00	4,057.50 194.84 %		5,000.00
100-423200	SHUT-OFF & TURN-ON CHARGES	5,883.14	3,030.00	-2,853.14 -48.50 %	29,415.70	28,025.23	-1,390.47 -4.73 %		70,626.00
100-491000	REVENUE FROM LEASES	166.60	0.00	-166.60 -100.00 %	833.00	0.00	-833.00 -100.00 %		2,000.00
100-492000	INTEREST REVENUES	2,665.60	0.00	-2,665.60 -100.00 %	13,328.00	11,311.40	-2,016.60 -15.13 %		32,000.00
100-493100	TAXES REVENUE	21,136.04	0.00	-21,136.04 -100.00 %	105,680.20	0.00	-105,680.20 -100.00 %		253,734.00
100-493200	AVAILABILITY ASSESSMENTS	11,828.60	0.00	-11,828.60 -100.00 %	59,143.00	139,673.95	80,530.95 136.16 %		142,000.00
100-495250	CONTRIBUTIONS IN AID RECEIVED	249.90	0.00	-249.90 -100.00 %	1,249.50	1,520.00	270.50 21.65 %		3,000.00
100-495900	MISCELLANEOUS REVENUES	1,124.55	310.00	-814.55 -72.43 %	5,622.75	21,190.65	15,567.90 276.87 %		13,500.00
	Total Revenue:	279,206.00	125,743.81	-153,462.19 -54.96 %	1,396,030.00	1,268,736.87	-127,293.13 -9.12 %		3,351,813.00
Expense									
100-511000	SUPERVISION, LABOR & EXPENSE	5,843.24	1,505.14	4,338.10 74.24 %	29,216.20	20,203.38	9,012.82 30.85 %		70,147.00
100-512000	MAINT. OF STRUCTURES & IMPROVE.	169.34	1,929.67	-1,760.33 -1,039.52 %	846.70	30,056.29	-29,209.59 -3,449.82 %		2,033.00
100-513000	PURCHASED WATER	31,237.50	0.00	31,237.50 100.00 %	156,187.50	95,136.37	61,051.13 39.09 %		375,000.00
100-522100	MAINT & REPAIRS TO EQUIPMENT	1,305.72	44.58	1,261.14 96.59 %	6,528.60	7,613.69	-1,085.09 -16.62 %		15,675.00
100-522200	MAINT & REPAIRS/STRUCT & IMPROV	127.61	0.00	127.61 100.00 %	638.05	1,835.12	-1,197.07 -187.61 %		1,532.00
100-523000	FUEL OR POWER PURCHASED	5,831.00	0.00	5,831.00 100.00 %	29,155.00	18,139.18	11,015.82 37.78 %		70,000.00
100-531000	SUPERVISION, LABOR & EXPENSE	708.05	1,498.45	-790.40 -111.63 %	3,540.25	6,218.68	-2,678.43 -75.66 %		8,500.00
100-532100	MAINT & REPAIRS/BLDGS & GROUNDS	249.90	0.00	249.90 100.00 %	1,249.50	6,860.00	-5,610.50 -449.02 %		3,000.00
100-532200	MAINT & REPAIRS/FIXTURES,EQUIPT	416.50	289.29	127.21 30.54 %	2,082.50	-13,255.98	15,338.48 736.54 %		5,000.00
100-542100	STREET & ROAD MAINTENANCE	3,051.77	214.20	2,837.57 92.98 %	15,258.85	13,892.67	1,366.18 8.95 %		36,636.00
100-542200	MAINT & REPAIRS TO T&D MAINS	6,280.48	10,444.02	-4,163.54 -66.29 %	31,402.40	44,306.99	-12,904.59 -41.09 %		75,396.00
100-542300	LOCATING MAINS	1,247.08	603.91	643.17 51.57 %	6,235.40	11,937.17	-5,701.77 -91.44 %		14,971.00
100-542400	MAINT & REPAIRS TO RES & TANKS	4,583.16	284.34	4,298.82 93.80 %	22,915.80	22,742.74	173.06 0.76 %		55,020.00
100-542500	MAINT & REPAIRS TO SERVICES	5,531.86	2,362.97	3,168.89 57.28 %	27,659.30	21,410.60	6,248.70 22.59 %		66,409.00
100-542600	MAINT & REPAIRS TO HYDRANTS	1,553.87	1,378.57	175.30 11.28 %	7,769.35	4,599.31	3,170.04 40.80 %		18,654.00
100-542700	MAINT & REPAIRS TO METERS, SHOP	416.50	0.00	416.50 100.00 %	2,082.50	281.34	1,801.16 86.49 %		5,000.00
100-542800	MAINT & REPAIRS TO METERS,FIELD	2,224.60	149.00	2,075.60 93.30 %	11,123.00	3,937.08	7,185.92 64.60 %		26,706.00
100-551000	METER READING	708.05	100.77	607.28 85.77 %	3,540.25	1,905.83	1,634.42 46.17 %		8,500.00
100-552000	SERVICE CALLS	2,829.45	1,018.46	1,810.99 64.01 %	14,147.25	10,484.79	3,662.46 25.89 %		33,967.00
100-558000	UNCOLLECTIBLE ACCOUNTS W/O	249.90	0.00	249.90 100.00 %	1,249.50	0.00	1,249.50 100.00 %		3,000.00
100-561000	ADMIN & GENERAL WAGES	37,046.34	15,217.40	21,828.94 58.92 %	185,231.70	150,338.02	34,893.68 18.84 %		444,734.00

Monthly Budget Report

For Fiscal: Current Period Ending: 09/30/2019

		September	September	Variance		YTD	YTD	Variance		Total Budget
		Budget	Activity	Favorable	Percent	Budget	Activity	(Unfavorable)	Percent	
				(Unfavorable)	Remaining			(Unfavorable)	Remaining	
100-561500	FIELD ADMIN & GENERAL WAGES	9,668.04	4,486.00	5,182.04	53.60 %	48,340.20	46,246.64	2,093.56	4.33 %	116,063.00
100-562110	OFFICE SUPPLIES	656.90	0.00	656.90	100.00 %	3,284.50	2,246.20	1,038.30	31.61 %	7,886.00
100-562120	TELEPHONE & TELEGRAPH	952.70	46.49	906.21	95.12 %	4,763.50	6,064.65	-1,301.15	-27.31 %	11,437.00
100-562130	ANSWERING SERVICE	93.37	0.00	93.37	100.00 %	466.85	479.36	-12.51	-2.68 %	1,121.00
100-562140	UTILITIES	1,797.53	0.00	1,797.53	100.00 %	8,987.65	7,280.71	1,706.94	18.99 %	21,579.00
100-562150	DUES & SUBSCRIPTIONS	1,618.35	0.00	1,618.35	100.00 %	8,091.75	1,068.93	7,022.82	86.79 %	19,428.00
100-562160	POSTAGE	2,714.16	882.77	1,831.39	67.48 %	13,570.80	7,694.64	5,876.16	43.30 %	32,583.00
100-562170	PRINTING & STATIONARY	708.05	0.00	708.05	100.00 %	3,540.25	5,141.33	-1,601.08	-45.23 %	8,500.00
100-562180	OTHER	2,705.12	130.50	2,574.62	95.18 %	13,525.60	7,566.66	5,958.94	44.06 %	32,474.54
100-562200	TRUCKS EXPENSES	3,748.50	32.36	3,716.14	99.14 %	18,742.50	1,174.59	17,567.91	93.73 %	45,000.00
100-562201	02 RANGER 4X4	0.00	0.00	0.00	0.00 %	0.00	756.05	-756.05	0.00 %	0.00
100-562203	'18 FORD F250 4X4 STANDARD	0.00	0.00	0.00	0.00 %	0.00	1,263.49	-1,263.49	0.00 %	0.00
100-562204	11 FORD ESCAPE 4X4	0.00	28.31	-28.31	0.00 %	0.00	1,268.93	-1,268.93	0.00 %	0.00
100-562205	01 FORD F150 4X4	0.00	0.00	0.00	0.00 %	0.00	238.67	-238.67	0.00 %	0.00
100-562207	14 FORD EXPLORER	0.00	114.89	-114.89	0.00 %	0.00	628.15	-628.15	0.00 %	0.00
100-562209	01 FORD F350,4X2, UTILITY	0.00	22.47	-22.47	0.00 %	0.00	336.05	-336.05	0.00 %	0.00
100-562210	Office Supplies	0.00	0.00	0.00	0.00 %	0.00	-984.84	984.84	0.00 %	0.00
100-562214	13 FORD 150 4X4 SW	0.00	29.72	-29.72	0.00 %	0.00	3,740.59	-3,740.59	0.00 %	0.00
100-562215	06 STERLING WATER TRUCK	0.00	0.00	0.00	0.00 %	0.00	414.26	-414.26	0.00 %	0.00
100-562216	86 INTL DUMP TRUCK	0.00	59.80	-59.80	0.00 %	0.00	6,014.62	-6,014.62	0.00 %	0.00
100-562218	98 FREIGHTLINER DUMP	0.00	0.00	0.00	0.00 %	0.00	1,005.84	-1,005.84	0.00 %	0.00
100-562219	13 FORD 150 4X4 ML	0.00	21.50	-21.50	0.00 %	0.00	1,834.52	-1,834.52	0.00 %	0.00
100-562300	OFFICE EQUIPMENT RENTAL	379.18	0.00	379.18	100.00 %	1,895.90	1,377.64	518.26	27.34 %	4,552.00
100-562400	GENERAL SUPPLIES & EXPENSE	449.73	0.00	449.73	100.00 %	2,248.65	2,532.14	-283.49	-12.61 %	5,399.00
100-562500	SMALL TOOLS EXPENSE	166.60	0.00	166.60	100.00 %	833.00	0.00	833.00	100.00 %	2,000.00
100-562510	SMALL OFFICE EQUIPMENT	208.25	0.00	208.25	100.00 %	1,041.25	351.63	689.62	66.23 %	2,500.00
100-562600	COMMUNICATIONS EXPENSE	2,499.00	770.99	1,728.01	69.15 %	12,495.00	5,920.85	6,574.15	52.61 %	30,000.00
100-562700	OUTSIDE SERVICES EMPLOYED	12,495.00	1,658.28	10,836.72	86.73 %	62,475.00	27,062.61	35,412.39	56.68 %	150,000.00
100-562800	PERSONAL AUTO EXPENSE	124.95	0.00	124.95	100.00 %	624.75	1,123.39	-498.64	-79.81 %	1,500.00
100-563100	LIABILITY & CASUALTY INSURANCE	3,915.10	0.00	3,915.10	100.00 %	19,575.50	12,523.55	7,051.95	36.02 %	47,000.00
100-563200	WORKMENS COMPENSATION INSURAN	2,023.35	0.00	2,023.35	100.00 %	10,116.75	36,340.91	-26,224.16	-259.22 %	24,290.00
100-564200	PAID TIME OFF	9,082.69	3,168.36	5,914.33	65.12 %	45,413.45	40,756.52	4,656.93	10.25 %	109,036.00
100-564250	COMP TIME OFF	0.00	148.18	-148.18	0.00 %	0.00	5,131.52	-5,131.52	0.00 %	0.00
100-564300	HOLIDAYS WITH PAY	3,302.59	3,441.68	-139.09	-4.21 %	16,512.95	11,600.48	4,912.47	29.75 %	39,647.00
100-564400	GROUP MEDICAL INSURANCE	35,391.25	38,290.15	-2,898.90	-8.19 %	176,956.25	282,140.95	-105,184.70	-59.44 %	424,865.00
100-564500	EMPLOYER PAYROLL TAXES	1,277.57	570.43	707.14	55.35 %	6,387.85	5,320.60	1,067.25	16.71 %	15,337.00
100-564600	PENSION PLAN COSTS	23,731.17	4,249.65	19,481.52	82.09 %	118,655.85	86,396.16	32,259.69	27.19 %	284,888.00
100-567100	MAINT & REPAIRS/GEN STRUCTURES	3,987.75	5,212.09	-1,224.34	-30.70 %	19,938.75	29,728.04	-9,789.29	-49.10 %	47,872.23
100-567200	MAINT & REPAIRS/GEN EQUIPMENT	4,404.23	475.80	3,928.43	89.20 %	22,021.15	7,151.68	14,869.47	67.52 %	52,872.00
100-567210	MAINT & REPAIRS/OFFICE EQUIP	166.60	0.00	166.60	100.00 %	833.00	2,479.50	-1,646.50	-197.66 %	2,000.00
100-567221	JD LOADER	0.00	0.00	0.00	0.00 %	0.00	2,405.87	-2,405.87	0.00 %	0.00
100-567222	JD 310 BACKHOE	0.00	0.00	0.00	0.00 %	0.00	298.75	-298.75	0.00 %	0.00

Monthly Budget Report

For Fiscal: Current Period Ending: 09/30/2019

	September Budget	September Activity	Variance Favorable (Unfavorable)	Percent Remaining	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Remaining	Total Budget
100-567223 CASE 580K BACKHOE	0.00	0.00	0.00	0.00 %	0.00	79.32	-79.32	0.00 %	0.00
100-567226 JD 310 HL	0.00	0.00	0.00	0.00 %	0.00	655.41	-655.41	0.00 %	0.00
100-567227 CASE ROLLER	0.00	0.00	0.00	0.00 %	0.00	57.83	-57.83	0.00 %	0.00
100-567228 LAYMOR BROOM	0.00	329.98	-329.98	0.00 %	0.00	329.98	-329.98	0.00 %	0.00
100-567230 ASPHALT GRINDER	0.00	0.00	0.00	0.00 %	0.00	371.31	-371.31	0.00 %	0.00
100-568100 DIRECTORS' FEES	749.70	0.00	749.70	100.00 %	3,748.50	2,600.00	1,148.50	30.64 %	9,000.00
100-568200 COLLECTION & HANDLING CHARGES	83.30	0.00	83.30	100.00 %	416.50	30.96	385.54	92.57 %	1,000.00
Total Expense:	240,712.65	101,211.17	139,501.48	57.95 %	1,203,563.25	1,124,890.91	78,672.34	6.54 %	2,889,709.77
Total Fund: 100 - GENERAL FUND:	38,493.35	24,532.64	-13,960.71		192,466.75	143,845.96	-48,620.79		462,103.23
Report Total:	38,493.35	24,532.64	-13,960.71		192,466.75	143,845.96	-48,620.79		462,103.23

Group Summary

Account Type	September Budget	September Activity	Variance		YTD Budget	YTD Activity	Variance		Total Budget
			Favorable (Unfavorable)	Percent Remaining			Favorable (Unfavorable)	Percent Remaining	
Fund: 100 - GENERAL FUND									
Revenue	279,206.00	125,743.81	-153,462.19	-54.96 %	1,396,030.00	1,268,736.87	-127,293.13	-9.12 %	3,351,813.00
Expense	240,712.65	101,211.17	139,501.48	57.95 %	1,203,563.25	1,124,890.91	78,672.34	6.54 %	2,889,709.77
Total Fund: 100 - GENERAL FUND:	38,493.35	24,532.64	-13,960.71		192,466.75	143,845.96	-48,620.79		462,103.23
Report Total:	38,493.35	24,532.64	-13,960.71		192,466.75	143,845.96	-48,620.79		462,103.23

Fund Summary

Fund	September Budget	September Activity	Variance		YTD Budget	YTD Activity	Variance		Total Budget
			Favorable (Unfavorable)	Percent Remaining			Favorable (Unfavorable)	Percent Remaining	
100 - GENERAL FUND	38,493.35	24,532.64	-13,960.71		192,466.75	143,845.96	-48,620.79		462,103.23
Report Total:	38,493.35	24,532.64	-13,960.71		192,466.75	143,845.96	-48,620.79		462,103.23