

Crestline Village Water District
Cash Budget Comparison
2014-15

	2014-15 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	2,699,523	2,699,523	2,699,523	2,739,870	40,347
Operating Revenues	2,480,981	2,480,981	1,240,491	1,254,185	13,695
Operating Expenses - Capitalized Labor	2,451,503	2,451,503	1,225,752	1,473,068	247,316
Net Income from Operations	29,478	29,478	14,739	(218,883)	(233,622)
Non-Operating Revenues	367,342	367,342	183,671	151,409	(32,262)
Cash Reserves from Current Year	396,820	396,820	198,410	(67,473)	(265,883)
Available Cash Reserves	3,096,343	3,096,343	2,897,933	2,672,397	(225,536)
Discretionary Appropriations					
Mainline Replacement/Extentions					
Lakeview Approx. 2,500 LF @ \$60.00	150,000	150,000	75,000	10,054	(64,946)
Storage Tank Work					
Zurich II - New 0.20 MG Tank	557,500	557,500	278,750	354,410	75,660
Zurich II - Engineering/Inspection	110,340	110,340	55,170	44,792	(10,378)
Zurich I - Demolition	70,000	70,000	35,000		(35,000)
Zurich I - Preliminary	50,000	50,000	25,000		(25,000)
Well Development					
Valle Drive	100,000	100,000	50,000	21,094	(28,906)
Electra 64 & Chillon 64	50,000	50,000	25,000		(25,000)
Exploration	25,000	25,000	12,500		(12,500)
Upgrade Telemetry Equip - Upgrade Radios	10,000	10,000	5,000		(5,000)
Other Improvements	25,000	25,000	12,500		(12,500)
Field Equipment					
General	20,000	20,000	10,000		(10,000)
Office & Maintenance Facility					
Window Treatments	8,000	8,000	4,000		(4,000)
General	10,000	10,000	5,000		(5,000)
Office Equipment					
General	5,000	5,000	2,500	2,480	(20)
Office Computer Equipment	25,000	25,000	12,500	1,871	(10,629)
Total Discretionary Appropriations	1,215,840	1,215,840	607,920	434,701	(173,219)
Total Appropriations	1,215,840	1,215,840	607,920	434,701	(173,219)
Total Cash Available	1,880,503	1,880,503	2,290,013	2,237,696	(52,317)
Reserves					
Committed Reserves					
Reserve for Purchased Water	634,000	634,000	700,000	700,000	0
Reserve for Future Improvements	701,353	701,353	350,677	350,677	0
Contingency	245,150	245,150	122,575	122,575	0
Minimum Emergency Cash Reserve	300,000	300,000	300,000	300,000	0
Total Committed Reserves	1,880,503	1,880,503	1,473,252	1,473,252	0
Cash Reserve Carryover	0	0	816,762	764,444	(52,317)
Cash in Bank	10,000	10,000	10,000	(138,893)	(148,893)
Investments	1,870,503	1,870,503	2,280,013	2,376,589	96,576
Total Cash	1,880,503	1,880,503	2,290,013	2,237,696	(52,317)

CRESTLINE VILLAGE WATER
BALANCE SHEET
CRESTLINE - LAKE GREGORY
OCTOBER 31, 2014

LAND		297,067.15
OTHER LAND RIGHTS		3,101.45
STRUCTURES & IMPROVEMENTS	17,711.74	
WELLS, SPRINGS, ETC.	624,246.15	
SUPPLY MAINS	24,886.05	

TOTAL SOURCE OF SUPPLY PLANT	666,843.94	

STRUCTURES & IMPROVEMENTS	266,133.16	
PUMPING EQUIPMENT	143,393.74	
TELEMETERING EQUIPMENT	51,178.82	

TOTAL PUMPING PLANT	460,705.72	

STRUCTURES & IMPROVEMENTS	10,041.05	
EQUIPMENT	80,426.51	

TOTAL WATER TREATMENT PLANT	90,467.56	

STRUCTURES & IMPROVEMENTS	525,708.46	
RESERVOIRS & TANKS	5,243,285.41	
TRANSMISSION & DISTRIB. MAINS	8,422,287.59	
HYDRANTS	790,025.34	
SERVICES	1,096,320.61	
METERS	1,590,800.81	

TOTAL TRANS. & DISTRIB. PLANT	17,668,428.22	

STRUCTURES & IMPROVEMENTS	1,256,795.45	
OFFICE FURNITURE & EQUIPMENT	370,098.20	
TRANSPORTATION EQUIPMENT	403,406.57	
TOOLS, SHOP & GARAGE EQUIPMENT	682,406.62	
COMMUNICATIONS EQUIPMENT	129,401.38	

TOTAL GENERAL PLANT	2,842,108.22	

UTILITY PLANT IN SERVICE	21,728,553.66	

CONSTRUCTION IN PROGRESS	547,582.01	

TOTAL CONSTRUCTION IN PROGRESS	547,582.01	

CRESTLINE VILLAGE WATER
BALANCE SHEET
CRESTLINE - LAKE GREGORY
OCTOBER 31, 2014

SUB-TOTAL, UTILITY PLANT	22,276,135.67	
DEPRECIATION, SOURCE OF SUPPLY	399,410.82-	
DEPRECIATION, PUMPING PLANT	389,477.78-	
DEPRECIATION, WATER TREATMENT	84,507.26-	
DEPRECIATION, TRANS & DISTRIB	8,641,458.34-	
DEPRECIATION, GENERAL PLANT	2,181,707.54-	
TOTAL ACCUMULATED DEPRECIATION	11,696,561.74-	
TOTAL UTILITY PLANT		10,579,573.93
CASH IN BANK, CHECKING	57,604.27	
CASH IN BANK, PAYROLL ACCOUNT	3,563.47	
PETTY CASH	500.00	
TEMPORARY INVESTMENTS	2,376,588.78	
ACCOUNTS RECEIVABLE, UTILITY	138,149.48	
ACCOUNTS RECEIVABLE, OTHER	2,010.69	
EMPLOYEES, FOR RETIREMENT PLAN	164.28-	
PROPERTY TAXES RECEIVABLE	47,365.96	
ALLOWANCE FOR UNCOLLECTIBLES	358.39-	
ASSESSMENTS RECEIVABLE	84,689.83	
INVENTORY, MATERIALS & SUPPLIES	111,318.03	
PREPAYMENTS	67,004.53	
OTHER CURRENT ASSETS	491.17	
TOTAL CURRENT ASSETS		2,888,763.54
TOTAL ASSETS & OTHER DEBITS		13,768,506.07

CRESTLINE VILLAGE WATER
BALANCE SHEET
CRESTLINE - LAKE GREGORY
OCTOBER 31, 2014

ACCOUNTS PAYABLE	124,969.40	
DEPOSITS, CUSTOMERS	80.00	
DEPOSITS, CONSTRUCTION	5,300.00	
ACCRUED PAYROLL	29,905.83-	
S.D.I. WITHHELD	358.25	
STATE INCOME TAX WITHHELD	1,018.00	
RETIREMENT CONTRIBUTIONS PAYABLE	20.55-	
ACCRUED OVERTIME LEAVE	2,558.21	
ACCRUED VACATION LEAVE	52,729.25	
EMPLOYEES' DIRECT DEP DEDUCTIONS	1,936.53-	
P.E.P. LIFE INSURANCE	462.84	

TOTAL CURRENT LIABILITIES		155,613.04

FUND BALANCE, BEGIN OF YEAR	10,711,176.47	
NET INCOME(LOSS), YEAR-TO-DATE	435,845.12	
CONTRIBUTIONS/AID OF CONST.	2,476,233.47	

FUND BALANCE, THIS DATE		13,623,255.06

TOTAL LIABILITIES & CREDITS		13,778,868.10
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CRESTLINE VILLAGE WATER
TRUCKS & EQUIPMENT
CRESTLINE - LAKE GREGORY
OCTOBER 31, 2014

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	LAST YEAR	VARIANCE	%	ACTUAL	LAST YEAR	VARIANCE	%
TRUCKS EXPENSES								
TRUCKS EXPENSES	183.61	436.21	252.60	57.9	794.02	2668.57	1874.55	70.2
'02 RANGER 4X4	163.71	167.60	3.89	2.3	700.13	663.83	(36.30)	5.5-
.	.00	.00	.00		.00	2059.85	2059.85	100.0
.	.00	.00	.00		.00	1833.70	1833.70	100.0
'11 FORD ESCAPE 4X4	491.79	575.19	83.40	14.5	3478.69	2513.56	(965.13)	38.4-
'01 FORD F150 4X4	41.91	113.83	71.92	63.2	428.05	679.06	251.01	37.0
'06 3/4 TON 4X4	223.23	883.88	660.65	74.7	2321.00	3286.84	965.84	29.4
'14 FORD EXPLORER	236.97	697.13	460.16	66.0	1383.46	2186.88	803.42	36.7
.	.00	.00	.00		156.76	577.72	420.96	72.9
'01 FORD F350,4X2, UTILITY	152.06	685.83	533.77	77.8	1501.99	1762.81	260.82	14.8
'06 3/4 TON 4X4	191.24	1351.40	1160.16	85.8	4013.74	3192.40	(821.34)	25.7-
.	.00	477.75	477.75	100.0	.00	527.97	527.97	100.0
.	.00	.00	.00		.00	49.46	49.46	100.0
.	.00	.00	.00		.00	49.46	49.46	100.0
'13 FORD 150 4X4 SW	270.60	910.10	639.50	70.3	1856.94	2986.31	1129.37	37.8
'06 STERLING WATER TRUCK	.00	.00	.00		535.71	205.48	(330.23)	160.7-
'86 INTL DUMP TRUCK	49.80	14154.07	14104.27	99.6	482.92	18496.26	18013.34	97.4
.	144.90	.00	(144.90)		647.63	39.23	(608.40)	*****
'98 FREIGHTLINER DUMP	107.36	586.79	479.43	81.7	802.50	1269.44	466.94	36.8
'13 FORD 150 4X4 CH	222.58	1721.92	1499.34	87.1	1837.75	3181.61	1343.86	42.2
TOTAL TRUCK EXPENSES	2479.76	22761.70	20281.94	89.1	20941.29	48230.44	27289.15	56.6
GENERAL EQUIPMENT								
MAINT & REPAIRS/GEN EQUIPMENT	831.07	1813.40	982.33	54.2	4146.71	3580.66	(566.05)	15.8-
MAINT & REPAIRS/OFFICE EQUIP	183.50	.00	(183.50)		390.50	1942.23	1551.73	79.9
JD LOADER	68.09	.00	(68.09)		113.74	.00	(113.74)	
JD 310 BACKHOE	136.68	104.10	(32.58)	31.3-	2733.20	659.66	(2073.54)	314.3-
CASE 580K BACKHOE	25.91	10.23	(15.68)	153.3-	91.02	295.45	204.43	69.2
CASE 1845	15.00	29.55	14.55	49.2	76.37	83.86	7.49	8.9
CASE ROLLER	.00	.00	.00		42.07	.00	(42.07)	
LAYMOR BROOM	.00	13.40	13.40	100.0	128.02	13.40	(114.62)	855.4-
ASPHALT GRINDER	188.72	.00	(188.72)		314.62	.00	(314.62)	
TOTAL GENERAL EQUIPMENT	1448.97	1970.68	521.71	26.5	8036.25	6575.26	(1460.99)	22.2-
TOTAL TRUCKS AND EQUIPMENT	3928.73	24732.38	20803.65	84.1	28977.54	54805.70	25828.16	47.1

***** - VARIANCE PERCENT EXCEEDED 999%



**BILL LOCKYER
TREASURER
STATE OF CALIFORNIA**



PMIA Performance Report

LAIF Performance Report

Quarter Ending 09/30/14

Apportionment Rate: 0.24%
 Earnings Ratio: .00000662348923179
 Fair Value Factor: 1.000181284
 Daily: 0.25%
 Quarter To Date: 0.25%
 Average Life: 232

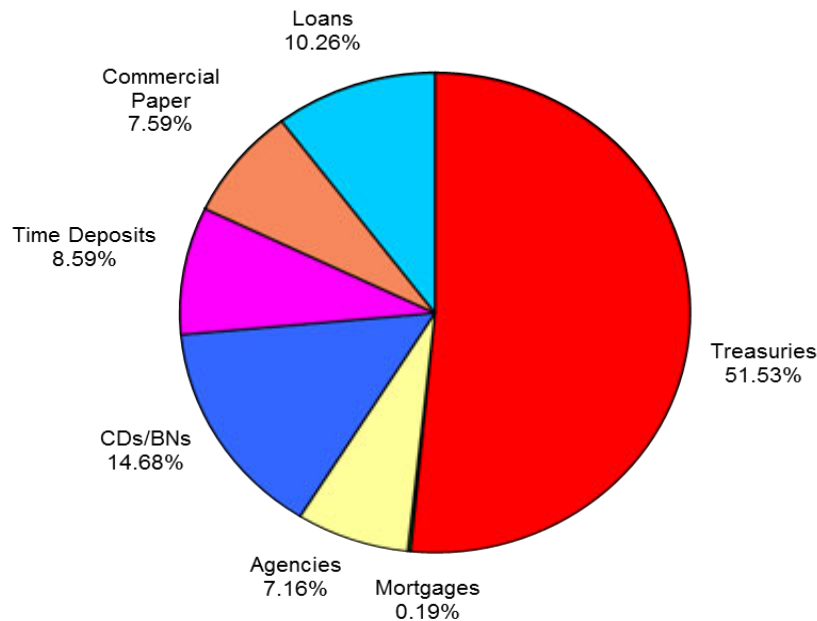
Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
10/30/14	0.26	0.26	221
10/31/14	0.26	0.26	213
11/01/14	0.26	0.26	213
11/02/14	0.26	0.26	213
11/03/14	0.26	0.26	216
11/04/14	0.26	0.26	214
11/05/14	0.26	0.26	215
11/06/14	0.26	0.26	213
11/07/14	0.26	0.26	221
11/08/14	0.26	0.26	221
11/09/14	0.26	0.26	221
11/10/14	0.26	0.26	222
11/11/14	0.26	0.26	222
11/12/14	0.26	0.26	222

PMIA Average Monthly Effective Yields

OCT 2014 0.261%
 SEP 2014 0.246%
 AUG 2014 0.260%

*Daily yield does not reflect capital gains or losses

Pooled Money Investment Account
 Portfolio Composition
 \$57.5 Billion
 10/31/14



11/13/14
Drew

CRESTLINE VILLAGE WATER DISTRICT
PARS GASB 45 Program

Monthly Account Report for the Period
9/1/2014 to 9/30/2014

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

Account Summary

Source	Beginning Balance as of 9/1/2014	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 9/30/2014
Employer Contribution	\$647,858.29	\$0.00	-\$11,550.92	\$443.09	\$0.00	\$0.00	\$635,864.28
Totals	\$647,858.29	\$0.00	-\$11,550.92	\$443.09	\$0.00	\$0.00	\$635,864.28

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			Inception Date
			3-Years	5-Years	10-Years	
-1.78%	-0.99%	7.73%	N/A	N/A	N/A	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.

Inception Date: Plan's inception date