

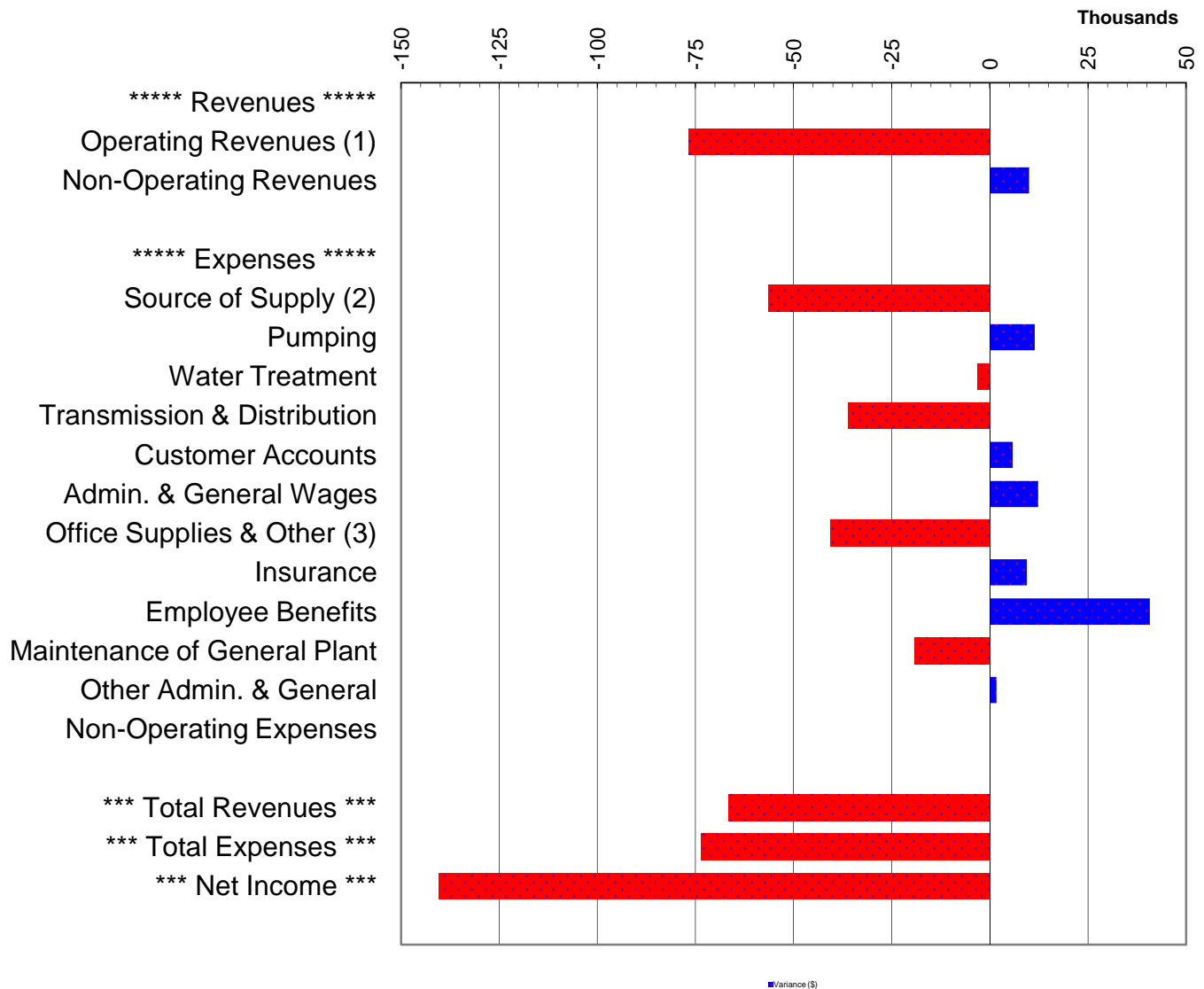
Crestline Village Water District
Cash Budget Comparison
2013-14

	2013-14 Cash Budget	Adjusted Cash Budget	YTD Cash Budget (9/12ths)	Actual Y-T-D	Actual Less Y-T-D Budget
Cash Reserve Carryover from Prior Year	2,385,690	2,385,690	2,385,690	2,516,342	130,652
Operating Revenues	2,614,311	2,614,311	1,960,733	1,963,631	2,898
Operating Expenses - Capitalized Labor	2,411,231	2,411,231	1,808,423	1,817,854	9,431
Net Income from Operations	203,080	203,080	152,310	145,777	(6,533)
Non-Operating Revenues	358,500	358,500	268,875	313,525	44,650
Cash Reserves from Current Year	561,580	561,580	421,185	459,302	38,117
Available Cash Reserves	2,947,270	2,947,270	2,806,875	2,975,643	168,768
Committed Appropriations					
2004 Refinance of 1993 Revenue Bond (Paid in Full June 2011)	0	0	0	0	0
FmHA Loan (Paid in Full July 2011)	0	0	0	0	0
Total Committed Appropriations	0	0	0	0	0
Discretionary Appropriations					
Mainline Replacement/Extensions					
Lakeview Approx. 2,500 LF @ \$60.00	150,000	150,000	112,500	19,532	(92,968)
Storage Tank Work					
Zurich II - New 0.39 MG Tank	450,000	450,000	337,500	65,421	(272,079)
Well Exploration/Development	250,000	250,000	187,500	11,353	(176,147)
Upgrade/Expand Telemetry Equip	10,000	10,000	7,500		(7,500)
Other Improvements	25,000	25,000	18,750	1,410	(17,340)
Field Equipment					
Vehicle Replacement					
Ford F150 Utility	34,000	34,000	25,500	32,078	6,578
Ford F150 Utility	34,000	34,000	25,500	32,078	6,578
Ford Explorer	29,500	29,500	22,125	28,732	
Update Int'l Dump Truck	15,000	15,000	11,250		
General	20,000	20,000	15,000		(15,000)
Office & Maintenance Facility					
Window Treatments	8,000	8,000	6,000		(6,000)
Parking Lot Lighting	15,000	15,000	11,250	10,446	(805)
General	10,000	10,000	7,500	710	
Office Equipment					
General	5,000	5,000	3,750		(3,750)
Office Computer Equipment	10,000	10,000	7,500		(7,500)
Total Discretionary Appropriations	1,065,500	1,065,500	799,125	201,760	(597,365)
Total Appropriations	1,065,500	1,065,500	799,125	201,760	(597,365)
Total Cash Available	1,881,770	1,881,770	2,007,750	2,773,884	766,134
Reserves					
Committed Reserves					
Reserve for Purchased Water	700,000	700,000	700,000	700,000	0
Reserve for Future Improvements	640,647	640,647	480,485	480,485	0
Contingency	241,123	241,123	180,842	180,842	0
Minimum Emergency Cash Reserve	300,000	300,000	300,000	300,000	0
Total Committed Reserves	1,881,770	1,881,770	1,661,328	1,661,328	0
Cash Reserve Carryover	0	1	346,423	1,112,556	766,134
Cash in Bank	10,000	10,000	10,000	209,860	199,860
Investments	1,871,770	1,871,771	1,997,750	2,564,023	566,273
Total Cash	1,881,770	1,881,771	2,007,750	2,773,884	766,134

Crestline Village Water District

Budget Comparison - Income Statement
 JANUARY 2014

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
JANUARY 31, 2014

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
=====								
WATER SALES - CRESTLINE VILLAGE								
RESIDENTIAL WATER SALES	17651.28	71417.23	(53765.95)	75.3-	558708.36	618327.35	(59618.99)	9.6-
BUSINESS WATER SALES	69084.34	13173.83	55910.51	424.4	187928.48	138507.90	49420.58	35.7

WATER SALES - CRESTLINE VILLA	86735.62	84591.06	2144.56	2.5	746636.84	756835.25	(10198.41)	1.3-

WATER SALES - LAKE GREGORY								
RESIDENTIAL WATER SALES - LG	89104.26	105752.87	(16648.61)	15.7-	943228.03	999958.27	(56730.24)	5.7-
BUSINESS WATER SALES - LG	2580.61	6026.85	(3446.24)	57.2-	72031.76	84134.03	(12102.27)	14.4-

WATER SALES - LAKE GREGORY	91684.87	111779.72	(20094.85)	18.0-	1015259.79	1084092.30	(68832.51)	6.3-

OTHER WATER SALES	.00	250.00	(250.00)	100.0-	2593.08	2250.00	343.08	15.2

TOTAL WATER SALES	178420.49	196620.78	(18200.29)	9.3-	1764489.71	1843177.55	(78687.84)	4.3-

TAPS & CONNECTION CHARGES	50.00	.00	50.00		6610.00	2474.55	4135.45	167.1
SHUT-OFF & TURN-ON CHARGES	10048.88	8054.62	1994.26	24.8	62402.33	64534.08	(2131.75)	3.3-

TOTAL WATER SERVICES	10098.88	8054.62	2044.26	25.4	69012.33	67008.63	2003.70	3.0

TOTAL OPERATING REVENUES	188519.37	204675.40	(16156.03)	7.9-	1833502.04	1910186.18	(76684.14)	4.0-

REVENUE FROM LEASES	.00	.00	.00		1000.00	.00	1000.00	
INTEREST REVENUES	.00	1886.11	(1886.11)	100.0-	3132.93	5814.87	(2681.94)	46.1-
TAXES REVENUE	202305.82	.00	202305.82		202305.82	195848.51	6457.31	3.3
AVAILABILITY ASSESSMENTS	.00	.00	.00		142787.25	139032.30	3754.95	2.7
MISCELLANEOUS REVENUES	217.50	523.97	(306.47)	58.5-	5005.66	3523.45	1482.21	42.1

TOTAL NON-OPERATING REVENUES	202523.32	2410.08	200113.24	*****	354231.66	344219.13	10012.53	2.9

TOTAL REVENUES	391042.69	207085.48	183957.21	88.8	2187733.70	2254405.31	(66671.61)	3.0-

SUPERVISION, LABOR & EXPENSE	5959.37	7820.38	1861.01	23.8	47361.50	51887.90	4526.40	8.7
MAINT. OF STRUCTURES & IMPROVE.	11.18	1400.39	1389.21	99.2	1671.38	5249.35	3577.97	68.2
PURCHASED WATER	.00	14744.52	14744.52	100.0	324022.14	259604.90	(64417.24)	24.8-

TOTAL SOURCE OF SUPPLY EXPENSE	5970.55	23965.29	17994.74	75.1	373055.02	316742.15	(56312.87)	17.8-

MAINT & REPAIRS TO EQUIPMENT	673.91	20.22	(653.69)	*****	1822.06	9585.12	7763.06	81.0
MAINT & REPAIRS/STRUCT & IMPROV	260.67	702.98	442.31	62.9	3108.41	5224.18	2115.77	40.5
FUEL OR POWER PURCHASED	5620.10	10663.07	5042.97	47.3	42122.72	43666.95	1544.23	3.5

TOTAL PUMPING EXPENSES	6554.68	11386.27	4831.59	42.4	47053.19	58476.25	11423.06	19.5

SUPERVISION, LABOR & EXPENSE	670.35	205.23	(465.12)	226.6-	12303.09	6575.79	(5727.30)	87.1-
MAINT & REPAIRS/BLDGS & GROUNDS	.00	1000.00	1000.00	100.0	.00	3000.00	3000.00	100.0

CRESTLINE VILLAGE WATER
INCOME STATEMENT
CRESTLINE - LAKE GREGORY
JANUARY 31, 2014

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
MAINT & REPAIRS/FIXTURES, EQUIPT	1296.44	261.18	(1035.26)	396.4-	4537.65	4151.10	(386.55)	9.3-
TOTAL WATER TREATMENT EXPENSES	1966.79	1466.41	(500.38)	34.1-	16840.74	13726.89	(3113.85)	22.7-
STREET & ROAD MAINTENANCE	1161.45	833.00	(328.45)	39.4-	5212.69	7497.00	2284.31	30.5
MAINT & REPAIRS TO T&D MAINS	5656.33	926.03	(4730.30)	510.8-	32488.78	23115.54	(9373.24)	40.5-
LOCATING MAINS	727.63	437.04	(290.59)	66.5-	6918.84	6435.20	(483.64)	7.5-
MAINT & REPAIRS TO RES & TANKS	1120.92	2190.00	1069.08	48.8	22498.57	19710.00	(2788.57)	14.1-
MAINT & REPAIRS TO SERVICES	3502.07	563.22	(2938.85)	521.8-	20861.74	15998.01	(4863.73)	30.4-
MAINT & REPAIRS TO HYDRANTS	215.44	.00	(215.44)		25040.43	14663.11	(10377.32)	70.8-
MAINT & REPAIRS TO METERS, SHOP	.00	.00	.00		328.22	1071.00	742.78	69.4
MAINT & REPAIRS TO METERS, FIELD	3876.24	151.68	(3724.56)	*****	16329.52	5178.15	(11151.37)	215.4-
TOTAL TRANS & DISTRIB EXPENSES	16260.08	5100.97	(11159.11)	218.8-	129678.79	93668.01	(36010.78)	38.4-
METER READING	32.71	208.00	175.29	84.3	832.11	1872.00	1039.89	55.5
SERVICE CALLS	3548.00	9289.25	5741.25	61.8	25415.89	30224.87	4808.98	15.9
UNCOLLECTIBLE ACCOUNTS W/O	.00	.00	.00		40.79	.00	(40.79)	
CUSTOMER ACCOUNTS EXPENSES	3580.71	9497.25	5916.54	62.3	26288.79	32096.87	5808.08	18.1
ADMIN & GENERAL WAGES	26659.09	16749.94	(9909.15)	59.2-	204810.69	215662.75	10852.06	5.0
FIELD ADMIN & GENERAL WAGES	10197.07	6554.69	(3642.38)	55.6-	79255.08	80722.68	1467.60	1.8
TOTAL ADMIN & GENERAL WAGES	36856.16	23304.63	(13551.53)	58.1-	284065.77	296385.43	12319.66	4.2
OFFICE SUPPLIES	864.22	143.63	(720.59)	501.7-	4188.08	3319.47	(868.61)	26.2-
TELEPHONE & TELEGRAPH	1306.90	814.86	(492.04)	60.4-	7156.40	6675.76	(480.64)	7.2-
ANSWERING SERVICE	.00	.00	.00		548.31	744.94	196.63	26.4
UTILITIES	2641.89	3702.81	1060.92	28.7	21684.34	19825.41	(1858.93)	9.4-
DUES & SUBSCRIPTIONS	4939.00	2341.68	(2597.32)	110.9-	15935.79	18997.59	3061.80	16.1
POSTAGE	4308.97	4336.80	27.83	.6	22538.53	22667.07	128.54	.6
PRINTING & STATIONARY	521.81	729.77	207.96	28.5	12984.06	9999.99	(2984.07)	29.8-
OTHER	2063.08	1512.00	(551.08)	36.4-	16009.53	13608.00	(2401.53)	17.6-
TRUCKS EXPENSES	8201.29	5709.47	(2491.82)	43.6-	63448.44	31269.74	(32178.70)	102.9-
OFFICE EQUIPMENT RENTAL	488.00	484.13	(3.87)	.8-	2216.00	1828.59	(387.41)	21.2-
GENERAL SUPPLIES & EXPENSE	1300.25	1363.94	63.69	4.7	4047.01	3835.11	(211.90)	5.5-
SMALL TOOLS EXPENSE	.00	.00	.00		583.38	1155.78	572.40	49.5
COMMUNICATIONS EXPENSE	591.05	193.65	(397.40)	205.2-	8528.67	3808.24	(4720.43)	124.0-
OUTSIDE SERVICES EMPLOYED	4623.75	7500.00	2876.25	38.4	66815.98	67500.00	684.02	1.0
PERSONAL AUTO EXPENSE	.00	159.56	159.56	100.0	567.79	1500.00	932.21	62.1
TOTAL OFFICE SUPPLIES & OTHER	31850.21	28992.30	(2857.91)	9.9-	247252.31	206735.69	(40516.62)	19.6-
LIABILITY & CASUALTY INSURANCE	.00	5416.00	5416.00	100.0	52802.00	48744.00	(4058.00)	8.3-
WORKMENS COMPENSATION INSURANCE	7676.00	.00	(7676.00)		26053.45	39520.00	13466.55	34.1
TOTAL INSURANCE EXPENSES	7676.00	5416.00	(2260.00)	41.7-	78855.45	88264.00	9408.55	10.7

CRESTLINE VILLAGE WATER
INCOME STATEMENT
CRESTLINE - LAKE GREGORY
JANUARY 31, 2014

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
PAID TIME OFF	14180.31	8178.00	(6002.31)	73.4-	75832.95	73602.00	(2230.95)	3.0-
HOLIDAYS WITH PAY	10982.54	10111.29	(871.25)	8.6-	27094.38	30635.57	3541.19	11.6
GROUP MEDICAL INSURANCE	47305.80	28002.00	(19303.80)	68.9-	255769.99	250402.00	(5367.99)	2.1-
EMPLOYER PAYROLL TAXES	843.27	1196.99	353.72	29.6	8286.80	11775.19	3488.39	29.6
PENSION PLAN COSTS	26131.55	33122.61	6991.06	21.1	226372.37	267704.69	41332.32	15.4
TOTAL EMPLOYEES BENEFITS EXPEN	99443.47	80610.89	(18832.58)	23.4-	593356.49	634119.45	40762.96	6.4
MAINT & REPAIRS/GEN STRUCTURES	4286.49	1519.16	(2767.33)	182.2-	30017.03	17900.13	(12116.90)	67.7-
MAINT & REPAIRS/GEN EQUIPMENT	12656.06	4742.24	(7913.82)	166.9-	24073.23	17072.55	(7000.68)	41.0-
TOTAL MAINTENANCE OF GENRL PLA	16942.55	6261.40	(10681.15)	170.6-	54090.26	34972.68	(19117.58)	54.7-
DIRECTORS' FEES	500.00	800.00	300.00	37.5	5800.00	7700.00	1900.00	24.7
COLLECTION & HANDLING CHARGES	18.42	8.50	(9.92)	116.7-	294.78	120.75	(174.03)	144.1-
TOTAL OTHER ADMIN & GEN EXPENS	518.42	808.50	290.08	35.9	6094.78	7820.75	1725.97	22.1
TOTAL OPERATING EXPENSES	227619.62	196809.91	(30809.71)	15.7-	1856631.59	1783008.17	(73623.42)	4.1-
TOTAL EXPENSES	227619.62	196809.91	(30809.71)	15.7-	1856631.59	1783008.17	(73623.42)	4.1-
NET INCOME OR (LOSS-)	163423.07	10275.57	153147.50	*****	331102.11	471397.14	(140295.03)	29.8-

***** - VARIANCE PERCENT EXCEEDED 999%

CRESTLINE VILLAGE WATER
TRUCKS & EQUIPMENT
CRESTLINE - LAKE GREGORY
JANUARY 31, 2014

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	LAST YEAR	VARIANCE	%	ACTUAL	LAST YEAR	VARIANCE	%
TRUCKS EXPENSES								
TRUCKS EXPENSES	956.52	250.60	(705.92)	281.7-	4553.83	1804.34	(2749.49)	152.4-
'02 RANGER 4X4	132.37	123.06	(9.31)	7.6-	1349.86	1553.50	203.64	13.1
'01 F150 CREWCAB 4X4	.00	956.87	956.87	100.0	2059.85	4178.77	2118.92	50.7
'08 ESCAPE HYBRID	.00	399.09	399.09	100.0	1833.70	798.59	(1035.11)	129.6-
'11 FORD ESCAPE 4X4	517.62	755.44	237.82	31.5	3563.84	3507.88	(55.96)	1.6-
'01 F150 SUPERCAB 4X4	173.17	29.09	(144.08)	495.3-	1129.99	1912.71	782.72	40.9
'06 3/4 TON 4X4	682.91	361.86	(321.05)	88.7-	4458.43	3478.57	(979.86)	28.2-
'03 EXPLORER	227.59	789.37	561.78	71.2	2750.24	2552.02	(198.22)	7.8-
'95 3/4 TON 4X4	.00	165.36	165.36	100.0	577.72	1084.70	506.98	46.7
'01 FORD F350, 4X2, UTILITY	396.21	224.19	(172.02)	76.7-	2793.20	3055.50	262.30	8.6
'06 3/4 TON 4X4	543.31	246.78	(296.53)	120.2-	5473.92	2412.12	(3061.80)	126.9-
'90 FORD F450 FLATBED	175.48	.00	(175.48)		703.45	941.05	237.60	25.2
'73 JEEP	.00	.00	.00		49.46	66.13	16.67	25.2
'74 JEEP	.00	.00	.00		49.46	66.13	16.67	25.2
HONDA ELEMENT	127.05	.00	(127.05)		3353.13	.00	(3353.13)	
WATER TRUCK	.00	729.86	729.86	100.0	456.42	1703.70	1247.28	73.2
INT. DUMP TRUCK	.00	108.85	108.85	100.0	18866.56	941.62	(17924.94)	*****
'78 JEEP	.00	.00	.00		39.23	172.72	133.49	77.3
'98 FREIGHTLINER DUMP	3790.48	728.97	(3061.51)	420.0-	5273.98	1915.52	(3358.46)	175.3-
.	478.58	.00	(478.58)		4112.17	.00	(4112.17)	
TOTAL TRUCK EXPENSES	8201.29	5869.39	(2331.90)	39.7-	63448.44	32145.57	(31302.87)	97.4-
GENERAL EQUIPMENT								
MAINT & REPAIRS/GEN EQUIPMENT	11881.66	1849.78	(10031.88)	542.3-	16697.40	6893.28	(9804.12)	142.2-
MAINT & REPAIRS/OFFICE EQUIP	699.84	14.75	(685.09)	*****	3776.07	14.75	(3761.32)	*****
JD LOADER	16.44	88.12	71.68	81.3	749.80	125.27	(624.53)	498.5-
JD 310 BACKHOE	27.67	2452.94	2425.27	98.9	1273.53	4830.88	3557.35	73.6
CASE 580K BACKHOE	30.45	69.98	39.53	56.5	1360.50	307.84	(1052.66)	342.0-
CASE 1845	.00	270.31	270.31	100.0	202.53	1071.78	869.25	81.1
CASE ROLLER	.00	69.98	69.98	100.0	.00	119.88	119.88	100.0
LAYMOR BROOM	.00	69.98	69.98	100.0	13.40	69.98	56.58	80.9
ASPHALT GRINDER	.00	69.98	69.98	100.0	.00	69.98	69.98	100.0
TOTAL GENERAL EQUIPMENT	12656.06	4955.82	(7700.24)	155.4-	24073.23	13503.64	(10569.59)	78.3-
TOTAL TRUCKS AND EQUIPMENT	20857.35	10825.21	(10032.14)	92.7-	87521.67	45649.21	(41872.46)	91.7-

***** - VARIANCE PERCENT EXCEEDED 999%

**BILL LOCKYER
TREASURER
STATE OF CALIFORNIA**

LOCAL AGENCY INVESTMENT FUND (LAIF)

PMIA Performance Report

LAIF Performance Report

Quarter Ending 12/31/2013

Apportionment Rate: 0.26%
 Earnings Ratio: .00000700426120353
 Fair Value Factor: 1.00028762
 Daily: 0.26%
 Quarter To Date: 0.26%
 Average Life: 209

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
1/29/2014	0.24	0.25	227
1/30/2014	0.23	0.25	224
1/31/2014	0.23	0.24	221
2/1/2014	0.23	0.24	221
2/2/2014	0.23	0.24	221
2/3/2014	0.24	0.24	226
2/4/2014	0.24	0.24	223
2/5/2014	0.23	0.24	222
2/6/2014	0.23	0.24	227
2/7/2014	0.23	0.24	227
2/8/2014	0.23	0.24	227
2/9/2014	0.23	0.24	227
2/10/2014	0.24	0.24	226
2/11/2014	0.24	0.24	225

PMIA Average Monthly Effective Yields

JAN 2014 0.244%
 DEC 2013 0.264%
 NOV 2013 0.263%

*Daily yield does not reflect capital gains or losses

Pooled Money Investment Account
 Portfolio Composition
 \$57.0 Billion
 01/31/14

