

Crestline Village Water District
Cash Budget Comparison
2013-14

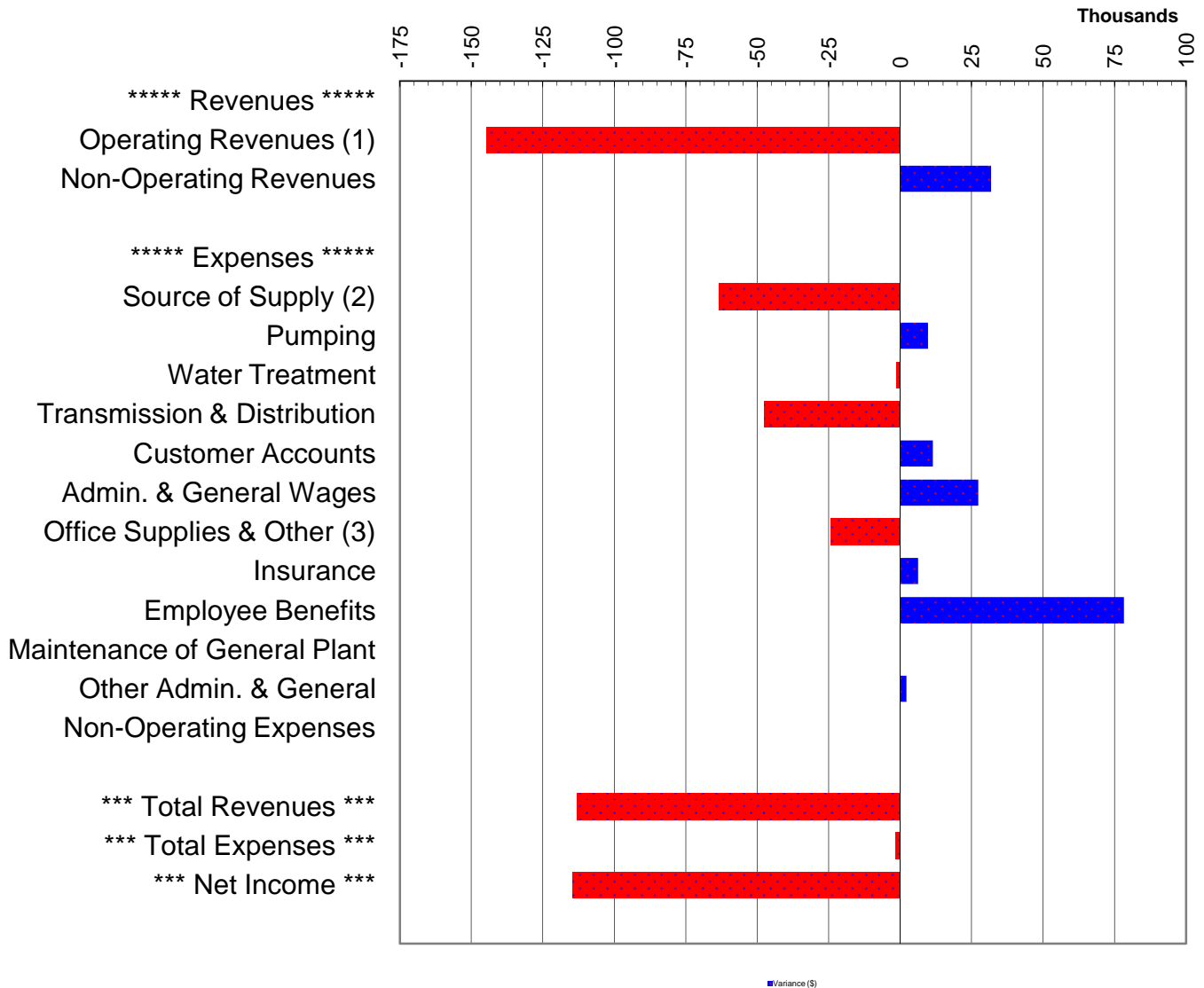
	2013-14 Cash Budget	Adjusted Cash Budget	YTD Cash Budget (11/12ths)	Actual Y-T-D	Actual Less Y-T-D Budget
Cash Reserve Carryover from Prior Year	2,385,690	2,385,690	2,385,690	2,516,342	130,652
Operating Revenues	2,614,311	2,614,311	1,960,733	2,321,075	360,341
Operating Expenses - Capitalized Labor	2,411,231	2,411,231	1,808,423	2,258,131	449,707
Net Income from Operations	203,080	203,080	152,310	62,944	(89,366)
Non-Operating Revenues	358,500	358,500	268,875	358,702	89,827
Cash Reserves from Current Year	561,580	561,580	421,185	421,646	461
Available Cash Reserves	2,947,270	2,947,270	2,806,875	2,937,988	131,113
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	22,100	(90,400)
Storage Tank Work					
Zurich II - New 0.39 MG Tank	450,000	450,000	337,500	74,232	(263,268)
Well Exploration/Development	250,000	250,000	187,500	19,938	(167,562)
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	221,725	(577,400)
Total Appropriations	1,065,500	1,065,500	799,125	221,725	(577,400)
Total Cash Available	1,881,770	1,881,770	2,007,750	2,716,263	708,513
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	1,054,935	708,513
Cash in Bank	10,000	10,000	10,000	152,240	142,240
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	2,716,263	708,513

Crestline Village Water District

Budget Comparison - Income Statement

MARCH 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
MARCH 31, 2014

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
WATER SALES - CRESTLINE VILLAGE								
RESIDENTIAL WATER SALES	64982.06	66079.73	(1097.67)	1.7-	692329.28	763841.35	(71512.07)	9.4-
BUSINESS WATER SALES	10092.26	12051.14	(1958.88)	16.3-	208477.53	163348.65	45128.88	27.6
WATER SALES - CRESTLINE VILLA	75074.32	78130.87	(3056.55)	3.9-	900806.81	927190.00	(26383.19)	2.8-
WATER SALES - LAKE GREGORY								
RESIDENTIAL WATER SALES - LG	81376.97	104034.57	(22657.60)	21.8-	1110521.80	1210179.06	(99657.26)	8.2-
BUSINESS WATER SALES - LG	2747.17	5307.23	(2560.06)	48.2-	77322.10	96004.88	(18682.78)	19.5-
WATER SALES - LAKE GREGORY	84124.14	109341.80	(25217.66)	23.1-	1187843.90	1306183.94	(118340.04)	9.1-
OTHER WATER SALES	.00	250.00	(250.00)	100.0-	2593.08	2750.00	(156.92)	5.7-
TOTAL WATER SALES	159198.46	187722.67	(28524.21)	15.2-	2091243.79	2236123.94	(144880.15)	6.5-
TAPS & CONNECTION CHARGES	1390.00	149.52	1240.48	829.6	8150.00	3035.25	5114.75	168.5
SHUT-OFF & TURN-ON CHARGES	5099.60	6962.36	(1862.76)	26.8-	74383.93	79484.11	(5100.18)	6.4-
TOTAL WATER SERVICES	6489.60	7111.88	(622.28)	8.7-	82533.93	82519.36	14.57	
TOTAL OPERATING REVENUES	165688.06	194834.55	(29146.49)	15.0-	2173777.72	2318643.30	(144865.58)	6.2-
REVENUE FROM LEASES	.00	.00	.00		1000.00	.00	1000.00	
INTEREST REVENUES	.00	14.02	(14.02)	100.0-	3132.93	5828.89	(2695.96)	46.3-
TAXES REVENUE	.00	.00	.00		202305.82	195848.51	6457.31	3.3
AVAILABILITY ASSESSMENTS	.00	.00	.00		142787.25	139032.30	3754.95	2.7
MISCELLANEOUS REVENUES	1954.60	932.85	1021.75	109.5	28061.26	4723.49	23337.77	494.1
TOTAL NON-OPERATING REVENUES	1954.60	946.87	1007.73	106.4	377287.26	345433.19	31854.07	9.2
TOTAL REVENUES	167642.66	195781.42	(28138.76)	14.4-	2551064.98	2664076.49	(113011.51)	4.2-
SUPERVISION, LABOR & EXPENSE								
MAINT. OF STRUCTURES & IMPROVE.	4193.57	7147.03	2953.46	41.3	56704.60	64134.68	7430.08	11.6
PURCHASED WATER	910.07	71.59	(838.48)	*****	2728.45	6251.70	3523.25	56.4
TOTAL SOURCE OF SUPPLY EXPENSE	24971.71	20231.71	(4740.00)	23.4-	440052.49	376727.27	(63325.22)	16.8-
MAINT & REPAIRS TO EQUIPMENT								
MAINT & REPAIRS/STRUCT & IMPROV	1064.97	67.24	(997.73)	*****	3009.40	9808.61	6799.21	69.3
FUEL OR POWER PURCHASED	328.95	785.53	456.58	58.1	3532.54	6202.09	2669.55	43.0
TOTAL PUMPING EXPENSES	5125.98	6564.81	1438.83	21.9	56913.17	66675.00	9761.83	14.6
SUPERVISION, LABOR & EXPENSE								
MAINT & REPAIRS/BLDGS & GROUNDS	485.11	556.75	71.64	12.9	13993.81	7859.30	(6134.51)	78.1-
	.00	500.00	500.00	100.0	.00	4500.00	4500.00	100.0

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

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
MAINT & REPAIRS/FIXTURES, EQUIPT	148.76	184.81	36.05	19.5	4694.30	4974.67	280.37	5.6
TOTAL WATER TREATMENT EXPENSES	633.87	1241.56	607.69	48.9	18688.11	17333.97	(1354.14)	7.8-
STREET & ROAD MAINTENANCE	73.88	833.00	759.12	91.1	6896.98	9163.00	2266.02	24.7
MAINT & REPAIRS TO T&D MAINS	6483.08	1573.44	(4909.64)	312.0-	43172.57	24886.14	(18286.43)	73.5-
LOCATING MAINS	572.73	851.92	279.19	32.8	8347.35	7572.41	(774.94)	10.2-
MAINT & REPAIRS TO RES & TANKS	1736.10	2190.00	453.90	20.7	31386.59	24090.00	(7296.59)	30.3-
MAINT & REPAIRS TO SERVICES	134.07	1019.62	885.55	86.9	21913.99	18212.61	(3701.38)	20.3-
MAINT & REPAIRS TO HYDRANTS	3173.07	2356.08	(816.99)	34.7-	28478.56	18441.65	(10036.91)	54.4-
MAINT & REPAIRS TO METERS, SHOP	.00	.00	.00		328.22	1071.00	742.78	69.4
MAINT & REPAIRS TO METERS, FIELD	265.23	375.00	109.77	29.3	16638.91	6051.78	(10587.13)	174.9-
TOTAL TRANS & DISTRIB EXPENSES	12438.16	9199.06	(3239.10)	35.2-	157163.17	109488.59	(47674.58)	43.5-
METER READING	.00	208.00	208.00	100.0	832.11	2288.00	1455.89	63.6
SERVICE CALLS	2331.74	5138.43	2806.69	54.6	30114.53	40109.30	9994.77	24.9
UNCOLLECTIBLE ACCOUNTS W/O	.00	.00	.00		40.79	.00	(40.79)	
CUSTOMER ACCOUNTS EXPENSES	2331.74	5346.43	3014.69	56.4	30987.43	42397.30	11409.87	26.9
ADMIN & GENERAL WAGES	22956.70	31257.49	8300.79	26.6	247464.48	268311.37	20846.89	7.8
FIELD ADMIN & GENERAL WAGES	9538.57	13531.74	3993.17	29.5	97509.79	103971.25	6461.46	6.2
TOTAL ADMIN & GENERAL WAGES	32495.27	44789.23	12293.96	27.4	344974.27	372282.62	27308.35	7.3
OFFICE SUPPLIES	163.30	152.43	(10.87)	7.1-	4983.78	3905.99	(1077.79)	27.6-
TELEPHONE & TELEGRAPH	791.31	875.24	83.93	9.6	8754.78	8464.60	(290.18)	3.4-
ANSWERING SERVICE	.00	.00	.00		738.04	1000.00	261.96	26.2
UTILITIES	1870.50	2065.52	195.02	9.4	25418.21	26692.70	1274.49	4.8
DUES & SUBSCRIPTIONS	.00	57.82	57.82	100.0	19472.44	21920.00	2447.56	11.2
POSTAGE	2103.75	2057.18	(46.57)	2.3-	26997.11	32302.35	5305.24	16.4
PRINTING & STATIONARY	.00	.00	.00		13030.80	9999.99	(3030.81)	30.3-
OTHER	5414.03	1512.00	(3902.03)	258.1-	22564.75	16632.00	(5932.75)	35.7-
TRUCKS EXPENSES	4570.02	2902.06	(1667.96)	57.5-	72680.59	42777.49	(29903.10)	69.9-
OFFICE EQUIPMENT RENTAL	244.00	230.46	(13.54)	5.9-	2704.00	2288.98	(415.02)	18.1-
GENERAL SUPPLIES & EXPENSE	163.17	169.19	6.02	3.6	4317.02	4920.22	603.20	12.3
SMALL TOOLS EXPENSE	59.77	585.00	525.23	89.8	643.15	1928.54	1285.39	66.7
COMMUNICATIONS EXPENSE	702.62	330.09	(372.53)	112.9-	9740.79	4393.18	(5347.61)	121.7-
OUTSIDE SERVICES EMPLOYED	3199.76	7500.00	4300.24	57.3	72795.00	82500.00	9705.00	11.8
PERSONAL AUTO EXPENSE	.00	.00	.00		608.30	1500.00	891.70	59.4
TOTAL OFFICE SUPPLIES & OTHER	19282.23	18436.99	(845.24)	4.6-	285448.76	261226.04	(24222.72)	9.3-
LIABILITY & CASUALTY INSURANCE	6300.62	5416.00	(884.62)	16.3-	59102.62	59576.00	473.38	.8
WORKMENS COMPENSATION INSURANCE	7679.00	.00	(7679.00)		33732.45	39520.00	5787.55	14.6
TOTAL INSURANCE EXPENSES	13979.62	5416.00	(8563.62)	158.1-	92835.07	99096.00	6260.93	6.3

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

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
PAID TIME OFF	3079.28	8178.00	5098.72	62.3	83095.13	89958.00	6862.87	7.6
HOLIDAYS WITH PAY	.00	3370.43	3370.43	100.0	30241.90	34006.00	3764.10	11.1
GROUP MEDICAL INSURANCE	22497.87	28002.00	5504.13	19.7	301136.73	306406.00	5269.27	1.7
EMPLOYER PAYROLL TAXES	833.00	987.28	154.28	15.6	9967.73	13708.40	3740.67	27.3
PENSION PLAN COSTS	25044.93	40396.32	15351.39	38.0	277481.20	336107.96	58626.76	17.4
TOTAL EMPLOYEES BENEFITS EXPEN	51455.08	80934.03	29478.95	36.4	701922.69	780186.36	78263.67	10.0
MAINT & REPAIRS/GEN STRUCTURES	2528.85	8025.77	5496.92	68.5	33684.38	27804.62	(5879.76)	21.1-
MAINT & REPAIRS/GEN EQUIPMENT	801.10	2964.60	2163.50	73.0	25846.55	31613.53	5766.98	18.2
TOTAL MAINTENANCE OF GENRL PLA	3329.95	10990.37	7660.42	69.7	59530.93	59418.15	(112.78)	.2-
DIRECTORS' FEES	600.00	800.00	200.00	25.0	6900.00	9300.00	2400.00	25.8
COLLECTION & HANDLING CHARGES	.00	5.65	5.65	100.0	311.68	132.05	(179.63)	136.0-
TOTAL OTHER ADMIN & GEN EXPENS	600.00	805.65	205.65	25.5	7211.68	9432.05	2220.37	23.5
TOTAL OPERATING EXPENSES	166643.61	203955.84	37312.23	18.3	2195727.77	2194263.35	(1464.42)	.1-
TOTAL EXPENSES	166643.61	203955.84	37312.23	18.3	2195727.77	2194263.35	(1464.42)	.1-
NET INCOME OR (LOSS-)	999.05	8174.42-	9173.47	112.2-	355337.21	469813.14	(114475.93)	24.4-

***** - VARIANCE PERCENT EXCEEDED 999%

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

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	LAST YEAR	VARIANCE	%	ACTUAL	LAST YEAR	VARIANCE	%
TRUCKS EXPENSES								
TRUCKS EXPENSES	85.88	32.29	(53.59)	166.0-	5648.95	1917.17	(3731.78)	194.7-
'02 RANGER 4X4	157.13	147.71	(9.42)	6.4-	1683.53	2707.54	1024.01	37.8
'01 F150 CREWCAB 4X4	72.02	299.10	227.08	75.9	2178.62	5955.41	3776.79	63.4
'08 ESCAPE HYBRID	147.00	146.88	(.12)	.1-	1980.70	2314.23	333.53	14.4
'11 FORD ESCAPE 4X4	463.26	615.41	152.15	24.7	4516.78	4660.41	143.63	3.1
'01 F150 SUPERCAB 4X4	198.70	263.48	64.78	24.6	1401.41	2468.29	1066.88	43.2
'06 3/4 TON 4X4	279.02	399.42	120.40	30.1	5313.84	4294.48	(1019.36)	23.7-
'03 EXPLORER	177.71	322.22	144.51	44.8	3140.51	3026.19	(114.32)	3.8-
'95 3/4 TON 4X4	.00	56.55	56.55	100.0	597.68	1215.05	617.37	50.8
'01 FORD F350, 4X2, UTILITY	297.16	29.17	(267.99)	918.7-	3602.81	3212.85	(389.96)	12.1-
'06 3/4 TON 4X4	133.15	594.33	461.18	77.6	5960.88	5830.81	(130.07)	2.2-
'90 FORD F450 FLATBED	.00	.00	.00		760.20	941.05	180.85	19.2
'73 JEEP	21.89	.00	(21.89)		71.35	66.13	(5.22)	7.9-
'74 JEEP	4.70	.00	(4.70)		54.16	66.13	11.97	18.1
HONDA ELEMENT	150.81	.00	(150.81)		3847.11	.00	(3847.11)	
WATER TRUCK	85.00	20.03	(64.97)	324.4-	683.81	1723.73	1039.92	60.3
INT. DUMP TRUCK	378.18	30.30	(347.88)	*****	19326.52	1422.41	(17904.11)	*****
'78 JEEP	9.05	.00	(9.05)		150.35	172.72	22.37	13.0
'98 FREIGHTLINER DUMP	609.28	26.45	(582.83)	*****	6085.40	1981.02	(4104.38)	207.2-
.	1300.08	.00	(1300.08)		5675.98	.00	(5675.98)	
TOTAL TRUCK EXPENSES	4570.02	2983.34	(1586.68)	53.2-	72680.59	43975.62	(28704.97)	65.3-
GENERAL EQUIPMENT								
MAINT & REPAIRS/GEN EQUIPMENT	484.90	1914.22	1429.32	74.7	17915.63	20374.19	2458.56	12.1
MAINT & REPAIRS/OFFICE EQUIP	.00	.00	.00		3776.07	14.75	(3761.32)	*****
JD LOADER	12.75	19.25	6.50	33.8	844.33	144.52	(699.81)	484.2-
JD 310 BACKHOE	273.90	747.33	473.43	63.3	1693.79	5980.71	4286.92	71.7
CASE 580K BACKHOE	.00	140.09	140.09	100.0	1371.25	1075.55	(295.70)	27.5-
CASE 1845	29.55	23.74	(5.81)	24.5-	232.08	1156.62	924.54	79.9
CASE ROLLER	.00	.00	.00		.00	119.88	119.88	100.0
LAYMOR BROOM	.00	.00	.00		13.40	69.98	56.58	80.9
ASPHALT GRINDER	.00	.00	.00		.00	69.98	69.98	100.0
TOTAL GENERAL EQUIPMENT	801.10	2844.63	2043.53	71.8	25846.55	29006.18	3159.63	10.9
TOTAL TRUCKS AND EQUIPMENT	5371.12	5827.97	456.85	7.8	98527.14	72981.80	(25545.34)	35.0-

***** - VARIANCE PERCENT EXCEEDED 999%

**BILL LOCKYER
TREASURER
STATE OF CALIFORNIA**

LOCAL AGENCY INVESTMENT FUND (LAIF)

PMIA Performance Report

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
3/26/2014	0.23	0.24	202
3/27/2014	0.23	0.24	194
3/28/2014	0.23	0.24	188
3/29/2014	0.23	0.24	188
3/30/2014	0.23	0.24	188
3/31/2014	0.23	0.24	185
4/1/2014	0.24	0.24	193
4/2/2014	0.24	0.24	196
4/3/2014	0.24	0.24	197
4/4/2014	0.24	0.24	197
4/5/2014	0.24	0.24	197
4/6/2014	0.24	0.24	197
4/7/2014	0.24	0.24	196
4/8/2014	0.24	0.24	196

*Daily yield does not reflect capital gains or losses

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

PMIA Average Monthly Effective Yields

MAR 2014 0.236%
 FEB 2014 0.236%
 JAN 2014 0.244%

Pooled Money Investment Account
 Portfolio Composition
 \$55.6 Billion
 02/28/14

