

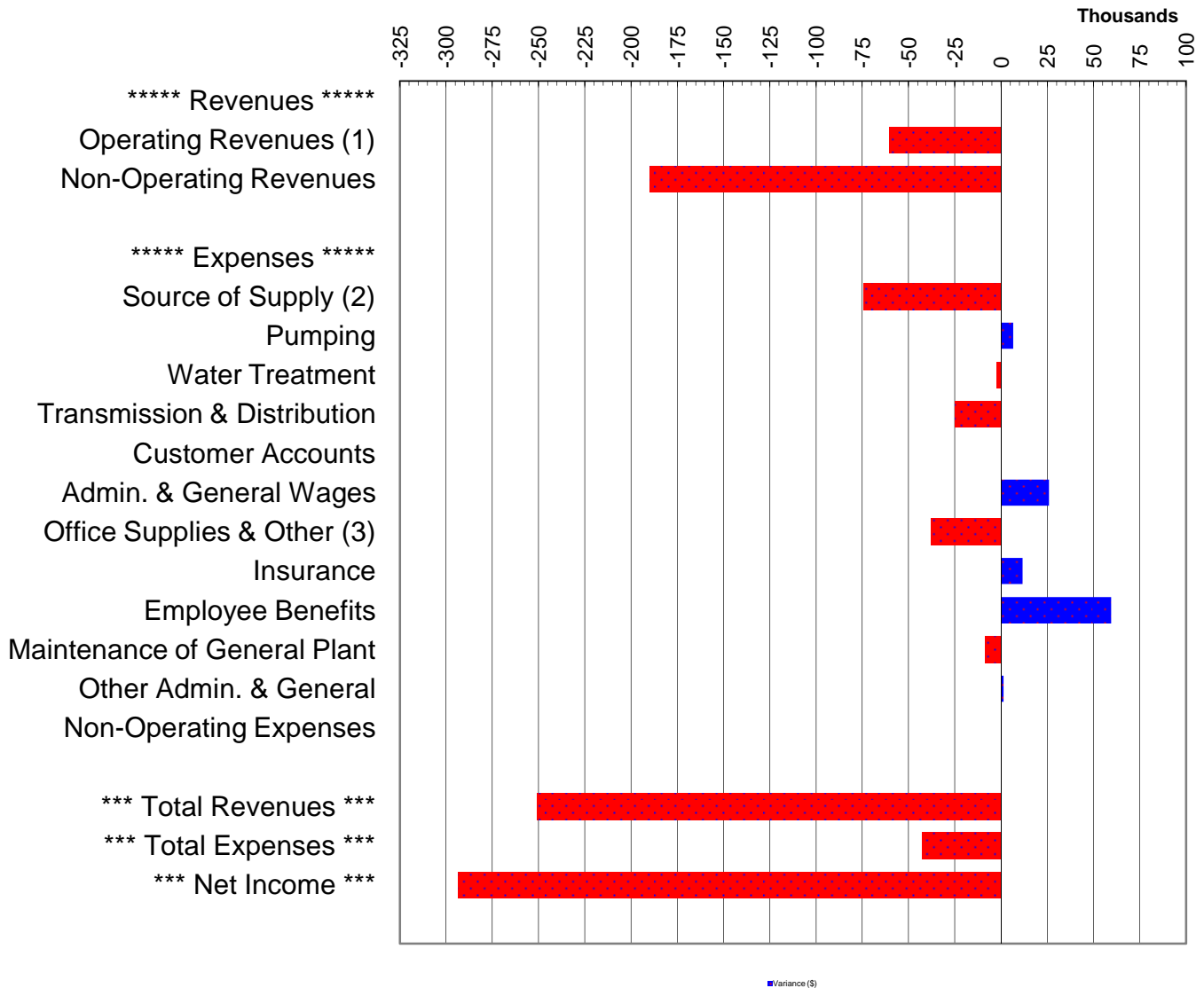
Crestline Village Water District  
Cash Budget Comparison  
2013-14

	2013-14 Cash Budget	Adjusted Cash Budget	YTD Cash Budget (8/12ths)	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	1,742,961	1,765,886	22,925
Operating Expenses - Capitalized Labor	2,411,231	2,411,231	1,607,568	1,708,919	101,352
Net Income from Operations	203,080	203,080	135,393	56,967	(78,426)
Non-Operating Revenues	358,500	358,500	239,012	301,409	62,397
Cash Reserves from Current Year	561,580	561,580	374,405	358,376	(16,029)
Available Cash Reserves	2,947,270	2,947,270	2,760,095	2,874,718	114,622
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	100,005	18,167	(81,838)
Storage Tank Work					
Zurich II - New 0.39 MG Tank	450,000	450,000	300,015	56,283	(243,732)
Well Exploration/Development	250,000	250,000	166,675	11,353	(155,322)
Upgrade/Expand Telemetry Equip	10,000	10,000	6,667		(6,667)
Other Improvements	25,000	25,000	16,668	1,410	(15,257)
Field Equipment					
Vehicle Replacement					
Ford F150 Utility	34,000	34,000	22,668	32,078	9,410
Ford F150 Utility	34,000	34,000	22,668	32,078	9,410
Ford Explorer	29,500	29,500	19,668	28,732	
Update Int'l Dump Truck	15,000	15,000	10,001		
General	20,000	20,000	13,334		(13,334)
Office & Maintenance Facility					
Window Treatments	8,000	8,000	5,334		(5,334)
Parking Lot Lighting	15,000	15,000	10,001	10,446	445
General	10,000	10,000	6,667	710	
Office Equipment					
General	5,000	5,000	3,334		(3,334)
Office Computer Equipment	10,000	10,000	6,667		(6,667)
Total Discretionary Appropriations	1,065,500	1,065,500	710,369	191,257	(519,112)
Total Appropriations	1,065,500	1,065,500	710,369	191,257	(519,112)
<b>Total Cash Available</b>	<b>1,881,770</b>	<b>1,881,770</b>	<b>2,049,727</b>	<b>2,683,461</b>	<b>633,734</b>
Reserves					
Committed Reserves					
Reserve for Purchased Water	700,000	700,000	700,000	700,000	0
Reserve for Future Improvements	640,647	640,647	427,119	427,119	0
Contingency	241,123	241,123	160,757	160,757	0
Minimum Emergency Cash Reserve	300,000	300,000	300,000	300,000	0
Total Committed Reserves	1,881,770	1,881,770	1,587,876	1,587,876	0
Cash Reserve Carryover	0	1	461,850	1,095,585	633,734
Cash in Bank	10,000	10,000	10,000	199,438	189,438
Investments	1,871,770	1,871,771	2,039,727	2,484,023	444,297
<b>Total Cash</b>	<b>1,881,770</b>	<b>1,881,771</b>	<b>2,049,727</b>	<b>2,683,461</b>	<b>633,734</b>

# Crestline Village Water District

Budget Comparison - Income Statement  
 DECEMBER 2013

## 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  
DECEMBER 31, 2013

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
<b>WATER SALES - CRESTLINE VILLAGE</b>								
RESIDENTIAL WATER SALES	67884.90	69249.45	(1364.55)	2.0-	541057.08	546910.12	(5853.04)	1.1-
BUSINESS WATER SALES	11247.84	12060.11	(812.27)	6.7-	118844.14	125334.07	(6489.93)	5.2-
<b>WATER SALES - CRESTLINE VILLA</b>	<b>79132.74</b>	<b>81309.56</b>	<b>(2176.82)</b>	<b>2.7-</b>	<b>659901.22</b>	<b>672244.19</b>	<b>(12342.97)</b>	<b>1.8-</b>
<b>WATER SALES - LAKE GREGORY</b>								
RESIDENTIAL WATER SALES - LG	88586.15	102684.49	(14098.34)	13.7-	854123.77	894205.40	(40081.63)	4.5-
BUSINESS WATER SALES - LG	2353.90	6032.25	(3678.35)	61.0-	69451.15	78107.18	(8656.03)	11.1-
<b>WATER SALES - LAKE GREGORY</b>	<b>90940.05</b>	<b>108716.74</b>	<b>(17776.69)</b>	<b>16.4-</b>	<b>923574.92</b>	<b>972312.58</b>	<b>(48737.66)</b>	<b>5.0-</b>
OTHER WATER SALES	.00	250.00	(250.00)	100.0-	2593.08	2000.00	593.08	29.7
<b>TOTAL WATER SALES</b>	<b>170072.79</b>	<b>190276.30</b>	<b>(20203.51)</b>	<b>10.6-</b>	<b>1586069.22</b>	<b>1646556.77</b>	<b>(60487.55)</b>	<b>3.7-</b>
TAPS & CONNECTION CHARGES	.00	.00	.00		6560.00	2474.55	4085.45	165.1
SHUT-OFF & TURN-ON CHARGES	7265.95	6859.56	406.39	5.9	52353.45	56479.46	(4126.01)	7.3-
<b>TOTAL WATER SERVICES</b>	<b>7265.95</b>	<b>6859.56</b>	<b>406.39</b>	<b>5.9</b>	<b>58913.45</b>	<b>58954.01</b>	<b>(40.56)</b>	<b>.1-</b>
<b>TOTAL OPERATING REVENUES</b>	<b>177338.74</b>	<b>197135.86</b>	<b>(19797.12)</b>	<b>10.0-</b>	<b>1644982.67</b>	<b>1705510.78</b>	<b>(60528.11)</b>	<b>3.5-</b>
REVENUE FROM LEASES	.00	.00	.00		1000.00	.00	1000.00	
INTEREST REVENUES	.00	.00	.00		3132.93	3928.76	(795.83)	20.3-
TAXES REVENUE	.00	195848.51	(195848.51)	100.0-	.00	195848.51	(195848.51)	100.0-
AVAILABILITY ASSESSMENTS	.00	.00	.00		142787.25	139032.30	3754.95	2.7
MISCELLANEOUS REVENUES	116.59	510.65	(394.06)	77.2-	4788.16	2999.48	1788.68	59.6
<b>TOTAL NON-OPERATING REVENUES</b>	<b>116.59</b>	<b>196359.16</b>	<b>(196242.57)</b>	<b>99.9-</b>	<b>151708.34</b>	<b>341809.05</b>	<b>(190100.71)</b>	<b>55.6-</b>
<b>***TOTAL REVENUES***</b>	<b>177455.33</b>	<b>393495.02</b>	<b>(216039.69)</b>	<b>54.9-</b>	<b>1796691.01</b>	<b>2047319.83</b>	<b>(250628.82)</b>	<b>12.2-</b>
<b>SUPERVISION, LABOR &amp; EXPENSE</b>								
MANT. OF STRUCTURES & IMPROVE.	120.56	1814.85	1694.29	93.4	1660.20	3848.96	2188.76	56.9
PURCHASED WATER	46983.39	18873.04	(28110.35)	148.9-	324022.14	244860.38	(79161.76)	32.3-
<b>TOTAL SOURCE OF SUPPLY EXPENSE</b>	<b>52145.46</b>	<b>24643.81</b>	<b>(27501.65)</b>	<b>111.6-</b>	<b>367084.47</b>	<b>292776.86</b>	<b>(74307.61)</b>	<b>25.4-</b>
<b>MAINT &amp; REPAIRS TO EQUIPMENT</b>								
MAINT & REPAIRS/STRUCT & IMPROV	563.72	984.11	420.39	42.7	2847.74	4521.20	1673.46	37.0
FUEL OR POWER PURCHASED	5435.83	.00	(5435.83)		36502.62	33003.88	(3498.74)	10.6-
<b>TOTAL PUMPING EXPENSES</b>	<b>5999.55</b>	<b>6446.86</b>	<b>447.31</b>	<b>6.9</b>	<b>40498.51</b>	<b>47089.98</b>	<b>6591.47</b>	<b>14.0</b>
<b>SUPERVISION, LABOR &amp; EXPENSE</b>								
MAINT & REPAIRS/BLDGS & GROUNDS	.00	1000.00	1000.00	100.0	.00	2000.00	2000.00	100.0

CRESTLINE VILLAGE WATER  
INCOME STATEMENT  
CRESTLINE - LAKE GREGORY  
DECEMBER 31, 2013

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
MAINT & REPAIRS/FIXTURES,EQUIPT	21.49	64.31	42.82	66.6	3241.21	3889.92	648.71	16.7
TOTAL WATER TREATMENT EXPENSES	550.93	1357.53	806.60	59.4	14873.95	12260.48	(2613.47)	21.3-
STREET & ROAD MAINTENANCE	63.75	833.00	769.25	92.3	4051.24	6664.00	2612.76	39.2
MAINT & REPAIRS TO T&D MAINS	3548.10	1761.37	(1786.73)	101.4-	26832.45	22189.51	(4642.94)	20.9-
LOCATING MAINS	213.61	693.21	479.60	69.2	6191.21	5998.16	(193.05)	3.2-
MAINT & REPAIRS TO RES & TANKS	1468.65	2190.00	721.35	32.9	21377.65	17520.00	(3857.65)	22.0-
MAINT & REPAIRS TO SERVICES	1356.93	294.65	(1062.28)	360.5-	17359.67	15434.79	(1924.88)	12.5-
MAINT & REPAIRS TO HYDRANTS	14.78	37.24	22.46	60.3	24824.99	14663.11	(10161.88)	69.3-
MAINT & REPAIRS TO METERS, SHOP	65.42	.00	(65.42)		328.22	1071.00	742.78	69.4
MAINT & REPAIRS TO METERS, FIELD	1076.25	439.51	(636.74)	144.9-	12453.28	5026.47	(7426.81)	147.8-
TOTAL TRANS & DISTRIB EXPENSES	7807.49	6248.98	(1558.51)	24.9-	113418.71	88567.04	(24851.67)	28.1-
METER READING	145.33	208.00	62.67	30.1	799.40	1664.00	864.60	52.0
SERVICE CALLS	4925.26	2396.95	(2528.31)	105.5-	21867.89	20935.62	(932.27)	4.5-
UNCOLLECTIBLE ACCOUNTS W/O	.00	.00	.00		40.79	.00	(40.79)	
CUSTOMER ACCOUNTS EXPENSES	5070.59	2604.95	(2465.64)	94.7-	22708.08	22599.62	(108.46)	.5-
ADMIN & GENERAL WAGES	17752.65	22363.70	4611.05	20.6	178151.60	198912.81	20761.21	10.4
FIELD ADMIN & GENERAL WAGES	7742.23	9976.78	2234.55	22.4	69058.01	74167.99	5109.98	6.9
TOTAL ADMIN & GENERAL WAGES	25494.88	32340.48	6845.60	21.2	247209.61	273080.80	25871.19	9.5
OFFICE SUPPLIES	131.70	423.39	291.69	68.9	3323.86	3175.84	(148.02)	4.7-
TELEPHONE & TELEGRAPH	553.66	245.69	(307.97)	125.3-	5849.50	5860.90	11.40	.2
ANSWERING SERVICE	.00	.00	.00		548.31	744.94	196.63	26.4
UTILITIES	2411.32	271.93	(2139.39)	786.7-	19042.45	16122.60	(2919.85)	18.1-
DUES & SUBSCRIPTIONS	.00	5769.20	5769.20	100.0	10996.79	16655.91	5659.12	34.0
POSTAGE	1202.77	.00	(1202.77)		18229.56	18330.27	100.71	.5
PRINTING & STATIONARY	.00	174.94	174.94	100.0	12462.25	9270.22	(3192.03)	34.4-
OTHER	1439.93	1512.00	72.07	4.8	13946.45	12096.00	(1850.45)	15.3-
TRUCKS EXPENSES	1051.22	3347.46	2296.24	68.6	55247.15	25560.27	(29686.88)	116.1-
OFFICE EQUIPMENT RENTAL	22.69	.00	(22.69)		1728.00	1344.46	(383.54)	28.5-
GENERAL SUPPLIES & EXPENSE	96.28	186.23	89.95	48.3	2746.76	2471.17	(275.59)	11.2-
SMALL TOOLS EXPENSE	.00	.00	.00		583.38	1155.78	572.40	49.5
COMMUNICATIONS EXPENSE	893.55	326.80	(566.75)	173.4-	7937.62	3614.59	(4323.03)	119.6-
OUTSIDE SERVICES EMPLOYED	7549.70	7500.00	(49.70)	.7-	62192.23	60000.00	(2192.23)	3.7-
PERSONAL AUTO EXPENSE	.00	146.77	146.77	100.0	567.79	1340.44	772.65	57.6
TOTAL OFFICE SUPPLIES & OTHER	15352.82	19904.41	4551.59	22.9	215402.10	177743.39	(37658.71)	21.2-
LIABILITY & CASUALTY INSURANCE	.00	5416.00	5416.00	100.0	52802.00	43328.00	(9474.00)	21.9-
WORKMENS COMPENSATION INSURANCE	.00	.00	.00		18377.45	39520.00	21142.55	53.5
TOTAL INSURANCE EXPENSES	.00	5416.00	5416.00	100.0	71179.45	82848.00	11668.55	14.1

CRESTLINE VILLAGE WATER  
INCOME STATEMENT  
CRESTLINE - LAKE GREGORY  
DECEMBER 31, 2013

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	BUDGET	VARIANCE	%	ACTUAL	BUDGET	VARIANCE	%
PAID TIME OFF	12437.19	8178.00	(4259.19)	52.1-	61652.64	65424.00	3771.36	5.8
HOLIDAYS WITH PAY	6295.04	1607.62	(4687.42)	291.6-	16111.84	20524.28	4412.44	21.5
GROUP MEDICAL INSURANCE	38096.02	27800.00	(10296.02)	37.0-	208464.19	222400.00	13935.81	6.3
EMPLOYER PAYROLL TAXES	852.72	1073.21	220.49	20.5	7443.53	10578.20	3134.67	29.6
PENSION PLAN COSTS	28313.97	23647.94	(4666.03)	19.7-	200240.82	234582.08	34341.26	14.6
TOTAL EMPLOYEES BENEFITS EXPEN	85994.94	62306.77	(23688.17)	38.0-	493913.02	553508.56	59595.54	10.8
MAINT & REPAIRS/GEN STRUCTURES	2782.97	2454.82	(328.15)	13.4-	25730.54	16380.97	(9349.57)	57.1-
MAINT & REPAIRS/GEN EQUIPMENT	2531.08	1693.09	(837.99)	49.5-	11417.17	12330.31	913.14	7.4
TOTAL MAINTENANCE OF GENRL PLA	5314.05	4147.91	(1166.14)	28.1-	37147.71	28711.28	(8436.43)	29.4-
DIRECTORS' FEES	1400.00	1100.00	(300.00)	27.3-	5300.00	6900.00	1600.00	23.2
COLLECTION & HANDLING CHARGES	197.64	80.67	(116.97)	145.0-	276.36	112.25	(164.11)	146.2-
TOTAL OTHER ADMIN & GEN EXPENS	1597.64	1180.67	(416.97)	35.3-	5576.36	7012.25	1435.89	20.5
TOTAL OPERATING EXPENSES	205328.35	166598.37	(38729.98)	23.2-	1629011.97	1586198.26	(42813.71)	2.7-
***TOTAL EXPENSES***	205328.35	166598.37	(38729.98)	23.2-	1629011.97	1586198.26	(42813.71)	2.7-
NET INCOME OR (LOSS-)	27873.02-	226896.65	(254769.67)	112.3-	167679.04	461121.57	(293442.53)	63.6-

CRESTLINE VILLAGE WATER  
TRUCKS & EQUIPMENT  
CRESTLINE - LAKE GREGORY  
DECEMBER 31, 2013

	MONTH-TO-DATE				YEAR-TO-DATE			
	ACTUAL	LAST YEAR	VARIANCE	%	ACTUAL	LAST YEAR	VARIANCE	%
<b>TRUCKS EXPENSES</b>								
TRUCKS EXPENSES	389.86	295.62	(94.24)	31.9-	3597.31	1553.74	(2043.57)	131.5-
'02 RANGER 4X4	49.07	109.90	60.83	55.4	1217.49	1430.44	212.95	14.9
'01 F150 CREWCAB 4X4	.00	481.73	481.73	100.0	2059.85	3221.90	1162.05	36.1
'08 ESCAPE HYBRID	.00	60.41	60.41	100.0	1833.70	399.50	(1434.20)	359.0-
'11 FORD ESCAPE 4X4	102.60	727.45	624.85	85.9	3046.22	2752.44	(293.78)	10.7-
'01 F150 SUPERCAB 4X4	10.75	239.94	229.19	95.5	956.82	1883.62	926.80	49.2
'06 3/4 TON 4X4	123.53	45.52	(78.01)	171.4-	3775.52	3116.71	(658.81)	21.1-
'03 EXPLORER	.00	350.03	350.03	100.0	2522.65	1762.65	(760.00)	43.1-
'95 3/4 TON 4X4	.00	171.73	171.73	100.0	577.72	919.34	341.62	37.2
'01 FORD F350, 4X2, UTILITY	29.55	199.90	170.35	85.2	2396.99	2831.31	434.32	15.3
'06 3/4 TON 4X4	12.75	217.70	204.95	94.1	4930.61	2165.34	(2765.27)	127.7-
'90 FORD F450 FLATBED	.00	51.86	51.86	100.0	527.97	941.05	413.08	43.9
'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	45.46	.00	(45.46)		3226.08	.00	(3226.08)	
WATER TRUCK	42.99	.00	(42.99)		456.42	973.84	517.42	53.1
INT. DUMP TRUCK	64.95	329.87	264.92	80.3	18866.56	832.77	(18033.79)	*****
'78 JEEP	.00	.00	.00		39.23	172.72	133.49	77.3
'98 FREIGHTLINER DUMP	159.31	159.56	.25	.2	1483.50	1186.55	(296.95)	25.0-
.	20.40	.00	(20.40)		3633.59	.00	(3633.59)	
<b>TOTAL TRUCK EXPENSES</b>	<b>1051.22</b>	<b>3441.22</b>	<b>2390.00</b>	<b>69.5</b>	<b>55247.15</b>	<b>26276.18</b>	<b>(28970.97)</b>	<b>110.3-</b>
<b>GENERAL EQUIPMENT</b>								
MAINT & REPAIRS/GEN EQUIPMENT	129.84	840.46	710.62	84.6	4815.74	5043.50	227.76	4.5
MAINT & REPAIRS/OFFICE EQUIP	1134.00	.00	(1134.00)		3076.23	.00	(3076.23)	
JD LOADER	307.32	.00	(307.32)		733.36	37.15	(696.21)	*****
JD 310 BACKHOE	38.90	339.95	301.05	88.6	1245.86	2377.94	1132.08	47.6
CASE 580K BACKHOE	802.35	153.56	(648.79)	422.5-	1330.05	237.86	(1092.19)	459.2-
CASE 1845	118.67	39.68	(78.99)	199.1-	202.53	801.47	598.94	74.7
CASE ROLLER	.00	.00	.00		.00	49.90	49.90	100.0
LAYMOR BROOM	.00	.00	.00		13.40	.00	(13.40)	
<b>TOTAL GENERAL EQUIPMENT</b>	<b>2531.08</b>	<b>1373.65</b>	<b>(1157.43)</b>	<b>84.3-</b>	<b>11417.17</b>	<b>8547.82</b>	<b>(2869.35)</b>	<b>33.6-</b>
<b>TOTAL TRUCKS AND EQUIPMENT</b>	<b>3582.30</b>	<b>4814.87</b>	<b>1232.57</b>	<b>25.6</b>	<b>66664.32</b>	<b>34824.00</b>	<b>(31840.32)</b>	<b>91.4-</b>

\*\*\*\*\* - VARIANCE PERCENT EXCEEDED 999%

**BILL LOCKYER  
TREASURER  
STATE OF CALIFORNIA**

**LOCAL AGENCY INVESTMENT FUND (LAIF)**

**LAIF WEBINAR REGISTRATION**

**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

**PMIA Average Monthly Effective Yields**

**DEC 2013 0.264%**  
 NOV 2013 0.263%  
 OCT 2013 0.266%

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
1/1/2014	0.25	0.25	209
1/2/2014	0.26	0.26	219
1/3/2014	0.26	0.26	222
1/4/2014	0.26	0.26	222
1/5/2014	0.26	0.26	222
1/6/2014	0.26	0.26	222
1/7/2014	0.26	0.26	222
1/8/2014	0.26	0.26	225
1/9/2014	0.26	0.26	232
1/10/2014	0.26	0.26	230
1/11/2014	0.26	0.26	230
1/12/2014	0.26	0.26	230
1/13/2014	0.26	0.26	228
1/14/2014	0.25	0.26	228

\*Daily yield does not reflect capital gains or losses

Pooled Money Investment Account  
 Portfolio Composition  
 \$57.7 Billion  
 12/31/13

