



Crestline Sanitation District

Executive Summary - July 2019

SUMMARY STATEMENT OF NET POSITION

	7/31/2019	7/31/2018	Change	Avg. Last 12 Mo.
Cash and investments	\$ 9,299,757	\$ 8,105,144	\$ 1,194,613	\$ 8,757,033
Receivables	1,156,363	1,198,056	(41,693)	1,086,981
Other current assets	187,000	162,375	24,625	106,777
Total current assets	10,643,120	9,465,575	1,177,545	9,950,791
Capital assets, net	9,265,224	9,379,563	(114,339)	9,288,973
Deferred outflows of resources	1,083,179	1,083,179	-	1,083,179
Total Assets and Deferred Outflows of Resources	20,991,523	19,928,317	1,063,206	20,322,943
Current liabilities	260,943	217,915	43,028	223,575
Noncurrent liabilities	2,684,891	2,636,792	48,099	2,679,840
Deferred inflows of resources	381,086	381,086	-	381,086
Total Liabilities and Deferred Inflows of Resources	3,326,920	3,235,793	91,127	3,284,501
Net Position	\$ 17,664,603	\$ 16,692,524	\$ 972,079	\$ 17,038,442

SUMMARY STATEMENT OF CHANGES IN NET POSITION

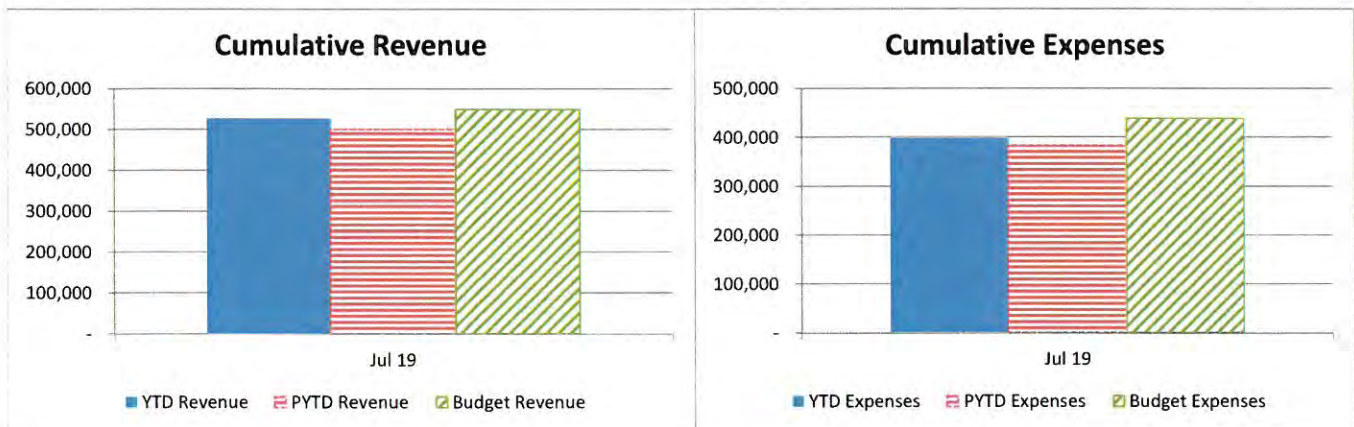
	Jul 2019	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 517,676	\$ 517,676	\$ 481,646	\$ 36,030
Operating expenses	(315,663)	(315,663)	(346,300)	30,637
Administrative expenses	(82,145)	(82,145)	(92,336)	10,191
Other income	9,915	9,915	7,985	1,930
Other expenses	-	-	(182)	182
Change in net position	\$ 129,783	\$ 129,783	\$ 50,813	\$ 78,970

LIQUIDITY RATIOS

	7/31/2019	7/31/2018	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	35.6	37.2	(1.6)	39.4
Current ratio (current assets / current liabilities)	40.8	43.4	(2.6)	44.7
Working capital (current assets - current liabilities)	\$ 10,382,177	\$ 9,247,660	\$ 1,134,517	\$ 9,727,216

CAPITAL BUDGET

	Jul 2019	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 66,959	\$ 436,899	\$ 690,569	\$ 253,670





**Crestline Sanitation District
Quarterly Investment Report
June 30, 2019**

Cash and Investments

<u>Account Type / Financial Institution</u>	<u>Maturity</u>	<u>Balance at 6/30/2019</u>	<u>Balance at 3/31/2019</u>
Cash and Cash Equivalents			
California Bank & Trust General Checking	N/A	\$ 1,187,906	\$ 1,052,482
California Bank & Trust Payroll Checking	N/A	58,109	5,539
Petty Cash & Change Fund	N/A	500	500
Total Cash and Cash Equivalents		<u>1,246,515</u>	<u>1,058,521</u>
Investments			
Local Agency Investment Fund		79,639	29,454
Zions Institutional Liquidity Management			
Money Market Mutual Funds	N/A	179,223	93,575
Certificates of Deposit	8/2019 - 10/2021	1,902,229	1,891,068
Corporate Notes/Bonds	8/2019 - 8/2021	1,918,974	2,009,432
Government Agencies	8/2019 - 10/2022	2,642,373	2,625,227
U.S. Obligations	10/2021 - 5/2022	479,303	226,274
U.S. Treasury Notes & Bonds	2/2020	<u>248,887</u>	<u>449,834</u>
Zions Total		7,370,989	7,295,410
CalTRUST:			
Short Term Fund	N/A	315,500	263,246
Medium Term Fund	N/A	<u>425,877</u>	<u>270,673</u>
CalTRUST Total		741,377	533,919
Total Investments		<u>8,192,005</u>	<u>7,858,783</u>
Total Cash and Investments		<u>\$ 9,438,520</u>	<u>\$ 8,917,304</u>

Note: The balances above are reported at market value as provided by the financial institutions on the bank statements. The cost/par/book value of the investments are substantially the same as the market value due to the type of investments held by the District. The maturity dates of the investments range from less than a year to 3.5 years, and are laddered to support the District's operating cash flow.

Investment Compliance with the California Government Code and the District's Investment Policy

The table below identifies investment compliance metrics in accordance with Section 53601 of the California Government Code and the District's investment policy, where more restrictive.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>	<u>Required Rating</u>	<u>In Compliance at 6/30/2019</u>
U.S. Treasury Bills, Notes or Bonds	5 years	None	None	None	Yes
U.S. Agency Securities	5 years	None	None	None	Yes
Negotiable Certificates of Deposit	5 years	30%	None	None	Yes
Medium Term Corporate Notes	5 years	30%	None	A*	Yes, See Note 1
Money Market Mutual Funds	5 years	20%	None	AAA	Yes
California Local Agency Investment Fund	N/A	None	\$ 65,000,000	None	Yes

* Medium term corporate notes must be rated at least A by at least one nationally recognized rating service at the time of purchase.

The District is able to meet its expenditure requirements for the next six-month period. All investments listed on this Investment Report and held by the District are in compliance with the District's Statement of Investment Policy, with the following noted explanation:

Note 1: One of the corporate notes purchased by the District at or above the minimum rating was subsequently downgraded after purchase, and is currently rated by Moodys as A3 and by S&P as BBB+. The District and its investment advisors are actively monitoring this investment, which are still deemed "investment grade", and has determined that the most prudent response at this time is to continue to hold and monitor this investment. The maturity dates for the corporate note is 9/15/19, and the fair value of the note is \$249,758, which represents approximately 3% of the District's investment portfolio.

**Crestline Sanitation District
Balance Sheet
As of July 31, 2019**

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08/07/19
Accrual Basis

Jul 31, 19

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	1,093,944.63	
10200 · Cash in Bank - Payroll	3,826.89	
10500 · Petty Cash	200.00	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	1,098,271.52	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	79,989.67	
11101 · Investments - Wealth&Fiduciary	7,380,147.78	
11200 · Investments - CalTRUST	741,348.28	
Total 11 · INVESTMENTS	8,201,485.73	
Total Checking/Savings	9,299,757.25	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	128,363.81	
12100 · A/R - Pilot Rock	1,950.00	
12200 · A/R - Cleghorn	62,110.52	
12400 · COBRA Receivable	2,877.24	
12410 · COBRA Dental	236.42	
12600 · A/R - Effluent Management	2,286.00	
Total 12 · ACCTS RECEIVABLE	197,823.99	
Total Accounts Receivable	197,823.99	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	440,040.69	
13350 · SS01 - Sewer Availability Recv	4,363.91	
13500 · Accrued A/R	514,135.05	
Total 13 · OTHER RECEIVABLE	958,539.65	

**Crestline Sanitation District
Balance Sheet
As of July 31, 2019**

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Accrual Basis

	Jul 31, 19
14 · PREPAID	
14100 · Prepaid Expense	463.50
14200 · Prepaid Insurance	117,469.94
14300 · Prepaid Worker's Comp	54,617.12
Total 14 · PREPAID	172,550.56
Total Other Current Assets	1,145,539.17
Total Current Assets	10,643,120.41
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,056.01
15200 · Improvements to Land	17,441,904.99
15300 · Structures & Improvements	10,570,471.82
15400 · Vehicles	1,305,745.15
15500 · Equipments	658,091.98
15800 · Intangible Asset	16,925.00
15900 · Capital Lease Asset	57,580.39
Total 15 · CAPITAL ASSETS	30,276,775.34
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-15,791,279.50
16300 · Accm Depr - Structures & Imprv	-4,887,108.00
16400 · Accm Depr - Vehicles	-921,068.57
16500 · Accm Depr - Equipment	-436,140.04
16800 · Accm. Amortization	-1,763.03
16900 · Accm Depr - Capital Lease Asset	-8,097.21
Total 16 · ACCM DEPRECIATIONS	-22,045,456.35
Total Fixed Assets	8,231,318.99
Other Assets	
17 · CIP	
17340 · SCADA System	425,309.40
17345 · Miscellaneous Upgrades	11,392.47
17365 · Wastewater Master Plan Update	246,603.78
17376 · HC Electrical Upgrades	122,974.43
17378 · HC OP Building Upgrades	4,113.36
17800 · SC Emergency Storage Pond	49,706.50
17810 · HC Dewatering Bldg & Clarifier	173,804.79
Total 17 · CIP	1,033,904.73

Crestline Sanitation District
Balance Sheet
 As of July 31, 2019

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 Accrual Basis

	Jul 31, 19
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	286,532.00
19830 · Deferred Outflows - Actuarial	796,647.00
Total 19 · DEFERRED OUTFLOWS	1,083,179.00
Total Other Assets	2,117,083.73
TOTAL ASSETS	20,991,523.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	75,423.41
20000 · Accounts Payable	
Total Accounts Payable	75,423.41
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	706.67
21600 · Employee Appreciation Fund	4,258.71
Total 21 · OTHER CURRENT LIAB.	4,965.38
22 · PR LIABILITIES	
22000 · Payroll Liabilities	706.79
22100 · Payroll Tax Payable	378.02
22200 · Retirement Payable	514.70
Total 22 · PR LIABILITIES	1,599.51
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	83,487.18
23150 · Accrued Payroll Tax	1,497.35
23200 · Accrued Retirement	20,316.88
23250 · Accrued Worker's Comp	1,923.48
23500 · Unearned Revenue	2,286.00
Total 23 · ACCRUED LIABILITIES	109,510.89

**Crestline Sanitation District
Balance Sheet
As of July 31, 2019**

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Accrual Basis

	Jul 31, 19
24 · OTHER LIABILITIES	
24930 · Deposit	9,580.00
25920 · Current Portion-Compensated Abs	15,101.58
25950 · Curr Portin-Share of County POB	44,763.00
Total 24 · OTHER LIABILITIES	69,444.58
Total Other Current Liabilities	185,520.36
Total Current Liabilities	260,943.77
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	48,098.17
27400 · Employee Compensated Abs-LT	60,406.40
27500 · Share of County POB	266,155.00
27700 · OPEB Obligation	286,524.00
27800 · Pension Liability	2,023,707.00
Total 27 · LONG TERM LIABILITIES	2,684,890.57
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	381,086.00
Total 29 · DEFERRED INFLOWS	381,086.00
Total Long Term Liabilities	3,065,976.57
Total Liabilities	3,326,920.34
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,387,051.98
33000 · Unrestricted Net Assets	-3,508,087.68
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	1,869,437.00
34300 · Replacement Reserve	5,373,365.00
34400 · Catastrophic Reserve	2,288,479.00
34500 · Curr Yr Capital Budget Reserve	1,165,424.00
Total 34000 · Board Designated Reserves	10,696,705.00
Total 30 · NET ASSETS	16,575,669.30
39000 · *Unrestricted Net Assets	959,150.96
Net Income	129,782.53
Total Equity	17,664,602.79
TOTAL LIABILITIES & EQUITY	20,991,523.13

Crestline Sanitation District
Profit & Loss Budget Performance
July 2019

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 Accrual Basis

Ordinary Income/Expense Income	Jul 19	Budget	\$ Over Bu...	Jul 19	YTD Budget	\$ Over Bu...	Annual Budget
40 - REVENUE							
41000 - Sewer Service Fees	514,843.29	478,437.58	36,405.71	514,843.29	478,437.58	36,405.71	3,023,616.00
42000 - Sewer Penalties	-552.36	0.00	-552.36	-552.36	0.00	-552.36	138,000.00
43000 - Pumped Waste Permits	2,735.49	2,225.00	510.49	2,735.49	2,225.00	510.49	25,625.00
44000 - Permit & Inspection Fees	0.00	292.00	-292.00	0.00	292.00	-292.00	3,500.00
45000 - Sale of Effluent Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46000 - Clegghorn State Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	650.00	650.00	0.00	7,800.00
48000 - Other Service Fees	0.00	41.67	-41.67	0.00	41.67	-41.67	500.00
49000 - Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 - REVENUE	517,676.42	481,646.25	36,030.17	517,676.42	481,646.25	36,030.17	3,319,041.00
Total Income	517,676.42	481,646.25	36,030.17	517,676.42	481,646.25	36,030.17	3,319,041.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	37,400.74	40,816.50	-3,415.76	37,400.74	40,816.50	-3,415.76	353,743.00
51020MT - Salaries - OT	0.00	288.50	-288.50	0.00	288.50	-288.50	2,500.00
51030MT - Salaries - VAC	3,183.20	3,117.90	65.30	3,183.20	3,117.90	65.30	27,022.00
51040MT - Salaries - SICK	1,123.68	2,236.80	-1,113.12	1,123.68	2,236.80	-1,113.12	19,386.00
51050MT - Salaries - HOLIDAY	1,475.35	1,616.50	-141.15	1,475.35	1,616.50	-141.15	22,631.00
51060MT - Salaries - ON CALL / STANDBY	3,822.02	2,784.00	1,038.02	3,822.02	2,784.00	1,038.02	24,128.00
51070MT - Salaries - CALL BACK	128.72	230.80	-102.08	128.72	230.80	-102.08	2,000.00
51080MT - Comp, Absence Acrr Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51100MT - Payroll Tax	1,034.23	1,031.30	2.93	1,034.23	1,031.30	2.93	8,938.00
51150MT - Unemployment Expense	0.00	370.00	-370.00	0.00	370.00	-370.00	3,200.00
51200MT - Worker's Comp	2,226.64	2,258.80	-32.16	2,226.64	2,258.80	-32.16	19,576.00
51300MT - Employee Group Insurance	8,588.13	9,928.25	-1,340.12	8,588.13	9,928.25	-1,340.12	119,139.00
51400MT - Retirement	18,545.00	20,871.00	-2,326.00	18,545.00	20,871.00	-2,326.00	180,882.00
51500MT - Seasonal MT Workers	6,336.24	12,750.00	-6,413.76	6,336.24	12,750.00	-6,413.76	76,500.00
51600MT - Nationwide ER Match	414.00	424.50	-10.50	414.00	424.50	-10.50	3,679.00
Total 51-MT - Salaries & Benefit - MAINT	84,277.95	98,724.85	-14,446.90	84,277.95	98,724.85	-14,446.90	863,324.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	60,548.22	62,490.00	-1,941.78	60,548.22	62,490.00	-1,941.78	541,580.00
51020OP - Salaries - OT	78.06	750.00	-671.94	78.06	750.00	-671.94	6,500.00
51030OP - Salaries - VAC	7,533.87	5,128.40	2,405.47	7,533.87	5,128.40	2,405.47	44,446.00
51040OP - Salaries - SICK	1,751.62	3,443.20	-1,691.58	1,751.62	3,443.20	-1,691.58	29,841.00
51050OP - Salaries - HOLIDAY	2,587.91	2,488.28	99.63	2,587.91	2,488.28	99.63	34,836.00
51060OP - Salaries - ON CALL / STANDBY	3,956.02	3,664.00	292.02	3,956.02	3,664.00	292.02	31,755.00
51070OP - Salaries - Call Back	331.18	50.00	281.18	331.18	50.00	281.18	600.00
51100OP - Payroll Tax	1,225.87	1,574.90	-349.03	1,225.87	1,574.90	-349.03	13,649.00
51200OP - Worker's Comp	3,419.67	2,925.10	494.57	3,419.67	2,925.10	494.57	25,351.00
51300OP - Employee Group Insurance	11,450.68	12,301.50	-850.82	11,450.68	12,301.50	-850.82	147,618.00

Crestline Sanitation District
Profit & Loss Budget Performance
July 2019

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Accrual Basis

	Jul 19	Budget	\$ Over Bu...	Jul 19	YTD Budget	\$ Over Bu...	Annual Budget
51400OP · Retirement	30,340.48	32,124.10	-1,783.62	30,340.48	32,124.10	-1,783.62	278,409.00
51600OP · Nationwide ER Match	192.00	181.50	10.50	192.00	181.50	10.50	1,573.00
Total 51-OP · SALARIES & BENEFIT - OP	123,415.58	127,120.98	-3,705.40	123,415.58	127,120.98	-3,705.40	1,156,158.00
53-MT · PROFESSIONAL SVC-MAINT							
53300MT · Engineering	0.00	170.00	-170.00	0.00	170.00	-170.00	2,040.00
53900MT · Other Professional Svc	32.08	167.00	-134.92	32.08	167.00	-134.92	2,004.00
Total 53-MT · PROFESSIONAL SVC-MAINT	32.08	337.00	-304.92	32.08	337.00	-304.92	4,044.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	4,250.00	-4,250.00	0.00	4,250.00	-4,250.00	51,000.00
53400OP · Laboratory Analysis	4,361.88	4,049.58	312.30	4,361.88	4,049.58	312.30	48,595.00
53700OP · Permits & Fees	460.00	4,226.41	-3,766.41	460.00	4,226.41	-3,766.41	50,717.00
53900OP · Other Professional	24.15	260.17	-236.02	24.15	260.17	-236.02	3,122.00
Total 53-OP · PROFESSIONAL SVC - OP	4,846.03	12,786.16	-7,940.13	4,846.03	12,786.16	-7,940.13	153,434.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54021MT · Auto Expense - Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	416.67	-416.67	0.00	416.67	-416.67	5,000.00
54080MT · Clothing & Laundry	485.52	810.00	-324.48	485.52	810.00	-324.48	9,720.00
54170MT · Auto Expense - General	8.95	2,614.09	-2,605.14	8.95	2,614.09	-2,605.14	31,369.00
54182MT · Maintenance of Equipment	678.43	1,300.50	-622.07	678.43	1,300.50	-622.07	15,606.00
54184MT · Maintenance of Structures	0.00	605.92	-605.92	0.00	605.92	-605.92	7,271.00
54200MT · Small Tools	161.16	86.75	74.41	161.16	86.75	74.41	1,041.00
54210MT · Supplies - Shop	482.07	312.17	169.90	482.07	312.17	169.90	3,746.00
54220MT · Supplies - Field	130.63	308.83	-178.20	130.63	308.83	-178.20	3,706.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	1,946.76	6,454.93	-4,508.17	1,946.76	6,454.93	-4,508.17	77,459.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	0.00	2,516.50	-2,516.50	0.00	2,516.50	-2,516.50	30,198.00
54023OP · Auto Expense - General	636.00	1,321.16	-685.16	636.00	1,321.16	-685.16	15,854.00
54030OP · Communication	0.00	260.25	-260.25	0.00	260.25	-260.25	3,123.00
54040OP · Due & Subscription	0.00	104.08	-104.08	0.00	104.08	-104.08	1,249.00
54050OP · Equipment Purchase	0.00	4,166.67	-4,166.67	0.00	4,166.67	-4,166.67	50,000.00
54060OP · Equipment Rental	0.00	1,250.00	-1,250.00	0.00	1,250.00	-1,250.00	15,000.00
54070OP · Insurance	4,837.01	4,259.91	577.10	4,837.01	4,259.91	577.10	51,119.00
54075OP · Insurance - Vehicle	2,992.01	2,650.25	341.76	2,992.01	2,650.25	341.76	31,803.00
54080OP · Clothing & Laundry	519.36	941.41	-422.05	519.36	941.41	-422.05	11,297.00
54090OP · Lodge & Meals	635.61	144.17	491.44	635.61	144.17	491.44	1,730.00
54100OP · Misc Expense	0.00	9.00	-9.00	0.00	9.00	-9.00	108.00
54182OP · Maintenance of Equipment	12,037.44	5,684.67	6,352.77	12,037.44	5,684.67	6,352.77	68,216.00
54184OP · Maintenance of Structures	3,327.92	2,703.59	624.33	3,327.92	2,703.59	624.33	32,443.00
54185OP · Memberships/Certifications	6,686.00	2,539.25	4,146.75	6,686.00	2,539.25	4,146.75	30,471.00
54190OP · Safety Equipment	1,293.24	510.00	783.24	1,293.24	510.00	783.24	6,120.00
54200OP · Small Tools	1,017.74	173.41	844.33	1,017.74	173.41	844.33	2,081.00

Crestline Sanitation District
Profit & Loss Budget Performance
July 2019

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 Accrual Basis

	Jul 19	Budget	\$ Over Bu...	Jul 19	YTD Budget	\$ Over Bu...	Annual Budget
542200P · Supplies	816.00	384.50	431.50	816.00	384.50	431.50	4,614.00
543100P · Special Dept - Chlorine / Salt	2,414.06	2,585.16	-171.10	2,414.06	2,585.16	-171.10	31,022.00
543200P · Special Dept - Sludge /Chemical	858.23	4,499.66	-3,641.43	858.23	4,499.66	-3,641.43	53,996.00
543300P · Special Dept - Oxygen/Propane	0.00	335.34	-335.34	0.00	335.34	-335.34	4,024.00
543400P · Special Dept - Emergency	0.00	2,916.66	-2,916.66	0.00	2,916.66	-2,916.66	35,000.00
544000P · Training	1,193.55	2,083.34	-889.79	1,193.55	2,083.34	-889.79	25,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	39,264.17	42,038.98	-2,774.81	39,264.17	42,038.98	-2,774.81	504,468.00
56 · UTILITIES - OP							
561000P · Telephone	4,771.98	4,800.00	-28.02	4,771.98	4,800.00	-28.02	57,600.00
562100P · Utilities - Electric	8,971.60	9,265.00	-293.40	8,971.60	9,265.00	-293.40	111,180.00
562200P · Utilities - Gas	51.30	272.00	-220.70	51.30	272.00	-220.70	3,264.00
562300P · Utilities - Water	721.10	800.42	-79.32	721.10	800.42	-79.32	9,605.00
562400P · Utilities - Trash	509.84	499.50	10.34	509.84	499.50	10.34	5,994.00
563000P · Refuse Disposal	0.00	196.34	-196.34	0.00	196.34	-196.34	2,356.00
Total 56 · UTILITIES - OP	15,025.82	15,833.26	-807.44	15,025.82	15,833.26	-807.44	189,999.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	23,371.00	20,041.34	3,329.66	23,371.00	20,041.34	3,329.66	240,496.00
Total 59-MT · Depreciation - MAINT	23,371.00	20,041.34	3,329.66	23,371.00	20,041.34	3,329.66	240,496.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	23,483.14	22,962.59	520.55	23,483.14	22,962.59	520.55	275,551.00
Total 59-OP · DEPR & AMORT - OP	23,483.14	22,962.59	520.55	23,483.14	22,962.59	520.55	275,551.00
Total COGS	315,662.53	346,300.09	-30,637.56	315,662.53	346,300.09	-30,637.56	3,464,933.00
Gross Profit	202,013.89	135,346.16	66,667.73	202,013.89	135,346.16	66,667.73	-145,892.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	33,036.29	33,319.60	-283.31	33,036.29	33,319.60	-283.31	288,770.00
61020 · Salaries - OT ADM	157.38	0.00	157.38	157.38	0.00	157.38	400.00
61030 · Salaries - VAC ADM	2,959.60	2,887.40	72.20	2,959.60	2,887.40	72.20	25,024.00
61040 · Salaries - SICK ADM	626.49	924.70	-298.21	626.49	924.70	-298.21	8,014.00
61050 · Salaries - HOLIDAY ADM	829.52	668.29	161.23	829.52	668.29	161.23	9,356.00
61100 · Payroll Tax - ADM	1,030.68	1,146.30	-115.62	1,030.68	1,146.30	-115.62	9,935.00
61200 · Worker's Comp - ADM	132.86	137.40	-4.54	132.86	137.40	-4.54	1,191.00
61300 · Employee Group Insurance - ADM	6,348.49	5,926.83	421.66	6,348.49	5,926.83	421.66	71,122.00
61400 · Retirement - ADM	12,701.97	13,372.70	-670.73	12,701.97	13,372.70	-670.73	115,897.00
61600 · Nationwide - ER Match	290.40	244.30	46.10	290.40	244.30	46.10	2,117.00
Total 61 · SALARIES AND BENEFIT - ADM	58,113.68	58,627.52	-513.84	58,113.68	58,627.52	-513.84	531,826.00

Crestline Sanitation District
Profit & Loss Budget Performance
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 Accrual Basis

	Jul 19	Budget	\$ Over Bu...	Jul 19	YTD Budget	\$ Over Bu...	Annual Budget
62 · BOARD EXPENSES							
62100 · Board Director's Fee	300.00	1,500.00	-1,200.00	300.00	1,500.00	-1,200.00	18,000.00
62300 · Board Exp - Meals & Lodging	87.35	66.65	20.70	87.35	66.65	20.70	800.00
62400 · Board Exp - Education & Training	0.00	16.65	-16.65	0.00	16.65	-16.65	200.00
Total 62 · BOARD EXPENSES	387.35	1,583.30	-1,195.95	387.35	1,583.30	-1,195.95	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	1,299.20	4,682.15	-3,382.95	1,299.20	4,682.15	-3,382.95	56,186.00
63200 · County Services	4.00	103.90	-99.90	4.00	103.90	-99.90	1,247.00
63300 · Legal	0.00	7,500.00	-7,500.00	0.00	7,500.00	-7,500.00	90,000.00
63500 · Software Support - ADM	1,311.65	1,250.00	61.65	1,311.65	1,250.00	61.65	15,000.00
63900 · Other Professional - ADM	1,887.58	2,695.91	-808.33	1,887.58	2,695.91	-808.33	32,351.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	4,502.43	16,231.96	-11,729.53	4,502.43	16,231.96	-11,729.53	194,784.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	608.82	1,015.50	-406.68	608.82	1,015.50	-406.68	12,186.00
64040 · Computer Expense	0.00	833.34	-833.34	0.00	833.34	-833.34	10,000.00
64045 · Due & Subscription	14.99	213.16	-198.17	14.99	213.16	-198.17	2,558.00
64080 · Janitorial Service	620.00	759.75	-139.75	620.00	759.75	-139.75	9,117.00
64090 · Lease Equipment - ADM	0.00	1,734.00	-1,734.00	0.00	1,734.00	-1,734.00	20,808.00
64095 · Legal Notice	123.00	220.75	-97.75	123.00	220.75	-97.75	2,649.00
64120 · Office Expense	527.41	297.00	230.41	527.41	297.00	230.41	3,564.00
64130 · Office Supplies	1,009.60	520.25	489.35	1,009.60	520.25	489.35	6,243.00
64140 · Pest Control	296.00	294.58	1.42	296.00	294.58	1.42	3,535.00
64150 · Postage & Delivery	3,000.00	2,500.00	500.00	3,000.00	2,500.00	500.00	21,849.00
64160 · Printing & Publications	0.00	1,281.50	-1,281.50	0.00	1,281.50	-1,281.50	15,378.00
64170 · Public Relation	0.00	83.34	-83.34	0.00	83.34	-83.34	1,000.00
64180 · Maintenance of Equipment	0.00	43.40	-43.40	0.00	43.40	-43.40	521.00
64190 · Maintenance of Structure	7,452.15	1,250.00	6,202.15	7,452.15	1,250.00	6,202.15	15,000.00
64230 · Training	0.00	416.65	-416.65	0.00	416.65	-416.65	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	25.00	-25.00	300.00
64245 · Lodge - Meals	635.61	100.00	535.61	635.61	100.00	535.61	1,200.00
66000 · Payroll Expenses	91.00	80.60	10.40	91.00	80.60	10.40	967.00
Total 64 · SERVICES AND SUPPLIES - ADM	14,378.58	11,668.82	2,709.76	14,378.58	11,668.82	2,709.76	131,875.00
68 · BAD DEBITS							
68100 · Bad Debt Expense	4,254.83	3,700.00	554.83	4,254.83	3,700.00	554.83	3,700.00
Total 68 · BAD DEBITS	4,254.83	3,700.00	554.83	4,254.83	3,700.00	554.83	3,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
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 Accrual Basis

	Jul 19	Budget	\$ Over Bu...	Jul 19	YTD Budget	\$ Over Bu...	Annual Budget
69 · DEPR & AMORT - ADM	508.56	524.08	-15.52	508.56	524.08	-15.52	6,289.00
69100 · Depreciation - ADM							6,289.00
Total 69 · DEPR & AMORT - ADM	508.56	524.08	-15.52	508.56	524.08	-15.52	6,289.00
Total Expense	82,145.43	92,335.68	-10,190.25	82,145.43	92,335.68	-10,190.25	887,474.00
Net Ordinary Income	119,868.46	43,010.48	76,857.98	119,868.46	43,010.48	76,857.98	-1,033,366.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	1,063,200.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Total 71 · PROP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	1,070,800.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	11,500.00
72200 · Special Assessment - PRIOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72300 · Special Assessment-DELQ&PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	737.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	0.00	0.00	0.00	15,060.00
Total 72 · SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	27,297.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	11,869.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	0.00	0.00	0.00	11,869.00
79 · OTHER INCOMES							
77000 · Interest Income	11,983.49	7,901.16	4,082.33	11,983.49	7,901.16	4,082.33	94,814.00
77500 · Realized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	-2,069.42	0.00	-2,069.42	-2,069.42	0.00	-2,069.42	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79500 · Other Income	0.00	83.33	-83.33	0.00	83.33	-83.33	1,000.00
Total 79 · OTHER INCOMES	9,914.07	7,984.49	1,929.58	9,914.07	7,984.49	1,929.58	95,814.00
Total Other Income	9,914.07	7,984.49	1,929.58	9,914.07	7,984.49	1,929.58	1,205,780.00

Crestline Sanitation District
Profit & Loss Budget Performance
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 Accrual Basis

	Jul 19	Budget	\$ Over Bu...	Jul 19	YTD Budget	\$ Over Bu...	Annual Budget
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83000 · Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84000 · Tax Deduction	0.00	182.16	-182.16	0.00	182.16	-182.16	2,186.00
Total 80 · OTHER EXPENSES	0.00	182.16	-182.16	0.00	182.16	-182.16	2,186.00
Total Other Expense	0.00	182.16	-182.16	0.00	182.16	-182.16	2,186.00
Net Other Income	9,914.07	7,802.33	2,111.74	9,914.07	7,802.33	2,111.74	1,203,594.00
Net Income	129,782.53	50,812.81	78,969.72	129,782.53	50,812.81	78,969.72	170,228.00

Crestline Sanitation District
Statement of Cash Flows
 July 2019

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	<u>Jul 19</u>
OPERATING ACTIVITIES	
Net Income	129,782.53
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-126,921.85
12600 · A/R - Effluent Management	2,396.08
13200 · Taxes Receivable	30,478.76
13300 · SU01-Deling Tax Roll Receivable	12,291.28
13400 · Accrued Interest -CaTRUST/LAIF	351.06
14100 · Prepaid Expense	6,917.75
14200 · Prepaid Insurance	-86,119.66
14300 · Prepaid Worker's Comp	-53,814.10
20000 · Accounts Payable	-19,698.45
21600 · Employee Appreciation Fund	-172.45
22000 · Payroll Liabilities	471.89
22100 · Payroll Tax Payable	381.92
22200 · Retirement Payable	-465.82
23000 · Accrued Payable	-6,442.50
23500 · Unearned Revenue	2,286.00
Net cash provided by Operating Activities	<u>-108,277.56</u>
INVESTING ACTIVITIES	
16200 · Accm.Depr - Improvement to Land	13,892.17
16300 · Accm Depr - Structures & Imprv	24,042.65
16400 · Accm Depr - Vehicles	5,775.47
16500 · Accm Depr - Equipment	2,717.46
16800 · Accm. Amortization	35.26
16900 · Accm Depr - Capital Lease Asset	899.69
17340 · SCADA System	-14,871.34
17810 · HC Dewatering Bldg & Clarifier	-52,088.00
Net cash provided by Investing Activities	<u>-19,596.64</u>
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	<u>-725.19</u>
Net cash increase for period	-128,599.39
Cash at beginning of period	9,428,356.64
Cash at end of period	<u><u>9,299,757.25</u></u>

