

# Crestline Sanitation District

## Executive Summary - April 2020

### SUMMARY STATEMENT OF NET POSITION

	4/30/2020	4/30/2019	Change	Avg. Last 12 Mo.
Cash and investments	\$ 9,893,011	\$ 9,389,061	\$ 503,950	\$ 9,325,000
Receivables	968,252	897,858	70,394	1,130,909
Other current assets	80,368	68,001	12,367	119,230
Total current assets	10,941,631	10,354,920	586,711	10,575,139
Capital assets, net	9,497,618	9,209,863	287,755	9,370,059
Deferred outflows of resources	853,023	1,083,179	(230,156)	872,203
Total Assets and Deferred Outflows of Resources	21,292,272	20,647,962	644,310	20,817,401
Current liabilities	216,910	215,218	1,692	260,834
Noncurrent liabilities	2,373,316	2,676,316	(303,000)	2,401,829
Deferred inflows of resources	382,223	381,086	1,137	382,128
Total Liabilities and Deferred Inflows of Resources	2,972,449	3,272,620	(300,171)	3,044,791
Net Position	\$ 18,319,823	\$ 17,375,342	\$ 944,481	\$ 17,772,610

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

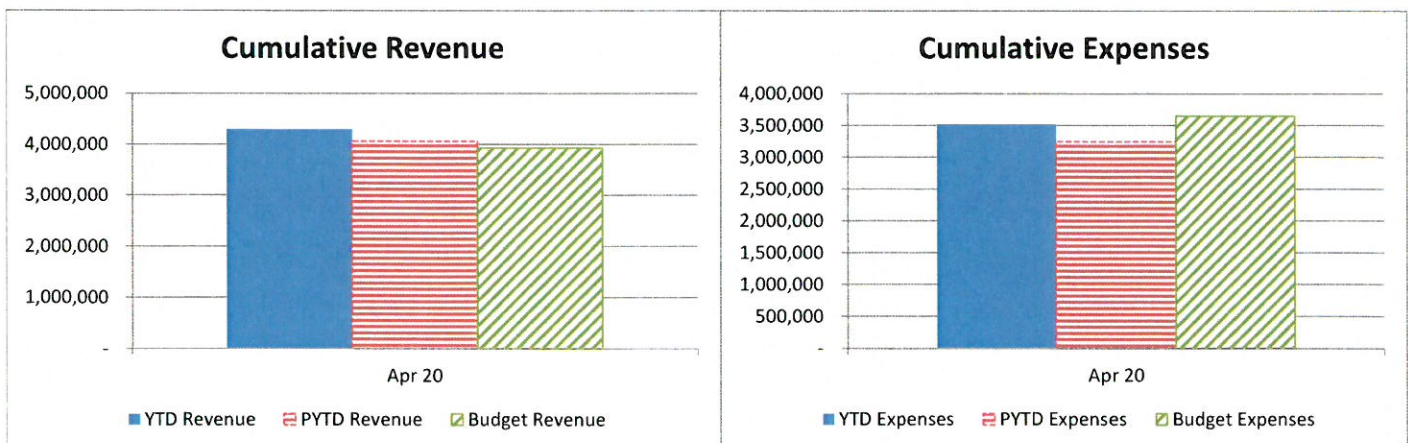
	Apr 2020	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 4,669	\$ 2,835,875	\$ 2,712,063	\$ 123,812
Operating expenses	(263,891)	(2,804,921)	(2,899,887)	94,966
Administrative expenses	(65,533)	(716,253)	(746,837)	30,584
Other income	449,711	1,464,386	1,160,059	304,327
Other expenses	(946)	(2,959)	(1,640)	(1,319)
Change in net position	\$ 124,010	\$ 776,128	\$ 223,758	\$ 552,370

### LIQUIDITY RATIOS

	4/30/2020	4/30/2019	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	45.6	43.6	2.0	37.0
Current ratio (current assets / current liabilities)	50.4	48.1	2.3	42.0
Working capital (current assets - current liabilities)	\$ 10,724,721	\$ 10,139,702	\$ 585,019	\$ 10,314,304

### CAPITAL BUDGET

	Apr 2020	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 7,088	\$ 220,816	\$ 690,569	\$ 469,753
Master Plan Projects	14,439	487,718	5,122,619	4,634,901





**Crestline Sanitation District  
Balance Sheet  
As of April 30, 2020**

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Accrual Basis

Apr 30, 20

<b>ASSETS</b>		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	1,402,144.98	
10200 · Cash in Bank - Payroll	63,464.28	
10500 · Petty Cash	200.00	
10600 · Change Fund	300.00	
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	<b>1,466,109.26</b>	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	81,352.26	
11101 · Investments - Wealth&Fiduciary	7,583,013.55	
11200 · Investments - CalTRUST	762,536.07	
<b>Total 11 · INVESTMENTS</b>	<b>8,426,901.88</b>	
<b>Total Checking/Savings</b>	<b>9,893,011.14</b>	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	278,485.05	
12100 · A/R - Pilot Rock	1,300.00	
12400 · COBRA Receivable	1,204.25	
12410 · COBRA Dental	122.34	
12600 · A/R - Effluent Management	2,286.00	
12700 · Pumped Waste	383.60	
<b>Total 12 · ACCTS RECEIVABLE</b>	<b>283,781.24</b>	
<b>Total Accounts Receivable</b>	<b>283,781.24</b>	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Deling Tax Roll Receivable	154,374.72	
13350 · SS01 - Sewer Availability Recv	5,640.12	
13500 · Accrued A/R	524,455.69	
<b>Total 13 · OTHER RECEIVABLE</b>	<b>684,470.53</b>	

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<b>14 · PREPAID</b>	
14100 · Prepaid Expense	2,163.42
14200 · Prepaid Insurance	48,315.90
14300 · Prepaid Worker's Comp	15,439.76
<b>Total 14 · PREPAID</b>	65,919.08
<b>Total Other Current Assets</b>	764,838.57
<b>Total Current Assets</b>	10,941,630.95
<b>Fixed Assets</b>	
<b>15 · CAPITAL ASSETS</b>	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,904.99
15300 · Structures & Improvements	11,108,921.81
15400 · Vehicles	1,305,745.15
15500 · Equipments	638,605.28
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
<b>Total 15 · CAPITAL ASSETS</b>	31,032,385.83
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-15,916,309.00
16300 · Accm Depr - Structures & Imprv	-5,059,669.93
16400 · Accm Depr - Vehicles	-973,047.81
16500 · Accm Depr - Equipment	-443,804.19
16800 · Accm. Amortization	-43,181.01
16900 · Accm Depr - Capital Lease Asset	-14,941.34
<b>Total 16 · ACCM DEPRECIATIONS</b>	-22,450,953.28
<b>Total Fixed Assets</b>	8,581,432.55
<b>Other Assets</b>	
<b>17 · CIP</b>	
17340 · SCADA System	124,114.04
17345 · Miscellaneous Upgrades	33,738.63
17376 · HC Electrical Upgrades	1,787.78
17377 · Vehicle Replacement	56,155.12
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	645,661.83
<b>Total 17 · CIP</b>	916,185.15

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	Apr 30, 20
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	346,824.00
19830 · Deferred Outflows - Actuarial	501,066.00
19850 · Deferred Outflow-OPEB Actuarial	5,133.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	<b>853,023.00</b>
Total Other Assets	1,769,208.15
<b>TOTAL ASSETS</b>	<b>21,292,271.65</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	7,552.21
<b>Total Accounts Payable</b>	<b>7,552.21</b>
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	706.67
21600 · Employee Appreciation Fund	4,042.74
<b>Total 21 · OTHER CURRENT LIAB.</b>	<b>4,749.41</b>
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	207.36
22100 · Payroll Tax Payable	-22.46
<b>Total 22 · PR LIABILITIES</b>	<b>184.90</b>
<b>23 · ACCRUED LIABILITIES</b>	
23000 · Accrued Payable	4,800.00
23100 · Accrued Payroll	83,487.18
23150 · Accrued Payroll Tax	1,622.39
23200 · Accrued Retirement	31,014.91
23250 · Accrued Worker's Comp	2,871.67
23500 · Unearned Revenue	2,286.00
<b>Total 23 · ACCRUED LIABILITIES</b>	<b>126,082.15</b>

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<b>24 · OTHER LIABILITIES</b>	
24930 · Deposit - Pinerose Cabins	6,575.00
25920 · Current Portion-Compensated Abs	16,435.26
25950 · Curr Portin-Share of County POB	48,603.00
25970 · Curr Portion of CLO	6,727.36
<b>Total 24 · OTHER LIABILITIES</b>	78,340.62
<b>Total Other Current Liabilities</b>	209,357.08
<b>Total Current Liabilities</b>	216,909.29
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27300 · Capital Lease Obligation	32,466.35
27400 · Employee Compensated Abs-LT	65,740.94
27500 · Share of County POB	217,552.00
27700 · OPEB Obligation	313,503.00
27800 · Pension Liability	1,750,781.00
27970 · Less Current Portion of CLO	-6,727.36
<b>Total 27 · LONG TERM LIABILITIES</b>	2,373,315.93
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	382,223.00
<b>Total 29 · DEFERRED INFLOWS</b>	382,223.00
<b>Total Long Term Liabilities</b>	2,755,538.93
<b>Total Liabilities</b>	2,972,448.22
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
31000 · Net Investment in Capital Asset	9,222,992.09
33000 · Unrestricted Net Assets	-2,170,186.63
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	1,915,036.00
34300 · Replacement Reserve	5,493,539.00
34400 · Catastrophic Reserve	2,269,127.00
34500 · Curr Yr Capital Budget Reserve	813,188.00
<b>Total 34000 · Board Designated Reserves</b>	10,490,890.00
<b>Total 30 · NET ASSETS</b>	17,543,695.46

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	Apr 30, 20
Net Income	776,127.97
Total Equity	18,319,823.43
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>21,292,271.65</b>

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# Crestline Sanitation District

## Profit & Loss Budget Performance

### April 2020

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Accrual Basis

Ordinary Income/Expense	Apr 20	Budget	\$ Over Budget	Jul '19 - Apr 20	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>							
40 · REVENUE							
41000 · Sewer Service Fees	568.87	0.00	568.87	2,665,992.33	2,506,930.79	159,061.54	3,023,616.00
42000 · Sewer Penalties	-317.28	24,000.00	-24,317.28	72,083.01	114,000.00	-41,916.99	138,000.00
43000 · Pumped Waste Permits	2,448.15	2,100.00	348.15	25,914.14	21,300.00	4,614.14	25,625.00
44000 · Permit & Inspection Fees	0.00	292.00	-292.00	1,095.00	2,916.00	-1,821.00	3,500.00
45000 · Sale of Effluent Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	59,492.33	60,000.00	-507.67	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	6,500.00	6,500.00	0.00	7,800.00
48000 · Other Service Fees	24.00	41.67	-17.67	168.00	416.67	-248.67	500.00
49000 · Other Charges	1,295.40			4,630.66	0.00	4,630.66	0.00
<b>Total 40 · REVENUE</b>	<b>4,669.14</b>	<b>27,083.67</b>	<b>-22,414.53</b>	<b>2,835,875.47</b>	<b>2,712,063.46</b>	<b>123,812.01</b>	<b>3,319,041.00</b>
<b>Total Income</b>	<b>4,669.14</b>	<b>27,083.67</b>	<b>-22,414.53</b>	<b>2,835,875.47</b>	<b>2,712,063.46</b>	<b>123,812.01</b>	<b>3,319,041.00</b>
<b>Cost of Goods Sold</b>							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	23,921.73	27,211.00	-3,289.27	274,856.63	299,321.00	-24,464.37	353,743.00
51020MT · Salaries - OT	0.00	192.30	-192.30	242.90	2,115.40	-1,872.50	2,500.00
51030MT · Salaries - VAC	2,059.86	2,078.62	-18.76	26,950.23	22,864.76	4,085.47	27,022.00
51040MT · Salaries - SICK	3,084.94	1,491.24	1,593.70	16,735.33	16,403.52	331.81	19,386.00
51050MT · Salaries - HOLIDAY	233.68	404.95	-171.27	19,503.17	20,610.85	-1,107.68	22,631.00
51060MT · Salaries - ON CALL / STANDBY	990.13	1,856.00	-865.87	21,621.75	20,416.00	1,205.75	24,128.00
51070MT · Salaries - CALL BACK	110.22	153.84	-43.62	2,199.26	1,692.32	506.94	2,000.00
51080MT · Comp. Absence Accr Exp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51100MT · Payroll Tax	433.55	687.54	-253.99	5,993.42	7,562.92	-1,569.50	8,938.00
51150MT · Unemployment Expense	0.00	246.00	-246.00	0.00	2,708.00	-2,708.00	3,200.00
51200MT · Worker's Comp	1,313.26	1,505.84	-192.58	15,940.48	16,564.32	-623.84	19,576.00
51300MT · Employee Group Insurance	8,942.76	9,928.25	-985.49	91,239.09	99,282.50	-8,043.41	119,139.00
51400MT · Retirement	13,372.64	13,914.00	-541.36	142,564.51	153,054.00	-10,489.49	180,882.00
51500MT · Seasonal MT Workers	0.00	0.00	0.00	12,159.99	51,000.00	-38,840.01	76,500.00
51600MT · Nationwide ER Match	216.20	283.00	-66.80	2,826.30	3,113.00	-286.70	3,679.00
<b>Total 51-MT · Salaries &amp; Benefit - MAINT</b>	<b>54,678.97</b>	<b>59,952.58</b>	<b>-5,273.61</b>	<b>632,833.06</b>	<b>716,708.59</b>	<b>-83,875.53</b>	<b>863,324.00</b>
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	45,361.38	41,660.00	3,701.38	467,811.78	458,260.00	9,551.78	541,580.00
51020OP · Salaries - OT	476.60	500.00	-23.40	4,820.62	5,500.00	-679.38	6,500.00
51030OP · Salaries - VAC	1,610.83	3,418.92	-1,808.09	40,001.09	37,608.16	2,392.93	44,446.00
51040OP · Salaries - SICK	2,870.53	2,295.46	575.07	16,537.82	25,250.08	-8,712.26	29,841.00
51050OP · Salaries - HOLIDAY	1,138.12	622.06	516.06	25,687.09	31,725.65	-6,038.56	34,836.00
51060OP · Salaries - ON CALL / STANDBY	3,606.64	2,442.70	1,163.94	34,250.23	26,869.60	7,380.63	31,755.00
51070OP · Salaries - Call Back	163.10	50.00	113.10	3,453.32	500.00	2,953.32	600.00
51100OP · Payroll Tax	1,229.13	1,049.92	179.21	10,974.12	11,549.16	-575.04	13,649.00
51200OP · Worker's Comp	2,643.16	1,950.08	693.08	27,181.15	21,450.84	5,730.31	25,351.00
51300OP · Employee Group Insurance	12,113.25	12,301.50	-188.25	120,199.98	123,015.00	-2,816.02	147,618.00
51400OP · Retirement	21,358.70	21,416.08	-57.38	231,610.37	235,576.84	-3,966.47	278,409.00
51600OP · Nationwide ER Match	147.00	121.00	26.00	1,582.50	1,331.00	251.50	1,573.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>92,718.44</b>	<b>87,827.72</b>	<b>4,890.72</b>	<b>984,109.07</b>	<b>978,636.33</b>	<b>5,472.74</b>	<b>1,156,158.00</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### April 2020

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05/08/20  
Accrual Basis

	Apr 20	Budget	\$ Over Budget	Jul '19 - Apr 20	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT - PROFESSIONAL SVC-MAINT</b>							
53300MT - Engineering	0.00	170.00	-170.00	0.00	1,700.00	-1,700.00	2,040.00
53900MT - Other Professional Svc	299.59	167.00	132.59	2,649.43	1,670.00	979.43	2,004.00
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	299.59	337.00	-37.41	2,649.43	3,370.00	-720.57	4,044.00
<b>53-OP - PROFESSIONAL SVC - OP</b>							
53300OP - Engineering	4,827.50	4,250.00	577.50	25,220.51	42,500.00	-17,279.49	51,000.00
53400OP - Laboratory Analysis	5,829.47	4,049.58	1,779.89	57,060.73	40,495.84	16,564.89	48,595.00
53700OP - Permits & Fees	275.26	4,226.42	-3,951.16	45,638.19	42,264.18	3,374.01	50,717.00
53900OP - Other Professional	4,071.64	260.17	3,811.47	8,130.75	2,601.66	5,529.09	3,122.00
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	15,003.87	12,786.17	2,217.70	136,050.18	127,861.68	8,188.50	153,434.00
<b>54-MT - SERVICE AND SUPPLIES - MAINT</b>							
54021MT - Auto Expense - Fuel	0.00	416.66	-416.66	0.00	0.00	0.00	0.00
54060MT - Equipment Rental	0.00	810.00	233.40	7,212.52	8,100.00	-4,166.68	5,000.00
54080MT - Clothing & Laundry	1,043.40	2,614.08	-1,316.96	17,804.63	26,140.84	-8,336.21	9,720.00
54170MT - Auto Expense - General	1,297.12	1,300.50	-1,327.72	10,482.57	13,005.00	-8,336.21	31,369.00
54182MT - Maintenance of Equipment	-27.22	605.92	-538.99	4,704.50	6,059.16	-2,522.43	15,606.00
54184MT - Maintenance of Structures	66.93	86.75	-82.02	1,218.05	867.50	1,354.66	7,271.00
54200MT - Small Tools	4.73	312.16	-241.06	3,442.88	3,121.67	321.21	1,041.00
54210MT - Supplies - Shop	71.10	308.83	-158.57	1,403.55	3,088.33	-1,684.78	3,746.00
54220MT - Supplies - Field	150.26						3,706.00
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	2,606.32	6,454.90	-3,848.58	46,268.70	64,549.18	-18,280.48	77,459.00
<b>54-OP - SERVICE AND SUPPLIES - OP</b>							
54021OP - Auto Expense - Fuel	3,086.63	2,516.50	570.13	27,856.82	25,165.00	2,691.82	30,198.00
54022OP - Auto Expense - Mileage	488.18	1,321.17	-832.99	12,601.22	13,211.66	-610.44	15,854.00
54023OP - Auto Expense - General	0.00	260.25	-260.25	2,262.87	2,602.50	-339.63	3,123.00
54030OP - Communication	0.00	104.09	-104.09	0.00	1,040.84	-1,040.84	1,249.00
54040OP - Due & Subscription	0.00	4,166.67	-4,166.67	10,444.26	41,666.66	-31,222.40	50,000.00
54050OP - Equipment Purchase	0.00	1,250.00	-1,250.00	5,141.82	12,500.00	-7,358.18	15,000.00
54060OP - Equipment Rental	4,837.05	4,259.92	577.13	48,370.46	42,599.17	5,771.29	51,119.00
54070OP - Insurance	2,992.01	2,650.25	341.76	29,920.10	26,502.50	3,417.60	31,803.00
54075OP - Insurance - Vehicle	901.31	941.42	-40.11	8,457.82	9,414.18	-956.36	11,297.00
54080OP - Clothing & Laundry	0.00	144.17	-144.17	4,108.34	1,441.67	2,666.67	1,730.00
54090OP - Lodge & Meals	0.00	9.00	-9.00	0.00	90.00	-90.00	108.00
54100OP - Misc Expense	11,038.28	5,684.67	5,353.61	67,886.39	56,846.67	11,039.72	68,216.00
54182OP - Maintenance of Equipment	6,624.01	2,703.58	3,920.43	20,263.32	27,035.82	-6,772.50	32,443.00
54184OP - Maintenance of Structures	0.00	2,539.25	-2,539.25	26,310.00	25,392.50	917.50	30,447.00
54185OP - Memberships/Certifications	0.00	510.00	-312.50	6,551.47	5,100.00	1,451.47	6,120.00
54190OP - Safety Equipment	197.50	173.42	24.08	2,267.39	1,734.18	533.21	2,081.00
54200OP - Small Tools	4.40	384.50	-119.79	4,966.55	3,845.00	1,121.55	4,614.00
54220OP - Supplies	504.29	2,585.17	-3,428.25	25,601.37	25,851.68	-250.31	31,022.00
54310OP - Special Dept - Chlorine / Salt	6,013.42	4,499.67	1,513.75	44,996.68	44,996.68	-4,905.44	53,996.00
54320OP - Special Dept - Sludge /Chemical	2,530.00	335.33	-1,994.67	10,933.87	3,353.32	7,580.55	4,024.00
54330OP - Special Dept - Oxygen/Propane	0.00	2,916.67	-2,916.67	37,712.50	29,166.68	8,545.82	35,000.00
54340OP - Special Dept - Emergency	0.00	2,083.33	-2,083.33	6,914.01	20,833.32	-13,919.31	25,000.00
54400OP - Training	0.00	42,039.03	-42,039.03	398,906.00	420,390.03	-21,484.03	504,468.00
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	39,217.08	42,039.03	-2,821.95	398,906.00	420,390.03	-21,484.03	504,468.00

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**April 2020**

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 Accrual Basis

	Apr 20	Budget	\$ Over Budget	Jul '19 - Apr 20	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	4,664.16	4,800.00	-135.84	47,211.35	48,000.00	-788.65	57,600.00
56210OP · Utilities - Electric	6,060.68	9,265.00	-3,204.32	72,833.33	92,650.00	-19,816.67	111,180.00
56220OP · Utilities - Gas	574.58	272.00	302.58	3,024.23	2,720.00	304.23	3,264.00
56230OP · Utilities - Water	703.40	800.42	-97.02	6,939.50	8,004.16	-1,064.66	9,605.00
56240OP · Utilities - Trash	509.84	499.50	10.34	5,098.40	4,995.00	103.40	5,994.00
56300OP · Refuse Disposal	0.00	196.33	-196.33	456.79	1,963.32	-1,506.53	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>12,512.66</b>	<b>15,833.25</b>	<b>-3,320.59</b>	<b>135,563.60</b>	<b>156,332.48</b>	<b>-22,768.88</b>	<b>189,999.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	23,371.00	20,041.33	3,329.67	233,710.00	200,413.32	33,296.68	240,496.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>23,371.00</b>	<b>20,041.33</b>	<b>3,329.67</b>	<b>233,710.00</b>	<b>200,413.32</b>	<b>33,296.68</b>	<b>240,496.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	23,483.14	22,962.58	520.56	234,831.40	229,625.82	5,205.58	275,551.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>23,483.14</b>	<b>22,962.58</b>	<b>520.56</b>	<b>234,831.40</b>	<b>229,625.82</b>	<b>5,205.58</b>	<b>275,551.00</b>
<b>Total COGS</b>	<b>263,891.07</b>	<b>268,234.56</b>	<b>-4,343.49</b>	<b>2,804,921.44</b>	<b>2,899,887.43</b>	<b>-94,965.99</b>	<b>3,464,933.00</b>
<b>Gross Profit</b>	<b>-259,221.93</b>	<b>-241,150.89</b>	<b>-18,071.04</b>	<b>30,954.03</b>	<b>-187,823.97</b>	<b>218,778.00</b>	<b>-145,892.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	37,806.72	22,213.08	15,593.64	286,977.05	244,343.84	42,633.21	288,770.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	350.28	320.00	30.28	400.00
61030 · Salaries - VAC ADM	189.92	1,924.92	-1,735.00	8,585.68	21,174.16	-12,588.48	25,024.00
61040 · Salaries - SICK ADM	201.79	616.46	-414.67	3,296.05	6,781.08	-3,485.03	8,014.00
61050 · Salaries - HOLIDAY ADM	0.00	0.00	0.00	8,862.36	8,687.71	174.65	9,356.00
61100 · Payroll Tax - ADM	944.52	764.24	180.28	7,232.27	8,406.52	-1,174.25	9,935.00
61200 · Worker's Comp - ADM	135.12	91.62	43.50	1,031.88	1,007.76	24.12	1,191.00
61300 · Employee Group Insurance - ADM	6,158.12	5,926.84	231.28	62,637.56	59,268.32	3,369.24	71,122.00
61400 · Retirement - ADM	8,861.50	8,915.16	-53.66	97,500.34	98,066.68	-566.34	115,897.00
61600 · Nationwide - ER Match	245.36	162.84	82.52	2,225.42	1,791.32	434.10	2,117.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>54,543.05</b>	<b>40,655.16</b>	<b>13,887.89</b>	<b>478,698.89</b>	<b>449,847.39</b>	<b>28,851.50</b>	<b>531,826.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	500.00	1,500.00	-1,000.00	3,400.00	15,000.00	-11,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	57.52	66.67	-9.15	498.23	666.66	-168.43	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	166.66	-166.66	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>557.52</b>	<b>1,583.34</b>	<b>-1,025.82</b>	<b>3,898.23</b>	<b>15,833.32</b>	<b>-11,935.09</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,682.17	-4,682.17	39,590.41	46,821.66	-7,231.25	56,186.00
63200 · County Services	10.00	103.92	-93.92	87.00	1,039.16	-952.16	1,247.00
63300 · Legal	0.00	7,500.00	-7,500.00	25,937.50	75,000.00	-49,062.50	90,000.00
63500 · Software Support - ADM	745.68	1,250.00	-504.32	9,047.05	12,500.00	-3,452.95	15,000.00
63900 · Other Professional - ADM	2,794.25	2,695.92	98.33	56,900.43	26,959.18	29,941.25	32,351.00
63950 · Effluent Management	0.00	0.00	0.00	3,975.00	0.00	3,975.00	0.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>3,549.93</b>	<b>16,232.01</b>	<b>-12,682.08</b>	<b>135,537.39</b>	<b>162,320.00</b>	<b>-26,782.61</b>	<b>194,784.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**April 2020**

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 Accrual Basis

	Apr 20	Budget	\$ Over Budget	Jul '19 - Apr 20	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	1,430.81	1,015.50	415.31	10,144.16	10,155.00	-10.84	12,186.00
64040 · Computer Expense	1,653.40	833.33	820.07	2,402.68	8,333.32	-5,930.64	10,000.00
64045 · Due & Subscription	397.18	213.17	184.01	1,990.00	2,131.68	-141.68	2,558.00
64080 · Janitorial Service	680.00	759.75	-79.75	6,880.00	7,597.50	-717.50	9,117.00
64090 · Lease Equipment - ADM	0.00	1,734.00	-1,734.00	8,679.10	17,340.00	-8,660.90	20,808.00
64095 · Legal Notice	0.00	220.75	-220.75	2,208.30	2,207.50	0.80	2,649.00
64120 · Office Expense	248.64	297.00	-48.36	3,880.94	2,970.00	910.94	3,564.00
64130 · Office Supplies	518.71	520.25	-1.54	6,279.31	5,202.50	1,076.81	6,243.00
64140 · Pest Control	145.00	294.58	-149.58	3,254.00	2,945.80	308.20	3,535.00
64150 · Postage & Delivery	0.00	1,141.50	-1,141.50	15,169.35	18,207.50	-3,038.15	21,849.00
64160 · Printing & Publications	270.43	1,281.50	-1,011.07	7,640.43	12,815.00	-5,174.57	15,378.00
64170 · Public Relation	969.00	83.33	885.67	1,413.55	833.32	580.23	1,000.00
64180 · Maintenance of Equipment	0.00	43.42	-43.42	150.00	434.16	-284.16	521.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	15,170.65	12,500.00	2,670.65	15,000.00
64230 · Training	0.00	416.67	-416.67	1,120.97	4,166.66	-3,045.69	5,000.00
64240 · Travel	0.00	25.00	-25.00	259.26	250.00	9.26	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	1,447.81	1,000.00	447.81	1,200.00
66000 · Payroll Expenses	61.25	80.58	-19.33	687.75	805.84	-118.09	967.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>6,374.42</b>	<b>10,310.33</b>	<b>-3,935.91</b>	<b>88,778.26</b>	<b>109,895.78</b>	<b>-21,117.52</b>	<b>131,875.00</b>
<b>68 · BAD DEBTS</b>							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,254.83	3,700.00	554.83	3,700.00
<b>Total 68 · BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,254.83</b>	<b>3,700.00</b>	<b>554.83</b>	<b>3,700.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	508.56	524.08	-15.52	5,085.60	5,240.80	-155.20	6,289.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>508.56</b>	<b>524.08</b>	<b>-15.52</b>	<b>5,085.60</b>	<b>5,240.80</b>	<b>-155.20</b>	<b>6,289.00</b>
<b>Total Expense</b>	<b>65,533.48</b>	<b>69,304.92</b>	<b>-3,771.44</b>	<b>716,253.20</b>	<b>746,837.29</b>	<b>-30,584.09</b>	<b>887,474.00</b>
<b>Net Ordinary Income</b>	<b>-324,755.41</b>	<b>-310,455.81</b>	<b>-14,299.60</b>	<b>-685,299.17</b>	<b>-934,661.26</b>	<b>249,362.09</b>	<b>-1,033,366.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	378,323.64	301,000.00	77,323.64	1,177,027.60	1,042,200.00	134,827.60	1,063,200.00
71300 · Prop Taxes-PRI SEC & UNSEC	295.34	618.00	-322.66	9,028.32	6,300.00	2,728.32	6,600.00
71500 · Int & Pen Delinquent Taxes	43.11	100.00	-56.89	855.19	920.00	-64.81	1,000.00
<b>Total 71 · PROP TAXES</b>	<b>378,662.09</b>	<b>301,718.00</b>	<b>76,944.09</b>	<b>1,186,911.11</b>	<b>1,049,420.00</b>	<b>137,491.11</b>	<b>1,070,800.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	11,060.00	11,500.00	-440.00	11,500.00
72200 · Special Assessment - PRIOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72300 · Special Assessment-DELO&PENALTY	25.28	33.00	-7.72	469.50	694.00	-224.50	737.00
72500 · Special Assessment SU01-DLQ&PEN	2,553.64	1,500.00	1,053.64	8,741.88	12,500.00	-3,758.12	15,060.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>2,578.92</b>	<b>1,533.00</b>	<b>1,045.92</b>	<b>20,271.38</b>	<b>24,694.00</b>	<b>-4,422.62</b>	<b>27,297.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	5,103.05	6,100.00	-996.95	11,869.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,103.05</b>	<b>6,100.00</b>	<b>-996.95</b>	<b>11,869.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**April 2020**

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 Accrual Basis

	Apr 20	Budget	\$ Over Budget	Jul '19 - Apr 20	YTD Budget	\$ Over Budget	Annual Budget
<b>76 - CONNECTION FEE</b>							
76000 - Connection Fees	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
<b>Total 76 - CONNECTION FEE</b>	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
<b>79 - OTHER INCOMES</b>							
77000 - Interest Income	25,349.68	7,901.17	17,448.51	164,331.95	79,011.66	85,320.29	94,814.00
77500 - Realized Gain/Loss	0.00			0.00	0.00	0.00	0.00
77800 - Net Incr/Decr in Fair Values	43,120.73			79,377.46	0.00	79,377.46	0.00
78000 - Gain / Loss on Sales of Fixed A	0.00			0.00	0.00	0.00	0.00
79500 - Other Income	0.00	83.33	-83.33	909.53	833.32	76.21	1,000.00
<b>Total 79 - OTHER INCOMES</b>	68,470.41	7,984.50	60,485.91	244,618.94	79,844.98	164,773.96	95,814.00
<b>Total Other Income</b>	449,711.42	311,235.50	138,475.92	1,464,386.30	1,160,058.98	304,327.32	1,205,780.00
<b>Other Expense</b>							
<b>80 - OTHER EXPENSES</b>							
81000 - Interest Expense	0.00			0.00	0.00	0.00	0.00
83000 - Election Cost	0.00			0.00	0.00	0.00	0.00
84000 - Tax Deduction	945.95	273.25	672.70	2,959.16	1,639.50	1,319.66	2,186.00
<b>Total 80 - OTHER EXPENSES</b>	945.95	273.25	672.70	2,959.16	1,639.50	1,319.66	2,186.00
<b>Total Other Expense</b>	945.95	273.25	672.70	2,959.16	1,639.50	1,319.66	2,186.00
<b>Net Other Income</b>	448,765.47	310,962.25	137,803.22	1,461,427.14	1,158,419.48	303,007.66	1,203,594.00
<b>Net Income</b>	<b>124,010.06</b>	<b>506.44</b>	<b>123,503.62</b>	<b>776,127.97</b>	<b>223,758.22</b>	<b>552,369.75</b>	<b>170,228.00</b>



**Crestline Sanitation District  
Statement of Cash Flows  
April 2020**

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05/08/20

	Apr 20
<b>OPERATING ACTIVITIES</b>	
Net Income	124,010.06
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	96,205.82
12700 · Pumped Waste	-383.60
13200 · Taxes Receivable	98,982.76
13300 · SU01-Delinq Tax Roll Receivable	98,091.82
13350 · SS01 - Sewer Availability Recv	2,087.15
14100 · Prepaid Expense	-1,447.30
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	4,091.54
20000 · Accounts Payable	-21,263.53
21600 · Employee Appreciation Fund	222.28
22000 · Payroll Liabilities	-2.76
<b>Net cash provided by Operating Activities</b>	<b>408,423.30</b>
<b>INVESTING ACTIVITIES</b>	
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	-7,088.20
17810 · Engineering-HC Bldg & Clarifier	-14,438.75
<b>Net cash provided by Investing Activities</b>	<b>25,835.75</b>
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-725.19
<b>Net cash provided by Financing Activities</b>	<b>-725.19</b>
<b>Net cash increase for period</b>	<b>433,533.86</b>
<b>Cash at beginning of period</b>	<b>9,459,477.28</b>
<b>Cash at end of period</b>	<b>9,893,011.14</b>

