



Crestline Sanitation District

Executive Summary - March 2020

SUMMARY STATEMENT OF NET POSITION

	3/31/2020	3/31/2019	Change	Avg. Last 12 Mo.
Cash and investments	\$ 9,459,477	\$ 8,913,551	\$ 545,926	\$ 9,283,004
Receivables	1,182,664	1,127,429	55,235	1,118,328
Other current assets	90,842	76,899	13,943	118,199
Total current assets	10,732,983	10,117,879	615,104	10,519,531
Capital assets, net	9,523,453	9,227,997	295,456	9,346,079
Deferred outflows of resources	853,023	1,083,179	(230,156)	891,382
Total Assets and Deferred Outflows of Resources	21,109,459	20,429,055	680,404	20,756,992
Current liabilities	228,494	207,043	21,451	259,894
Noncurrent liabilities	2,374,041	2,677,041	(303,000)	2,427,079
Deferred inflows of resources	382,223	381,086	1,137	382,034
Total Liabilities and Deferred Inflows of Resources	2,984,758	3,265,170	(280,412)	3,069,007
Net Position	\$ 18,124,701	\$ 17,163,885	\$ 960,816	\$ 17,687,985

SUMMARY STATEMENT OF CHANGES IN NET POSITION

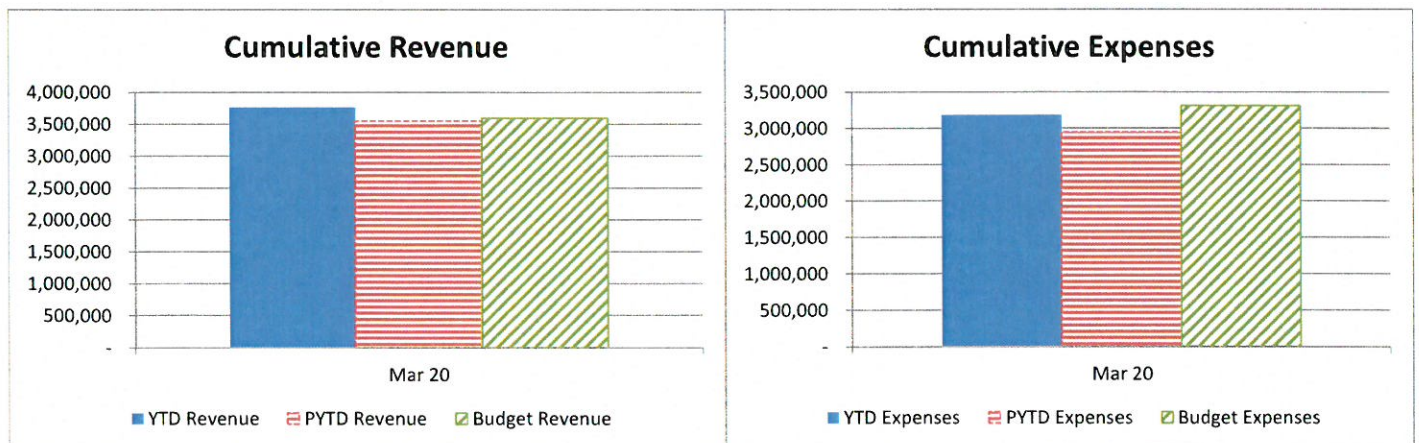
	Mar 2020	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 559,773	\$ 2,831,206	\$ 2,684,980	\$ 146,226
Operating expenses	(287,880)	(2,535,219)	(2,631,653)	96,434
Administrative expenses	(71,104)	(647,072)	(677,532)	30,460
Other income	23,076	933,902	848,823	85,079
Other expenses	(27)	(1,811)	(1,366)	(445)
Change in net position	\$ 223,838	\$ 581,006	\$ 223,252	\$ 357,754

LIQUIDITY RATIOS

	3/31/2020	3/31/2019	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	41.4	43.1	(1.7)	37.0
Current ratio (current assets / current liabilities)	47.0	48.9	(1.9)	41.9
Working capital (current assets - current liabilities)	\$ 10,504,489	\$ 9,910,836	\$ 593,653	\$ 10,259,638

CAPITAL BUDGET

	Mar 2020	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 11,187	\$ 213,728	\$ 690,569	\$ 476,841
Master Plan Projects	24,425	473,279	5,122,619	4,649,340





**Crestline Sanitation District
Quarterly Investment Report
March 31, 2020**

Cash and Investments

<u>Account Type / Financial Institution</u>	<u>Maturity</u>	<u>Balance at 3/31/2020</u>	<u>Balance at 12/31/2019</u>
Cash and Cash Equivalents			
California Bank & Trust General Checking	N/A	\$ 1,104,279	\$ 1,166,205
California Bank & Trust Payroll Checking	N/A	8,249	11,693
Petty Cash & Change Fund	N/A	500	500
Total Cash and Cash Equivalents		<u>1,113,028</u>	<u>1,178,398</u>
Investments			
Local Agency Investment Fund		80,945	80,483
Zions Institutional Liquidity Management			
Money Market Mutual Funds	N/A	1,312,496	179,965
Certificates of Deposit	8/2019 - 10/2021	1,771,798	1,764,041
Corporate Notes/Bonds	8/2019 - 8/2021	2,132,532	2,080,296
Government Agencies	8/2019 - 10/2022	1,401,996	2,293,747
U.S. Obligations	10/2021 - 5/2022	230,084	229,740
U.S. Treasury Notes & Bonds	2/2020	<u>672,486</u>	<u>910,442</u>
Zions Total		7,521,392	7,458,231
CalTRUST:			
Short Term Fund	N/A	319,801	319,328
Medium Term Fund	N/A	<u>437,232</u>	<u>430,901</u>
CalTRUST Total		757,033	750,229
Total Investments		<u>8,359,370</u>	<u>8,288,943</u>
Total Cash and Investments		<u>\$ 9,472,398</u>	<u>\$ 9,467,341</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 3/31/2020</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
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:

Crestline Sanitation District
Balance Sheet
As of March 31, 2020

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 04/06/20
 Accrual Basis

Mar 31, 20

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	1,092,091.97	
10200 · Cash in Bank - Payroll	7,514.84	
10500 · Petty Cash	200.00	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	1,100,106.81	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	80,944.88	
11101 · Investments - Wealth&Fiduciary	7,521,392.64	
11200 · Investments - CalTRUST	757,032.95	
Total 11 · INVESTMENTS	8,359,370.47	
Total Checking/Savings	9,459,477.28	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	374,690.87	
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	
Total 12 · ACCTS RECEIVABLE	379,603.46	
Total Accounts Receivable	379,603.46	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-DeInq Tax Roll Receivable	270,445.07	
13350 · SS01 - Sewer Availability Recv	8,159.87	
13500 · Accrued A/R	524,455.69	
Total 13 · OTHER RECEIVABLE	803,060.63	

**Crestline Sanitation District
Balance Sheet
As of March 31, 2020**

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Accrual Basis

	Mar 31, 20
14 · PREPAID	
14100 · Prepaid Expense	716.12
14200 · Prepaid Insurance	56,144.96
14300 · Prepaid Worker's Comp	19,531.30
Total 14 · PREPAID	76,392.38
Total Other Current Assets	893,901.97
Total Current Assets	10,732,982.71
Fixed Assets	
15 · CAPITAL ASSETS	
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
Total 15 · CAPITAL ASSETS	31,032,385.83
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-15,902,416.83
16300 · Accm Depr - Structures & Imprv	-5,035,627.28
16400 · Accm Depr - Vehicles	-967,272.34
16500 · Accm Depr - Equipment	-441,086.73
16800 · Accm. Amortization	-43,145.75
16900 · Accm Depr - Capital Lease Asset	-14,041.65
Total 16 · ACCM DEPRECIATIONS	-22,403,590.58
Total Fixed Assets	8,628,795.25
Other Assets	
17 · CIP	
17340 · SCADA System	117,025.84
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 · HC Dewatering Bldg & Clarifier	631,223.08
Total 17 · CIP	894,658.20

Crestline Sanitation District
Balance Sheet
As of March 31, 2020

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 Accrual Basis

	Mar 31, 20
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	346,824.00
19830 · Deferred Outflows - Actuarial	501,066.00
19850 · Deferred Outflow-OPEB Actuarial	5,133.00
Total 19 · DEFERRED OUTFLOWS	853,023.00
Total Other Assets	1,747,681.20
TOTAL ASSETS	21,109,459.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	19,355.99
20000 · Accounts Payable	
Total Accounts Payable	19,355.99
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	706.67
21300 · Unclaimed Checks	3,820.46
21600 · Employee Appreciation Fund	
Total 21 · OTHER CURRENT LIAB.	4,527.13
22 · PR LIABILITIES	
22000 · Payroll Liabilities	210.12
22100 · Payroll Tax Payable	-22.46
Total 22 · PR LIABILITIES	187.66
23 · ACCRUED LIABILITIES	
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
Total 23 · ACCRUED LIABILITIES	126,082.15

**Crestline Sanitation District
Balance Sheet
As of March 31, 2020**

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Accrual Basis

	Mar 31, 20
24 · OTHER LIABILITIES	
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
Total 24 · OTHER LIABILITIES	78,340.62
Total Other Current Liabilities	209,137.56
Total Current Liabilities	228,493.55
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	33,191.54
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
Total 27 · LONG TERM LIABILITIES	2,374,041.12
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	382,223.00
Total 29 · DEFERRED INFLOWS	382,223.00
Total Long Term Liabilities	2,756,264.12
Total Liabilities	2,984,757.67
Equity	
30 · NET ASSETS	
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
Total 34000 · Board Designated Reserves	10,490,890.00
Total 30 · NET ASSETS	17,543,695.46

**Crestline Sanitation District
Balance Sheet
As of March 31, 2020**

	Mar 31, 20
Net Income	581,006.03
Total Equity	18,124,701.49
TOTAL LIABILITIES & EQUITY	21,109,459.16

Crestline Sanitation District
Profit & Loss Budget Performance
 March 2020

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 Accrual Basis

Ordinary Income/Expense	Mar 20	Budget	\$ Over Budget	Jul '19 - Mar 20	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 · REVENUE							
41000 · Sewer Service Fees	556,324.79	516,685.21	39,639.58	2,665,423.46	2,506,930.79	158,492.67	3,023,616.00
42000 · Sewer Penalties	-119.44	0.00	-119.44	72,400.29	90,000.00	-17,599.71	138,000.00
43000 · Pumped Waste Permits	2,905.54	2,100.00	805.54	23,465.99	19,200.00	4,265.99	25,625.00
44000 · Permit & Inspection Fees	0.00	292.00	-292.00	1,095.00	2,624.00	-1,529.00	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	59,492.33	60,000.00	-507.67	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	5,850.00	5,850.00	0.00	7,800.00
48000 · Other Service Fees	12.00	41.66	-29.66	144.00	375.00	-231.00	500.00
49000 · Other Charges	0.00	0.00	0.00	3,335.26	0.00	3,335.26	0.00
Total 40 · REVENUE	559,772.89	519,768.87	40,004.02	2,831,206.33	2,684,979.79	146,226.54	3,319,041.00
Total Income	559,772.89	519,768.87	40,004.02	2,831,206.33	2,684,979.79	146,226.54	3,319,041.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	25,455.49	27,211.00	-1,755.51	250,934.90	272,110.00	-21,175.10	353,743.00
51020MT · Salaries - OT	0.00	192.30	-192.30	242.90	1,923.10	-1,680.20	2,500.00
51030MT · Salaries - VAC	1,022.97	2,078.62	-1,055.65	24,890.37	20,786.10	4,104.23	27,022.00
51040MT · Salaries - SICK	851.56	1,491.24	-639.68	13,650.39	14,912.28	-1,261.89	19,386.00
51050MT · Salaries - HOLIDAY	1,612.88	404.95	1,207.93	19,269.49	20,205.90	-936.41	22,631.00
51060MT · Salaries - ON CALL / STANDBY	2,479.76	1,856.00	623.76	20,631.62	18,560.00	2,071.62	24,128.00
51070MT · Salaries - CALL BACK	175.28	153.84	21.44	2,089.04	1,538.48	550.56	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	450.91	687.54	-236.63	5,559.87	6,875.38	-1,315.51	8,938.00
51150MT · Unemployment Expense	0.00	246.00	-246.00	0.00	2,462.00	-2,462.00	3,200.00
51200MT · Worker's Comp	1,371.44	1,505.84	-134.40	14,627.22	15,058.48	-431.26	19,576.00
51300MT · Employee Group Insurance	8,942.76	9,928.25	-985.49	82,296.33	89,354.25	-7,057.92	119,139.00
51400MT · Retirement	13,817.72	13,914.00	-96.28	129,191.87	139,140.00	-9,948.13	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	216.04	283.00	-66.96	2,610.10	2,830.00	-219.90	3,679.00
Total 51-MT · Salaries & Benefit - MAINT	56,396.81	59,952.58	-3,555.77	578,154.09	656,756.01	-78,601.92	863,324.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	44,681.78	41,660.00	3,021.78	422,450.40	416,600.00	5,850.40	541,580.00
51020OP · Salaries - OT	76.54	500.00	-423.46	4,344.02	5,000.00	-655.98	6,500.00
51030OP · Salaries - VAC	2,751.79	3,418.92	-667.13	38,124.58	34,189.24	3,935.34	44,446.00
51040OP · Salaries - SICK	1,444.72	2,295.46	-850.74	13,421.21	22,954.62	-9,533.41	29,841.00
51050OP · Salaries - HOLIDAY	1,529.52	622.06	907.46	25,060.73	31,103.59	-6,042.86	34,836.00
51060OP · Salaries - ON CALL / STANDBY	2,478.63	2,442.70	35.93	30,643.59	24,426.90	6,216.69	31,755.00
51070OP · Salaries - Call Back	0.00	50.00	-50.00	3,290.22	450.00	2,840.22	600.00
51100OP · Payroll Tax	1,289.50	1,049.92	239.58	9,744.99	10,499.24	-754.25	13,649.00
51200OP · Worker's Comp	2,597.22	1,950.08	647.14	24,537.99	19,500.76	5,037.23	25,351.00
51300OP · Employee Group Insurance	12,113.25	12,301.50	-188.25	108,085.73	110,713.50	-2,627.77	147,618.00
51400OP · Retirement	20,999.23	21,416.08	-416.85	210,251.67	214,160.76	-3,909.09	278,409.00
51600OP · Nationwide ER Match	147.00	121.00	26.00	1,435.50	1,210.00	225.50	1,573.00
Total 51-OP · SALARIES & BENEFIT - OP	90,109.18	87,827.72	2,281.46	891,390.63	890,808.61	582.02	1,156,158.00

Crestline Sanitation District

Profit & Loss Budget Performance

March 2020

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04/06/20
Accrual Basis

	Mar 20	Budget	\$ Over Budget	Jul '19 - Mar 20	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53300MT - Engineering	0.00	170.00	-170.00	0.00	1,530.00	-1,530.00	2,040.00
53900MT - Other Professional Svc	122.79	167.00	-44.21	2,316.16	1,503.00	813.16	2,004.00
Total 53-MT - PROFESSIONAL SVC-MAINT	122.79	337.00	-214.21	2,316.16	3,033.00	-716.84	4,044.00
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	1,950.00	4,250.00	-2,300.00	20,393.01	38,250.00	-17,856.99	51,000.00
53400OP - Laboratory Analysis	58.72	4,049.58	-3,990.86	47,471.26	36,446.26	11,025.00	48,595.00
53700OP - Permits & Fees	1,796.42	4,226.42	-2,430.00	45,362.93	38,037.76	7,325.17	50,717.00
53900OP - Other Professional	449.16	260.17	188.99	4,059.11	2,341.49	1,717.62	3,122.00
Total 53-OP - PROFESSIONAL SVC - OP	4,254.30	12,786.17	-8,531.87	117,286.31	115,075.51	2,210.80	153,434.00
54-MT - SERVICE AND SUPPLIES - MAINT							
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	-810.00	6,169.12	7,290.00	-3,750.02	5,000.00
54080MT - Clothing & Laundry	807.95	2,614.08	-2,106.13	16,507.51	23,526.76	-1,120.88	9,720.00
54170MT - Auto Expense - General	504.91	1,300.50	-795.59	10,509.79	11,704.50	-7,019.25	31,369.00
54182MT - Maintenance of Equipment	586.50	605.92	-19.42	4,637.57	5,453.24	-1,194.71	15,606.00
54184MT - Maintenance of Structures	47.39	86.75	-39.36	1,213.32	780.75	-815.67	7,271.00
54200MT - Small Tools	460.50	312.17	148.33	3,371.78	2,809.51	432.57	1,041.00
54210MT - Supplies - Shop	119.22	308.83	-189.61	10,083.38	2,779.50	562.27	3,746.00
54220MT - Supplies - Field	42.46	6,454.91	-6,412.45	52,492.47	58,094.28	-7,303.88	7,706.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	2,568.93	6,454.91	-3,885.98	52,492.47	58,094.28	-5,601.81	77,459.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	2,250.14	2,516.50	-266.36	24,770.19	22,648.50	2,121.69	30,198.00
54022OP - Auto Expense - Mileage	0.00	1,321.17	-1,249.94	12,113.04	11,890.49	222.55	15,854.00
54023OP - Auto Expense - General	71.23	260.25	-189.02	2,011.44	2,342.25	-330.81	3,123.00
54030OP - Communication	0.00	104.08	-104.08	0.00	936.75	-936.75	1,249.00
54040OP - Due & Subscription	0.00	4,166.67	-4,166.67	1,614.17	37,499.99	-35,885.82	50,000.00
54050OP - Equipment Purchase	0.00	1,250.00	-1,250.00	5,141.82	11,250.00	-6,108.18	15,000.00
54060OP - Equipment Rental	4,837.05	4,259.92	577.13	43,533.41	38,339.25	5,194.16	51,119.00
54070OP - Insurance	2,992.01	2,650.25	341.76	26,928.09	23,852.25	3,075.84	31,803.00
54075OP - Insurance - Vehicle	707.65	941.42	-233.77	7,556.51	8,472.76	-916.25	11,297.00
54080OP - Clothing & Laundry	15.86	144.17	-128.31	4,108.34	1,297.50	2,810.84	1,730.00
54090OP - Lodge & Meals	0.00	9.00	-9.00	0.00	81.00	-81.00	108.00
54100OP - Misc Expense	0.00	5,684.66	-5,684.66	55,081.40	51,162.00	3,919.40	68,216.00
54182OP - Maintenance of Equipment	9,475.40	2,703.58	6,771.82	13,639.31	24,332.24	-10,692.93	32,443.00
54184OP - Maintenance of Structures	38.06	2,539.25	-2,501.19	26,310.00	22,853.25	3,456.75	30,471.00
54185OP - Memberships/Certifications	1,273.00	510.00	76.62	6,353.97	4,590.00	1,763.97	6,120.00
54190OP - Safety Equipment	586.62	173.42	413.20	2,262.99	1,560.76	702.23	2,081.00
54200OP - Small Tools	0.00	384.50	-384.50	4,462.26	3,460.50	1,001.76	4,614.00
54220OP - Supplies	967.46	2,585.17	-1,617.71	19,587.95	23,266.51	-3,678.56	31,022.00
54310OP - Special Dept - Chlorine / Salt	1,626.20	4,499.67	-2,873.47	37,561.24	40,497.01	-2,935.77	53,996.00
54320OP - Special Dept - Sludge /Chemical	9,746.13	335.33	9,410.80	10,933.87	3,017.99	7,915.88	4,024.00
54330OP - Special Dept - Oxygen/Propane	949.19	2,916.67	-1,967.48	37,712.50	26,250.01	11,462.49	35,000.00
54340OP - Special Dept - Emergency	37,712.50	2,083.33	35,629.17	6,914.01	18,749.99	-11,835.98	25,000.00
54400OP - Training	0.00	42,039.01	-42,039.01	348,840.69	378,351.00	-29,510.31	504,468.00
Total 54-OP - SERVICE AND SUPPLIES - OP	73,248.50	42,039.01	31,209.49	348,840.69	378,351.00	-29,510.31	504,468.00

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	Mar 20	Budget	\$ Over Budget	Jul '19 - Mar 20	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,127.71	4,800.00	327.71	42,547.19	43,200.00	-652.81	57,600.00
56210OP · Utilities - Electric	7,309.24	9,265.00	-1,955.76	66,772.65	83,385.00	-16,612.35	111,180.00
56220OP · Utilities - Gas	594.29	272.00	322.29	2,449.65	2,448.00	1.65	3,264.00
56230OP · Utilities - Water	783.80	800.42	-16.62	6,236.10	7,203.74	-967.64	9,605.00
56240OP · Utilities - Trash	509.84	499.50	10.34	4,588.56	4,495.50	93.06	5,994.00
56300OP · Refuse Disposal	0.00	196.33	-196.33	456.79	1,766.99	-1,310.20	2,356.00
Total 56 · UTILITIES - OP	14,324.88	15,833.25	-1,508.37	123,050.94	142,499.23	-19,448.29	189,999.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	23,371.00	20,041.33	3,329.67	210,339.00	180,371.99	29,967.01	240,496.00
Total 59-MT · Depreciation - MAINT	23,371.00	20,041.33	3,329.67	210,339.00	180,371.99	29,967.01	240,496.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	23,483.14	22,962.58	520.56	211,348.26	206,663.24	4,685.02	275,551.00
Total 59-OP · DEPR & AMORT - OP	23,483.14	22,962.58	520.56	211,348.26	206,663.24	4,685.02	275,551.00
Total COGS	287,879.53	268,234.55	19,644.98	2,535,218.55	2,631,652.87	-96,434.32	3,464,933.00
Gross Profit	271,893.36	251,534.32	20,359.04	295,987.78	53,326.92	242,660.86	-145,892.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	37,423.42	22,213.08	15,210.34	249,170.33	222,130.76	27,039.57	288,770.00
61020 · Salaries - OT ADM	27.56	40.00	-12.44	350.28	280.00	70.28	400.00
61030 · Salaries - VAC ADM	0.00	1,924.92	-1,924.92	8,395.76	19,249.24	-10,853.48	25,024.00
61040 · Salaries - SICK ADM	320.49	616.46	-295.97	3,094.26	6,164.62	-3,070.36	8,014.00
61050 · Salaries - HOLIDAY ADM	673.76	0.00	673.76	8,862.36	8,687.71	174.65	9,356.00
61100 · Payroll Tax - ADM	945.14	764.24	180.90	6,287.75	7,642.28	-1,354.53	9,935.00
61200 · Worker's Comp - ADM	91.00	91.62	-0.62	896.76	916.14	-19.38	1,191.00
61300 · Employee Group Insurance - ADM	6,158.12	5,926.84	231.28	56,479.44	53,341.48	3,137.96	71,122.00
61400 · Retirement - ADM	8,403.81	8,915.16	-511.35	88,638.84	89,151.52	-512.68	115,897.00
61600 · Nationwide - ER Match	237.66	162.84	74.82	1,980.06	1,628.48	351.58	2,117.00
Total 61 · SALARIES AND BENEFIT - ADM	54,280.96	40,655.16	13,625.80	424,155.84	409,192.23	14,963.61	531,826.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	600.00	1,500.00	-900.00	2,900.00	13,500.00	-10,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	35.06	66.67	-31.61	440.71	599.99	-159.28	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	149.99	-149.99	200.00
Total 62 · BOARD EXPENSES	635.06	1,583.34	-948.28	3,340.71	14,249.98	-10,909.27	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	4,682.17	-4,682.17	36,118.18	42,139.49	-6,021.31	56,186.00
63200 · County Services	8.00	103.92	-95.92	77.00	935.24	-858.24	1,247.00
63300 · Legal	5,475.00	7,500.00	-2,025.00	25,937.50	67,500.00	-41,562.50	90,000.00
63500 · Software Support - ADM	788.60	1,250.00	-461.40	8,555.65	11,250.00	-2,694.35	15,000.00
63900 · Other Professional - ADM	3,179.09	2,695.92	483.17	54,106.18	24,263.26	29,842.92	32,351.00
63950 · Effluent Management	0.00	0.00	0.00	3,975.00	0.00	3,975.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	9,450.69	16,232.01	-6,781.32	128,769.51	146,087.99	-17,318.48	194,784.00

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64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	701.45	1,015.50	-314.05	8,713.35	9,139.50	-426.15	12,186.00
64040 · Computer Expense	749.28	833.33	-84.05	7,499.99	7,499.99	-6,750.71	10,000.00
64045 · Due & Subscription	232.95	213.17	19.78	1,592.82	1,918.51	-325.69	2,558.00
64080 · Janitorial Service	620.00	759.75	-139.75	6,200.00	6,837.75	-637.75	9,117.00
64090 · Lease Equipment - ADM	48.49	1,734.00	-1,685.51	8,679.10	15,606.00	-6,926.90	20,808.00
64095 · Legal Notice	0.00	220.75	-220.75	2,208.30	1,986.75	221.55	2,649.00
64120 · Office Expense	225.20	297.00	-71.80	3,632.30	2,673.00	959.30	3,564.00
64130 · Office Supplies	265.01	520.25	-255.24	5,639.90	4,682.25	957.65	6,243.00
64140 · Pest Control	306.00	294.58	11.42	3,054.00	2,651.22	402.78	3,535.00
64150 · Postage & Delivery	3,015.10	2,500.00	515.10	15,169.35	17,066.00	-1,896.65	21,849.00
64160 · Printing & Publications	0.00	1,281.50	-1,281.50	7,115.72	11,533.50	-4,417.78	15,378.00
64170 · Public Relation	0.00	83.33	-83.33	444.55	749.99	-305.44	1,000.00
64180 · Maintenance of Equipment	0.00	43.42	-43.42	150.00	390.74	-240.74	521.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	15,170.65	11,250.00	3,920.65	15,000.00
64230 · Training	0.00	416.67	-416.67	1,120.97	3,749.99	-2,629.02	5,000.00
64240 · Travel	0.00	25.00	-25.00	259.26	225.00	34.26	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	1,447.81	900.00	547.81	1,200.00
66000 · Payroll Expenses	64.75	80.58	-15.83	626.50	725.26	-98.76	967.00
Total 64 · SERVICES AND SUPPLIES - ADM	6,228.23	11,668.83	-5,440.60	81,973.86	99,585.45	-17,611.59	131,875.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,254.83	3,700.00	554.83	3,700.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	4,254.83	3,700.00	554.83	3,700.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	508.56	524.08	-15.52	4,577.04	4,716.72	-139.68	6,289.00
Total 69 · DEPR & AMORT - ADM	508.56	524.08	-15.52	4,577.04	4,716.72	-139.68	6,289.00
Total Expense	71,103.50	70,663.42	440.08	647,071.79	677,532.37	-30,460.58	887,474.00
Net Ordinary Income	200,789.86	180,870.90	19,918.96	-351,084.01	-624,205.45	273,121.44	-1,033,366.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	11,130.36	15,050.00	-3,919.64	718,433.77	741,200.00	-22,766.23	1,063,200.00
71300 · Prop Taxes-PRI SEC & UNSEC	173.62	155.00	18.62	8,409.38	5,682.00	2,727.38	6,600.00
71500 · Int & Pen Delinquent Taxes	24.99	50.00	-25.01	759.80	820.00	-60.20	1,000.00
Total 71 · PROP TAXES	11,328.97	15,255.00	-3,926.03	727,602.95	747,702.00	-20,099.05	1,070,800.00
72 · SPECIAL ASSESSMENTS							
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	20.23	0.00	20.23	442.66	661.00	-218.34	737.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	6,063.37	11,000.00	-4,936.63	15,060.00
Total 72 · SPECIAL ASSESSMENTS	20.23	0.00	20.23	17,566.03	23,161.00	-5,594.97	27,297.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	5,103.05	6,100.00	-996.95	11,869.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	5,103.05	6,100.00	-996.95	11,869.00

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76 - CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
79 - OTHER INCOMES							
77000 · Interest Income	11,807.71	7,901.17	3,906.54	138,982.27	71,110.49	67,871.78	94,814.00
77500 · Realized Gain/Loss	0.00			0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	-81.03			36,256.73	0.00	36,256.73	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	749.99	159.54	1,000.00
Total 79 · OTHER INCOMES	11,726.68	7,984.50	3,742.18	176,148.53	71,860.48	104,288.05	95,814.00
Total Other Income	23,075.88	23,239.50	-163.62	933,902.38	848,823.48	85,078.90	1,205,780.00
Other Expense							
80 - OTHER EXPENSES							
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	27.91	273.25	-245.34	1,812.34	1,366.25	446.09	2,186.00
Total 80 · OTHER EXPENSES	27.91	273.25	-245.34	1,812.34	1,366.25	446.09	2,186.00
Total Other Expense	27.91	273.25	-245.34	1,812.34	1,366.25	446.09	2,186.00
Net Other Income	23,047.97	22,966.25	81.72	932,090.04	847,457.23	84,632.81	1,203,594.00
Net Income	223,837.83	203,837.15	20,000.68	581,006.03	223,251.78	357,754.25	170,228.00

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

	Mar 20
OPERATING ACTIVITIES	
Net Income	223,837.83
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-145,856.75
12100 · A/R - Pilot Rock	650.00
12200 · A/R - Cleghorn	59,492.33
12400 · COBRA Receivable	1,854.21
12410 · COBRA Dental	122.34
13300 · SU01-DeInq Tax Roll Receivable	3,224.21
13350 · SS01 - Sewer Availability Recv	133.90
14100 · Prepaid Expense	-477.41
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	4,059.66
20000 · Accounts Payable	-12,482.63
21600 · Employee Appreciation Fund	100.00
22000 · Payroll Liabilities	-2.76
Net cash provided by Operating Activities	142,483.99
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	-11,186.71
17810 · HC Dewatering Bldg & Clarifier	-24,425.30
Net cash provided by Investing Activities	11,750.69
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	153,509.49
Cash at beginning of period	9,305,967.79
Cash at end of period	9,459,477.28

