



# Crestline Sanitation District

## Executive Summary - December 2019

### SUMMARY STATEMENT OF NET POSITION

	12/31/2019	12/31/2018	Change	Avg. Last 12 Mo.
Cash and investments	\$ 9,451,126	\$ 8,632,903	\$ 818,223	\$ 9,137,453
Receivables	998,889	1,025,226	(26,337)	1,099,800
Other current assets	124,559	108,452	16,107	114,314
Total current assets	10,574,574	9,766,581	807,993	10,351,567
Capital assets, net	9,350,911	9,298,817	52,094	9,270,708
Deferred outflows of resources	853,023	1,083,179	(230,156)	948,921
Total Assets and Deferred Outflows of Resources	20,778,508	20,148,577	629,931	20,571,196
Current liabilities	219,720	227,692	(7,972)	245,934
Noncurrent liabilities	2,376,217	2,679,217	(303,000)	2,502,829
Deferred inflows of resources	382,223	381,086	1,137	381,749
Total Liabilities and Deferred Inflows of Resources	2,978,160	3,287,995	(309,835)	3,130,512
Net Position	\$ 17,800,348	\$ 16,860,582	\$ 939,766	\$ 17,440,684

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

	Dec 2019	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 23,977	\$ 1,621,005	\$ 1,558,410	\$ 62,595
Operating expenses	(323,781)	(1,698,372)	(1,816,690)	118,318
Administrative expenses	(67,738)	(441,972)	(464,267)	22,295
Other income	477,850	777,652	591,539	186,113
Other expenses	(1,180)	(1,608)	(547)	(1,061)
Change in net position	\$ 109,128	\$ 256,705	\$ (131,555)	\$ 388,260

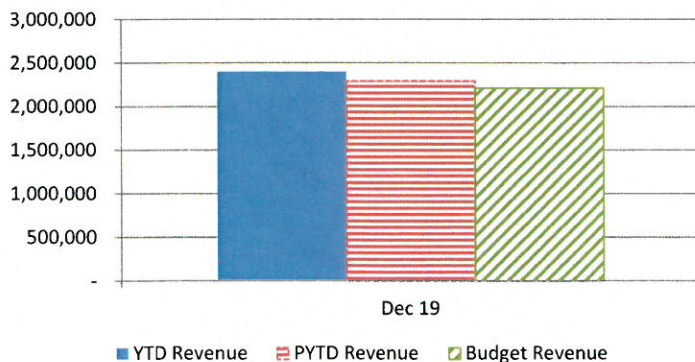
### LIQUIDITY RATIOS

	12/31/2019	12/31/2018	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	43.0	37.9	5.1	38.5
Current ratio (current assets / current liabilities)	48.1	42.9	5.2	43.6
Working capital (current assets - current liabilities)	\$ 10,354,854	\$ 9,538,889	\$ 815,965	\$ 10,105,633

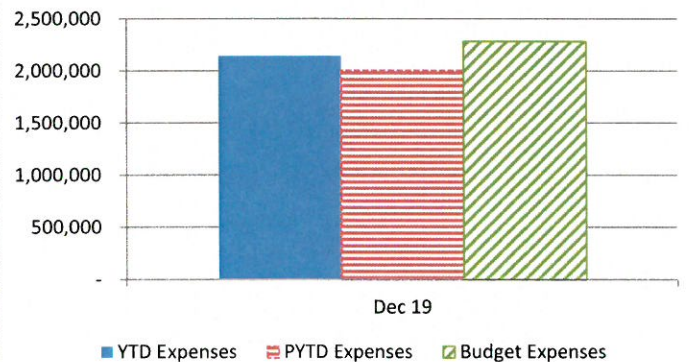
### CAPITAL BUDGET

	Dec 2019	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 30,900	\$ 372,377	\$ 690,569	\$ 318,192

#### Cumulative Revenue



#### Cumulative Expenses







**Crestline Sanitation District  
Quarterly Investment Report  
December 31, 2019**

**Cash and Investments**

<u>Account Type / Financial Institution</u>	<u>Maturity</u>	<u>Balance at 12/31/2019</u>	<u>Balance at 9/30/2019</u>
<b>Cash and Cash Equivalents</b>			
California Bank & Trust General Checking	N/A	\$ 1,166,205	\$ 817,791
California Bank & Trust Payroll Checking	N/A	11,693	2,816
Petty Cash & Change Fund	N/A	500	500
Total Cash and Cash Equivalents		<u>1,178,398</u>	<u>821,107</u>
<b>Investments</b>			
Local Agency Investment Fund		80,483	79,990
Zions Institutional Liquidity Management			
Money Market Mutual Funds	N/A	179,965	1,783,318
Certificates of Deposit	8/2019 - 10/2021	1,764,041	1,662,099
Corporate Notes/Bonds	8/2019 - 8/2021	2,080,296	1,809,880
Government Agencies	8/2019 - 10/2022	2,293,747	1,696,723
U.S. Obligations	10/2021 - 5/2022	229,740	229,557
U.S. Treasury Notes & Bonds	2/2020	910,442	249,453
Zions Total		7,458,231	7,431,030
CalTRUST:			
Short Term Fund	N/A	319,328	317,385
Medium Term Fund	N/A	430,901	428,677
CalTRUST Total		750,229	746,062
Total Investments		<u>8,288,943</u>	<u>8,257,082</u>
Total Cash and Investments		<u>\$ 9,467,341</u>	<u>\$ 9,078,189</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 12/31/2019</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
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 December 31, 2019**

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01/06/20  
Accrual Basis

Dec 31, 19

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,153,628.41
10200 · Cash in Bank - Payroll	8,054.70
10500 · Petty Cash	200.00
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,162,183.11
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	80,482.53
11101 · Investments - Wealth&Fiduciary	7,458,231.23
11200 · Investments - CalTRUST	750,229.06
Total 11 · INVESTMENTS	8,288,942.82
Total Checking/Savings	9,451,125.93
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	174,323.45
12100 · A/R - Pilot Rock	1,950.00
12400 · COBRA Receivable	3,058.42
12410 · COBRA Dental	244.68
12600 · A/R - Effluent Management	2,286.00
Total 12 · ACCTS RECEIVABLE	181,862.55
Total Accounts Receivable	181,862.55
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Deinq Tax Roll Receivable	283,400.26
13350 · SS01 - Sewer Availability Recv	9,170.67
13500 · Accrued A/R	524,455.69
Total 13 · OTHER RECEIVABLE	817,026.62

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

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Accrual Basis

	Dec 31, 19
14 · PREPAID	
14200 · Prepaid Insurance	78,324.64
14300 · Prepaid Worker's Comp	31,785.38
<b>Total 14 · PREPAID</b>	<b>110,110.02</b>
<b>Total Other Current Assets</b>	<b>941,585.60</b>
<b>Total Current Assets</b>	<b>10,574,574.08</b>
<b>Fixed Assets</b>	
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
<b>Total 15 · CAPITAL ASSETS</b>	<b>31,032,385.83</b>
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-15,860,740.32
16300 · Accm Depr - Structures & Imprv	-4,963,499.33
16400 · Accm Depr - Vehicles	-949,945.93
16500 · Accm Depr - Equipment	-432,934.35
16800 · Accm. Amortization	-43,039.97
16900 · Accm Depr - Capital Lease Asset	-11,342.58
<b>Total 16 · ACCM DEPRECIATIONS</b>	<b>-22,261,502.48</b>
<b>Total Fixed Assets</b>	<b>8,770,883.35</b>
<b>Other Assets</b>	
17 · CIP	
17340 · SCADA System	77,327.21
17345 · Miscellaneous Upgrades	23,879.31
17376 · HC Electrical Upgrades	1,787.78
17377 · Vehicle Replacement	56,155.12
17800 · SC Emergency Storage Pond	54,441.50
17810 · HC Dewatering Bldg & Clarifier	366,436.85
<b>Total 17 · CIP</b>	<b>580,027.77</b>

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

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Accrual Basis

	Dec 31, 19
<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	1,433,050.77
<b>TOTAL ASSETS</b>	<b>20,778,508.20</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	10,679.49
20000 · Accounts Payable	
<b>Total Accounts Payable</b>	<b>10,679.49</b>
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	706.67
21300 · Unclaimed Checks	3,505.77
21600 · Employee Appreciation Fund	
<b>Total 21 · OTHER CURRENT LIAB.</b>	<b>4,212.44</b>
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	218.40
<b>Total 22 · PR LIABILITIES</b>	<b>218.40</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>



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

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	Dec 31, 19
<b>24 · OTHER LIABILITIES</b>	
24930 · Deposit - Pinerose Cabins	6,762.50
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>	<b>78,528.12</b>
<b>Total Other Current Liabilities</b>	<b>209,041.11</b>
<b>Total Current Liabilities</b>	<b>219,720.60</b>
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27300 · Capital Lease Obligation	35,367.11
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>	<b>2,376,216.69</b>
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	382,223.00
<b>Total 29 · DEFERRED INFLOWS</b>	<b>382,223.00</b>
<b>Total Long Term Liabilities</b>	<b>2,758,439.69</b>
<b>Total Liabilities</b>	<b>2,978,160.29</b>
<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
<b>34000 · Board Designated Reserves</b>	
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>	<b>10,490,890.00</b>
<b>Total 30 · NET ASSETS</b>	<b>17,543,695.46</b>



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

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	Dec 31, 19
39000 · *Unrestricted Net Assets	-52.84
Net Income	256,705.29
Total Equity	17,800,347.91
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>20,776,508.20</b>



**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
 December 2019

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 Accrual Basis

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	815.09	0.00	815.09	1,550,643.71	1,473,560.37	77,083.34	3,023,616.00
42000 - Sewer Penalties	20,879.71	24,000.00	-3,120.29	46,388.90	66,000.00	-19,611.10	138,000.00
43000 - Pumped Waste Permits	1,412.80	2,075.00	-662.20	15,753.30	12,950.00	2,803.30	25,625.00
44000 - Permit & Inspection Fees	219.00	291.00	-72.00	876.00	1,750.00	-874.00	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	0.00	0.00	0.00	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	3,900.00	3,900.00	0.00	7,800.00
48000 - Other Service Fees	0.00	41.66	-41.66	108.00	250.00	-142.00	500.00
49000 - Other Charges	0.00	0.00	0.00	3,335.26	0.00	3,335.26	0.00
<b>Total 40 - REVENUE</b>	<b>23,976.60</b>	<b>27,057.66</b>	<b>-3,081.06</b>	<b>1,621,005.17</b>	<b>1,558,410.37</b>	<b>62,594.80</b>	<b>3,319,041.00</b>
<b>Total Income</b>	<b>23,976.60</b>	<b>27,057.66</b>	<b>-3,081.06</b>	<b>1,621,005.17</b>	<b>1,558,410.37</b>	<b>62,594.80</b>	<b>3,319,041.00</b>
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	38,249.41	40,816.50	-2,567.09	182,803.04	190,477.00	-7,673.96	353,743.00
51020MT - Salaries - OT	0.00	288.50	-288.50	0.00	1,346.20	-1,346.20	2,500.00
51030MT - Salaries - VAC	4,556.44	3,117.90	1,438.54	17,524.08	14,550.28	2,973.80	27,022.00
51040MT - Salaries - SICK	3,580.66	2,236.80	1,343.86	9,680.59	10,438.56	-757.97	19,386.00
51050MT - Salaries - HOLIDAY	5,049.12	4,849.50	199.62	9,642.61	14,952.45	-5,309.84	22,631.00
51060MT - Salaries - ON CALL / STANDBY	2,633.52	2,784.00	-150.48	14,360.84	12,992.00	1,368.84	24,128.00
51070MT - Salaries - CALL BACK	970.04	230.80	739.24	1,617.20	1,076.96	540.24	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	780.54	1,031.30	-250.76	4,190.30	4,812.76	-622.46	8,938.00
51150MT - Unemployment Expense	0.00	370.00	-370.00	0.00	1,724.00	-1,724.00	3,200.00
51200MT - Worker's Comp	2,318.30	2,258.80	59.50	10,471.88	10,540.96	-69.08	19,576.00
51300MT - Employee Group Insurance	9,009.55	9,928.25	-918.70	55,468.05	59,569.50	-4,101.45	119,139.00
51400MT - Retirement	20,504.51	20,871.00	-366.49	90,596.20	97,398.00	-6,801.80	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	414.00	424.50	-10.50	1,932.00	1,981.00	-49.00	3,679.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>88,066.09</b>	<b>89,207.85</b>	<b>-1,141.76</b>	<b>410,446.78</b>	<b>472,859.67</b>	<b>-62,412.89</b>	<b>863,324.00</b>
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	64,089.83	62,490.00	1,599.83	298,671.32	291,620.00	7,051.32	541,580.00
51020OP - Salaries - OT	1,219.54	750.00	469.54	3,935.69	3,500.00	435.69	6,500.00
51030OP - Salaries - VAC	5,288.13	5,128.40	159.73	27,172.79	23,932.48	3,240.31	44,446.00
51040OP - Salaries - SICK	1,967.10	3,443.20	-1,476.10	9,056.76	16,068.24	-7,011.48	29,841.00
51050OP - Salaries - HOLIDAY	5,286.95	7,464.87	-2,177.92	12,262.01	23,016.66	-10,754.65	34,836.00
51060OP - Salaries - ON CALL / STANDBY	4,802.39	3,664.00	1,138.39	20,871.82	17,098.80	3,773.02	31,755.00
51070OP - Salaries - Call Back	1,242.98	50.00	1,192.98	2,543.00	300.00	2,243.00	600.00
51100OP - Payroll Tax	1,319.16	1,574.90	-255.74	6,026.99	7,349.48	-1,322.49	13,649.00
51200OP - Worker's Comp	3,731.61	2,925.10	806.51	16,710.29	13,650.52	3,059.77	25,351.00
51300OP - Employee Group Insurance	11,222.74	12,301.50	-1,078.76	71,745.98	73,809.00	-2,063.02	147,618.00
51400OP - Retirement	32,036.17	32,124.10	-87.93	146,746.82	149,912.52	-3,165.70	278,409.00
51600OP - Nationwide ER Match	220.50	181.50	39.00	994.50	847.00	147.50	1,573.00
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>132,427.10</b>	<b>132,097.57</b>	<b>329.53</b>	<b>616,737.97</b>	<b>621,104.70</b>	<b>-4,366.73</b>	<b>1,156,158.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**December 2019**

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01/06/20  
Accrual Basis

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53300MT - Engineering	0.00	170.00	-170.00	0.00	1,020.00	-1,020.00	2,040.00
53900MT - Other Professional Svc	107.08	167.00	-59.92	1,722.40	1,002.00	720.40	2,004.00
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	<b>107.08</b>	<b>337.00</b>	<b>-229.92</b>	<b>1,722.40</b>	<b>2,022.00</b>	<b>-299.60</b>	<b>4,044.00</b>
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	0.00	4,250.00	-4,250.00	18,443.01	25,500.00	-7,056.99	51,000.00
53400OP - Laboratory Analysis	0.00	4,049.59	-4,049.59	28,620.94	24,297.51	4,323.43	48,595.00
53700OP - Permits & Fees	0.00	4,226.42	-4,226.42	42,726.51	25,358.50	17,368.01	50,717.00
53900OP - Other Professional	800.00	260.16	539.84	2,448.29	1,561.00	887.29	3,122.00
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	<b>800.00</b>	<b>12,786.17</b>	<b>-11,986.17</b>	<b>92,238.75</b>	<b>76,717.01</b>	<b>15,521.74</b>	<b>153,434.00</b>
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	2,500.02	-2,500.02	5,000.00
54080MT - Clothing & Laundry	602.33	810.00	-207.67	3,992.13	4,860.00	-867.87	9,720.00
54170MT - Auto Expense - General	829.40	2,614.08	-1,784.68	9,373.72	15,684.51	-6,310.79	31,369.00
54182MT - Maintenance of Equipment	4,692.56	1,300.50	3,392.06	7,655.89	7,803.00	-147.11	15,606.00
54184MT - Maintenance of Structures	2,217.88	605.91	1,611.97	4,410.18	3,635.50	774.68	7,271.00
54200MT - Small Tools	0.00	86.75	-86.75	321.59	520.50	-198.91	1,041.00
54210MT - Supplies - Shop	120.16	312.17	-192.01	2,643.54	1,873.00	770.54	3,746.00
54220MT - Supplies - Field	0.00	308.83	-308.83	1,030.99	1,853.00	-822.01	3,706.00
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	<b>8,462.33</b>	<b>6,454.91</b>	<b>2,007.42</b>	<b>29,428.04</b>	<b>38,729.53</b>	<b>-9,301.49</b>	<b>77,459.00</b>
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	2,079.26	2,516.50	-437.24	13,991.98	15,099.00	-1,107.02	30,198.00
54022OP - Auto Expense - Mileage	0.00	1,321.17	-149.17	4,233.61	7,926.98	-3,693.37	15,854.00
54023OP - Auto Expense - General	1,172.00	260.25	911.75	1,257.15	1,561.50	-304.35	3,123.00
54030OP - Communication	0.00	104.08	-104.08	0.00	624.50	-624.50	1,249.00
54040OP - Due & Subscription	0.00	4,166.66	-4,166.66	1,614.17	24,999.99	-23,385.82	50,000.00
54050OP - Equipment Purchase	0.00	1,250.00	-1,250.00	5,141.82	7,500.00	-2,358.18	15,000.00
54060OP - Equipment Rental	4,837.05	4,259.92	577.13	29,022.26	25,559.50	3,462.76	51,119.00
54075OP - Insurance - Vehicle	2,992.01	2,650.25	341.76	17,952.06	15,901.50	2,050.56	31,803.00
54080OP - Clothing & Laundry	779.31	941.42	-162.11	4,309.27	5,648.50	-1,339.23	11,297.00
54090OP - Lodge & Meals	0.00	144.17	-144.17	2,097.50	865.00	1,232.50	1,730.00
54100OP - Misc Expense	0.00	9.00	-9.00	0.00	54.00	-54.00	108.00
54182OP - Maintenance of Equipment	7,197.33	5,684.66	1,512.67	26,963.21	34,108.00	-7,144.79	68,216.00
54184OP - Maintenance of Structures	3,534.11	2,703.58	830.53	12,858.93	16,221.50	-3,362.57	32,443.00
54185OP - Memberships/Certifications	9,105.00	2,539.25	6,565.75	24,263.00	15,235.50	9,027.50	30,471.00
54190OP - Safety Equipment	1,009.79	510.00	499.79	4,510.14	3,060.00	1,450.14	6,120.00
54200OP - Small Tools	0.00	173.42	-173.42	1,255.22	1,040.50	214.72	2,081.00
54220OP - Supplies	199.65	384.50	-184.85	1,987.61	2,307.00	-319.39	4,614.00
54310OP - Special Dept - Chlorine / Salt	2,095.35	2,585.17	-489.82	11,875.08	15,511.00	-3,635.92	31,022.00
54320OP - Special Dept - Sludge /Chemical	0.00	4,499.67	-4,499.67	18,646.15	26,998.00	-8,351.85	53,996.00
54330OP - Special Dept - Oxygen/Propane	0.00	335.33	-335.33	2,031.26	2,012.00	19.26	4,024.00
54340OP - Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	17,500.00	-17,500.00	35,000.00
54400OP - Training	759.99	2,083.33	-1,323.34	3,244.01	12,500.00	-9,255.99	25,000.00
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	<b>35,760.85</b>	<b>42,039.00</b>	<b>-6,278.15</b>	<b>187,498.61</b>	<b>252,233.97</b>	<b>-64,735.36</b>	<b>504,468.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**December 2019**

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Accrual Basis

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	4,453.91	4,800.00	-346.09	28,240.58	28,800.00	-559.42	57,600.00
56210OP · Utilities - Electric	5,411.12	9,265.00	-3,853.88	43,123.16	55,590.00	-12,466.84	111,180.00
56220OP · Utilities - Gas	282.85	272.00	10.85	521.39	1,632.00	-1,110.61	3,264.00
56230OP · Utilities - Water	645.50	800.40	-154.90	4,283.70	4,802.50	-518.80	9,605.00
56240OP · Utilities - Trash	509.84	499.50	10.34	2,549.20	2,997.00	-447.80	5,994.00
56300OP · Refuse Disposal	0.00	196.33	-196.33	456.79	1,178.00	-721.21	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>11,303.22</b>	<b>15,833.23</b>	<b>-4,530.01</b>	<b>79,174.82</b>	<b>94,999.50</b>	<b>-15,824.68</b>	<b>189,999.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	23,371.00	20,041.33	3,329.67	140,226.00	120,248.00	19,978.00	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>140,226.00</b>	<b>120,248.00</b>	<b>19,978.00</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	140,898.84	137,775.50	3,123.34	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>140,898.84</b>	<b>137,775.50</b>	<b>3,123.34</b>	<b>275,551.00</b>
<b>Total COGS</b>	<b>323,780.81</b>	<b>341,759.64</b>	<b>-17,978.83</b>	<b>1,698,372.21</b>	<b>1,816,689.88</b>	<b>-118,317.67</b>	<b>3,464,933.00</b>
<b>Gross Profit</b>	<b>-299,804.21</b>	<b>-314,701.98</b>	<b>14,897.77</b>	<b>-77,367.04</b>	<b>-258,279.51</b>	<b>180,912.47</b>	<b>-145,892.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	36,660.13	33,319.60	3,340.53	167,716.89	155,491.52	12,225.37	288,770.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	322.72	200.00	122.72	400.00
61030 · Salaries - VAC ADM	180.72	2,887.40	-2,706.68	4,826.88	13,474.48	-8,647.60	25,024.00
61040 · Salaries - SICK ADM	624.68	924.70	-300.02	1,877.58	4,315.24	-2,437.66	8,014.00
61050 · Salaries - HOLIDAY ADM	1,993.68	2,004.85	-11.17	4,666.68	6,014.57	-1,347.89	9,356.00
61100 · Payroll Tax - ADM	769.91	1,146.30	-376.39	4,074.62	5,349.56	-1,274.94	9,935.00
61200 · Worker's Comp - ADM	134.31	137.40	-3.09	625.72	641.28	-15.56	1,191.00
61300 · Employee Group Insurance - ADM	6,262.53	5,926.83	335.70	38,005.08	35,560.98	2,444.10	71,122.00
61400 · Retirement - ADM	12,998.19	13,372.70	-374.51	60,416.90	62,406.04	-1,989.14	115,897.00
61600 · Nationwide - ER Match	290.40	244.30	46.10	1,355.20	1,139.96	215.24	2,117.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>59,914.55</b>	<b>60,004.08</b>	<b>-89.53</b>	<b>283,888.27</b>	<b>284,593.63</b>	<b>-705.36</b>	<b>531,826.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	200.00	1,500.00	-1,300.00	1,700.00	9,000.00	-7,300.00	18,000.00
62300 · Board Exp - Meals & Lodging	34.05	66.65	-32.60	286.26	399.98	-113.72	800.00
62400 · Board Exp - Education & Training	0.00	16.65	-16.65	0.00	99.98	-99.98	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>234.05</b>	<b>1,583.30</b>	<b>-1,349.25</b>	<b>1,986.26</b>	<b>9,499.96</b>	<b>-7,513.70</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,682.15	-4,682.15	33,563.22	28,092.98	5,470.24	56,186.00
63200 · County Services	14.00	103.92	-89.92	55.00	623.48	-568.48	1,247.00
63300 · Legal	0.00	7,500.00	-7,500.00	16,022.50	45,000.00	-28,977.50	90,000.00
63500 · Software Support - ADM	1,164.15	1,250.00	-85.85	5,472.22	7,500.00	-2,027.78	15,000.00
63900 · Other Professional - ADM	1,041.18	2,695.92	-1,654.74	37,530.79	16,175.50	21,355.29	32,351.00
63950 · Effluent Management	180.00	0.00	180.00	315.00	0.00	315.00	0.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>2,399.33</b>	<b>16,231.99</b>	<b>-13,832.66</b>	<b>92,958.73</b>	<b>97,391.96</b>	<b>-4,433.23</b>	<b>194,784.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**December 2019**

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01/06/20  
Accrual Basis

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	1,186.30	1,015.50	170.80	5,758.58	6,093.00	-334.42	12,186.00
64040 · Computer Expense	0.00	833.33	-833.33	0.00	5,000.00	-5,000.00	10,000.00
64045 · Due & Subscription	29.98	213.17	-183.19	539.42	1,279.00	-739.58	2,558.00
64080 · Janitorial Service	620.00	759.75	-139.75	4,340.00	4,558.50	-218.50	9,117.00
64090 · Lease Equipment - ADM	48.49	1,734.00	-1,685.51	5,785.62	10,404.50	-4,618.38	20,808.00
64095 · Legal Notice	760.00	220.75	539.25	1,567.00	1,324.50	242.50	2,649.00
64120 · Office Expense	623.33	297.00	326.33	2,293.38	1,782.00	511.38	3,564.00
64130 · Office Supplies	368.09	520.25	-152.16	4,447.03	3,121.50	1,325.53	6,243.00
64140 · Pest Control	145.00	294.58	-149.58	1,840.00	1,767.48	72.52	3,535.00
64150 · Postage & Delivery	15.05	1,141.50	-1,126.45	9,140.55	10,924.50	-1,783.95	21,849.00
64160 · Printing & Publications	540.89	1,281.50	-740.61	3,487.55	7,689.00	-4,201.45	15,378.00
64170 · Public Relation	0.00	83.33	-83.33	84.55	500.00	-415.45	1,000.00
64180 · Maintenance of Equipment	0.00	43.42	-43.42	150.00	260.48	-110.48	521.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	14,047.05	7,500.00	6,547.05	15,000.00
64230 · Training	0.00	416.67	-416.67	250.00	2,499.98	-2,249.98	5,000.00
64240 · Travel	0.00	25.00	-25.00	259.26	150.00	109.26	300.00
64245 · Lodge - Meals	38.25	100.00	-61.75	1,165.45	600.00	565.45	1,200.00
66000 · Payroll Expenses	305.90	80.60	225.30	676.90	483.52	193.38	967.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>4,681.28</b>	<b>10,310.35</b>	<b>-5,629.07</b>	<b>55,832.34</b>	<b>65,937.46</b>	<b>-10,105.12</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	3,051.36	3,144.48	-93.12	6,289.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>508.56</b>	<b>524.08</b>	<b>-15.52</b>	<b>3,051.36</b>	<b>3,144.48</b>	<b>-93.12</b>	<b>6,289.00</b>
<b>Total Expense</b>	<b>67,737.77</b>	<b>88,653.80</b>	<b>-20,916.03</b>	<b>441,971.79</b>	<b>464,267.49</b>	<b>-22,295.70</b>	<b>887,474.00</b>
<b>Net Ordinary Income</b>	<b>-367,541.98</b>	<b>-403,355.78</b>	<b>35,813.80</b>	<b>-519,338.83</b>	<b>-722,547.00</b>	<b>203,208.17</b>	<b>-1,033,366.00</b>
<b>Other Income/Expense</b>							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	470,379.76	370,707.00	99,672.76	640,348.96	515,841.00	124,507.96	1,063,200.00
71300 · Prop Taxes-PRI SEC & UNSEC	712.94	751.00	-38.06	7,627.79	5,122.00	2,505.79	6,600.00
71500 · Int & Pen Delinquent Taxes	87.73	210.00	-122.27	652.01	650.00	2.01	1,000.00
<b>Total 71 · PROP TAXES</b>	<b>471,180.43</b>	<b>371,668.00</b>	<b>99,512.43</b>	<b>648,628.76</b>	<b>521,613.00</b>	<b>127,015.76</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-DELQ&PENALTY	4.73	4.00	0.73	307.88	619.00	-311.12	737.00
72500 · Special Assessment SU01-DLQ&PEN	1,051.99	1,600.00	-548.01	5,722.84	7,800.00	-2,077.16	15,060.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>1,056.72</b>	<b>1,604.00</b>	<b>-547.28</b>	<b>17,090.72</b>	<b>19,919.00</b>	<b>-2,828.28</b>	<b>27,297.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	1,530.91	2,100.00	-569.09	1,530.91	2,100.00	-569.09	11,869.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>1,530.91</b>	<b>2,100.00</b>	<b>-569.09</b>	<b>1,530.91</b>	<b>2,100.00</b>	<b>-569.09</b>	<b>11,869.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance December 2019

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	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	5,203.40	7,901.17	-2,697.77	88,586.45	47,406.98	41,179.47	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	-2,030.47	0.00	-2,030.47	13,423.72	0.00	13,423.72	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	909.53	83.35	826.18	909.53	500.00	409.53	1,000.00
<b>Total 79 · OTHER INCOMES</b>	4,082.46	7,984.52	-3,902.06	102,919.70	47,906.98	55,012.72	95,814.00
<b>Total Other Income</b>	477,850.52	383,356.52	94,494.00	777,651.91	591,538.98	186,112.93	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	0.00	0.00
83000 · Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84000 · Tax Deduction	1,180.07	273.25	906.82	1,607.79	546.50	1,061.29	2,186.00
<b>Total 80 · OTHER EXPENSES</b>	1,180.07	273.25	906.82	1,607.79	546.50	1,061.29	2,186.00
<b>Total Other Expense</b>	1,180.07	273.25	906.82	1,607.79	546.50	1,061.29	2,186.00
<b>Net Other Income</b>	476,670.45	383,083.27	93,587.18	776,044.12	590,992.48	185,051.64	1,203,594.00
<b>Net Income</b>	<b>109,128.47</b>	<b>-20,272.51</b>	<b>129,400.98</b>	<b>256,705.29</b>	<b>-131,554.52</b>	<b>388,259.81</b>	<b>170,228.00</b>





**Crestline Sanitation District**  
**Statement of Cash Flows**  
 December 2019

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	Dec 19
<b>OPERATING ACTIVITIES</b>	
Net Income	109,128.47
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	107,098.26
12400 · COBRA Receivable	-181.18
12410 · COBRA Dental	-8.26
13300 · SU01-Deling Tax Roll Receivable	116,412.22
13350 · SS01 - Sewer Availability Recv	3,118.03
14100 · Prepaid Expense	231.75
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	6,184.22
20000 · Accounts Payable	-26,175.46
21600 · Employee Appreciation Fund	-197.34
2110 · Direct Deposit Liabilities	39,127.29
22000 · Payroll Liabilities	366.97
Net cash provided by Operating Activities	362,934.03
<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	-11,795.50
17376 · HC Electrical Upgrades	-1,787.78
17810 · HC Dewatering Bldg & Clarifier	-17,316.75
Net cash provided by Investing Activities	16,462.67
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	378,671.51
Cash at beginning of period	9,072,454.42
Cash at end of period	9,451,125.93

