

# Crestline Sanitation District

## Executive Summary - May 2020

### SUMMARY STATEMENT OF NET POSITION

	5/31/2020	5/31/2019	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,067,376	\$ 9,561,476	\$ 505,900	\$ 9,367,158
Receivables	1,107,844	1,022,087	85,757	1,138,055
Other current assets	68,222	57,362	10,860	120,135
Total current assets	11,243,442	10,640,925	602,517	10,625,348
Capital assets, net	9,508,537	9,181,984	326,553	9,397,272
Deferred outflows of resources	853,023	1,083,179	(230,156)	853,023
Total Assets and Deferred Outflows of Resources	21,605,002	20,906,088	698,914	20,875,643
Current liabilities	216,948	207,226	9,722	262,246
Noncurrent liabilities	2,372,591	2,675,591	(303,000)	2,376,579
Deferred inflows of resources	382,223	381,086	1,137	382,223
Total Liabilities and Deferred Inflows of Resources	2,971,762	3,263,903	(292,141)	3,021,048
Net Position	\$ 18,633,240	\$ 17,642,185	\$ 991,055	\$ 17,854,595

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

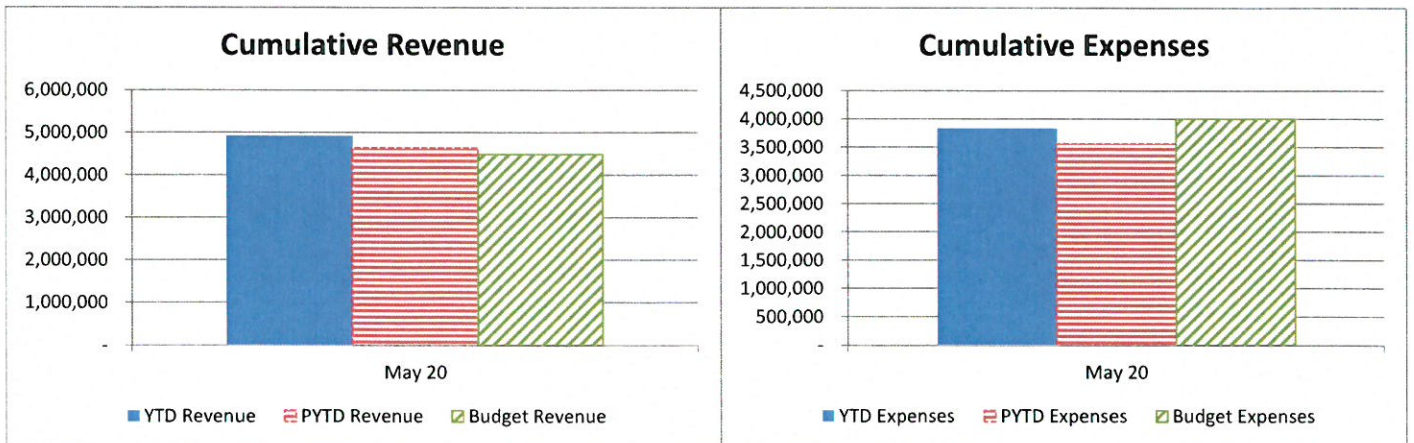
	May 2020	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 559,931	\$ 3,395,806	\$ 3,231,832	\$ 163,974
Operating expenses	(242,023)	(3,047,593)	(3,183,948)	136,355
Administrative expenses	(63,509)	(786,335)	(818,169)	31,834
Other income	66,333	1,530,720	1,196,026	334,694
Other expenses	(94)	(3,053)	(1,913)	(1,140)
Change in net position	\$ 320,638	\$ 1,089,545	\$ 423,828	\$ 665,717

### LIQUIDITY RATIOS

	5/31/2020	5/31/2019	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	46.4	46.1	0.3	36.9
Current ratio (current assets / current liabilities)	51.8	51.3	0.5	41.9
Working capital (current assets - current liabilities)	\$ 11,026,494	\$ 10,433,699	\$ 592,795	\$ 10,363,102

### CAPITAL BUDGET

	May 2020	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 7,616	\$ 228,432	\$ 690,569	\$ 462,137
Master Plan Projects	50,666	538,384	5,122,619	4,584,235





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

10:59 AM  
 06/05/20  
 Accrual Basis

May 31, 20

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,552,529.75
10200 · Cash in Bank - Payroll	63,621.16
10500 · Petty Cash	200.00
10600 · Change Fund	300.00
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	<b>1,616,650.91</b>
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	81,352.26
11101 · Investments - Wealth&Fiduciary	7,603,651.19
11200 · Investments - CalTRUST	765,722.12
<b>Total 11 · INVESTMENTS</b>	<b>8,450,725.57</b>
<b>Total Checking/Savings</b>	<b>10,067,376.48</b>
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	425,062.02
12100 · A/R - Pilot Rock	1,300.00
12400 · COBRA Receivable	2,463.53
12410 · COBRA Dental	244.68
12600 · A/R - Effluent Management	2,286.00
12700 · Pumped Waste	2,466.78
<b>Total 12 · ACCTS RECEIVABLE</b>	<b>433,823.01</b>
<b>Total Accounts Receivable</b>	<b>433,823.01</b>
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	144,270.54
13350 · SS01 - Sewer Availability Recv	5,295.07
13500 · Accrued A/R	524,455.69
<b>Total 13 · OTHER RECEIVABLE</b>	<b>674,021.30</b>

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10:59 AM  
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	May 31, 20
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	1,924.72
14200 · Prepaid Insurance	40,486.84
14300 · Prepaid Worker's Comp	11,360.48
<b>Total 14 · PREPAID</b>	53,772.04
<b>Total Other Current Assets</b>	742,242.30
<b>Total Current Assets</b>	11,243,441.79
<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	639,528.78
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
<b>Total 15 · CAPITAL ASSETS</b>	31,033,309.33
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-15,930,201.17
16300 · Accm Depr - Structures & Imprv	-5,083,712.58
16400 · Accm Depr - Vehicles	-978,823.28
16500 · Accm Depr - Equipment	-446,521.65
16800 · Accm. Amortization	-43,216.27
16900 · Accm Depr - Capital Lease Asset	-15,841.03
<b>Total 16 · ACCM DEPRECIATIONS</b>	-22,498,315.98
<b>Total Fixed Assets</b>	8,534,993.35
<b>Other Assets</b>	
<b>17 · CIP</b>	
17340 · SCADA System	130,806.14
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	696,328.18
<b>Total 17 · CIP</b>	973,543.60

**Crestline Sanitation District  
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	May 31, 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>	853,023.00
<b>Total Other Assets</b>	1,826,566.60
<b>TOTAL ASSETS</b>	<b>21,605,001.74</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	7,647.07
<b>Total Accounts Payable</b>	7,647.07
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	706.67
21600 · Employee Appreciation Fund	3,989.21
<b>Total 21 · OTHER CURRENT LIAB.</b>	4,695.88
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	204.60
22100 · Payroll Tax Payable	-22.46
<b>Total 22 · PR LIABILITIES</b>	182.14
<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>	126,082.15

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

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06/05/20  
Accrual Basis

	May 31, 20
<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>	209,300.79
<b>Total Current Liabilities</b>	216,947.86
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27300 · Capital Lease Obligation	31,741.16
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>	2,372,590.74
<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>	2,754,813.74
<b>Total Liabilities</b>	2,971,761.60
<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

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

	May 31, 20
Net Income	1,089,544.68
Total Equity	18,633,240.14
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>21,605,001.74</b>





# Crestline Sanitation District

## Profit & Loss Budget Performance

### May 2020

11:00 AM  
06/05/20  
Accrual Basis

	May 20	Budget	\$ Over Budget	Jul '19 - May 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	556,060.41	516,685.21	39,375.20	3,222,052.74	3,023,616.00	198,436.74	3,023,616.00
42000 - Sewer Penalties	0.00	0.00	0.00	72,083.01	114,000.00	-41,916.99	138,000.00
43000 - Pumped Waste Permits	3,208.09	2,100.00	1,108.09	29,122.23	23,400.00	5,722.23	25,625.00
44000 - Permit & Inspection Fees	0.00	292.00	-292.00	1,095.00	3,208.00	-2,113.00	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	7,150.00	7,150.00	0.00	7,800.00
48000 - Other Service Fees	12.00	41.67	-29.67	180.00	458.34	-278.34	500.00
49000 - Other Charges	0.00	0.00	0.00	4,630.66	0.00	4,630.66	0.00
<b>Total 40 - REVENUE</b>	<b>559,930.50</b>	<b>519,768.88</b>	<b>40,161.62</b>	<b>3,395,805.97</b>	<b>3,231,832.34</b>	<b>163,973.63</b>	<b>3,319,041.00</b>
<b>Total Income</b>	<b>559,930.50</b>	<b>519,768.88</b>	<b>40,161.62</b>	<b>3,395,805.97</b>	<b>3,231,832.34</b>	<b>163,973.63</b>	<b>3,319,041.00</b>
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	22,904.28	27,211.00	-4,306.72	297,760.91	326,532.00	-28,771.09	353,743.00
51020MT - Salaries - OT	0.00	192.30	-192.30	242.90	2,307.70	-2,064.80	2,500.00
51030MT - Salaries - VAC	3,132.84	2,078.62	1,054.22	30,083.07	24,943.38	5,139.69	27,022.00
51040MT - Salaries - SICK	2,727.86	1,491.24	1,236.62	19,463.19	17,894.76	1,568.43	19,386.00
51050MT - Salaries - HOLIDAY	293.92	1,615.20	-1,321.28	19,797.09	22,226.05	-2,428.96	22,631.00
51060MT - Salaries - ON CALL / STANDBY	2,353.63	1,856.00	497.63	23,975.38	22,272.00	1,703.38	24,128.00
51070MT - Salaries - CALL BACK	334.76	153.84	180.92	2,534.02	1,846.16	687.86	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	453.07	687.54	-234.47	6,446.49	8,250.46	-1,803.97	8,938.00
51150MT - Unemployment Expense	0.00	246.00	-246.00	0.00	2,954.00	-2,954.00	3,200.00
51200MT - Worker's Comp	1,377.44	1,505.84	-128.40	17,317.92	18,070.16	-752.24	19,576.00
51300MT - Employee Group Insurance	8,833.00	9,928.25	-1,095.25	100,072.09	109,210.75	-9,138.66	119,139.00
51400MT - Retirement	13,199.91	13,914.00	-714.09	155,764.42	166,968.00	-11,203.58	180,882.00
51500MT - Seasonal MT Workers	0.00	12,750.00	-12,750.00	12,159.99	63,750.00	-51,590.01	76,500.00
51600MT - Nationwide ER Match	216.22	283.00	-66.78	3,042.52	3,396.00	-353.48	3,679.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>55,826.93</b>	<b>73,912.83</b>	<b>-18,085.90</b>	<b>688,659.99</b>	<b>790,621.42</b>	<b>-101,961.43</b>	<b>863,324.00</b>
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	45,252.21	41,660.00	3,592.21	513,063.99	499,920.00	13,143.99	541,580.00
51020OP - Salaries - OT	59.96	500.00	-440.04	4,880.58	6,000.00	-1,119.42	6,500.00
51030OP - Salaries - VAC	3,264.00	3,418.92	-154.92	43,265.09	41,027.08	2,238.01	44,446.00
51040OP - Salaries - SICK	1,598.35	2,295.46	-697.11	18,136.17	27,545.54	-9,409.37	29,841.00
51050OP - Salaries - HOLIDAY	856.65	2,488.29	-1,631.64	26,543.74	34,213.94	-7,670.20	34,836.00
51060OP - Salaries - ON CALL / STANDBY	2,419.26	2,442.70	-23.44	36,669.49	29,312.30	7,357.19	31,755.00
51070OP - Salaries - Call Back	168.82	50.00	118.82	3,622.14	550.00	3,072.14	600.00
51100OP - Payroll Tax	1,268.21	1,049.92	218.29	12,242.33	12,599.08	-356.75	13,649.00
51200OP - Worker's Comp	2,608.48	1,950.08	658.40	29,789.63	23,400.92	6,388.71	25,351.00
51300OP - Employee Group Insurance	11,972.11	12,301.50	-329.39	132,171.09	135,316.50	-3,145.41	147,618.00
51400OP - Retirement	21,202.57	21,416.08	-213.51	252,812.94	256,992.92	-4,179.98	278,409.00
51600OP - Nationwide ER Match	147.00	121.00	26.00	1,729.50	1,452.00	277.50	1,573.00
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>90,817.62</b>	<b>89,693.95</b>	<b>1,123.67</b>	<b>1,074,926.69</b>	<b>1,068,330.28</b>	<b>6,596.41</b>	<b>1,156,168.00</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### May 2020

11:00 AM  
06/05/20  
Accrual Basis

	May 20	Budget	\$ Over Budget	Jul '19 - May 20	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT - PROFESSIONAL SVC-MAINT</b>							
53300MT - Engineering	0.00	170.00	-170.00	0.00	1,870.00	-1,870.00	2,040.00
53900MT - Other Professional Svc	308.99	167.00	141.99	2,958.42	1,837.00	1,121.42	2,004.00
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	308.99	337.00	-28.01	2,958.42	3,707.00	-748.58	4,044.00
<b>53-OP - PROFESSIONAL SVC - OP</b>							
53300OP - Engineering	0.00	4,250.00	-4,250.00	25,220.51	46,750.00	-21,529.49	51,000.00
53400OP - Laboratory Analysis	382.02	4,049.58	-3,667.56	57,442.75	44,545.42	12,897.33	48,595.00
53700OP - Permits & Fees	137.63	4,226.41	-4,088.78	45,775.82	46,490.59	-714.77	50,717.00
53900OP - Other Professional	0.00	260.17	-260.17	8,130.75	2,861.83	5,268.92	3,122.00
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	519.65	12,786.16	-12,266.51	136,569.83	140,647.84	-4,078.01	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	-214.80	7,807.72	8,910.00	-4,583.34	5,000.00
54080MT - Clothing & Laundry	595.20	2,614.08	-1,458.64	18,960.07	28,754.92	-1,102.28	9,720.00
54170MT - Auto Expense - General	1,155.44	1,300.50	-706.75	11,076.32	14,305.50	-9,794.85	31,369.00
54182MT - Maintenance of Equipment	593.75	605.92	5,385.88	10,696.30	6,665.08	-3,229.18	15,606.00
54184MT - Maintenance of Structures	5,991.80	86.75	-86.75	1,218.05	954.25	263.80	7,271.00
54200MT - Small Tools	0.00	312.16	-94.41	3,660.63	3,433.83	226.80	1,041.00
54210MT - Supplies - Shop	217.75	308.83	118.69	1,831.07	3,397.16	-1,566.09	3,746.00
54220MT - Supplies - Field	427.52						3,706.00
<b>54-MT - SERVICE AND SUPPLIES - MAINT - OTHER</b>	0.00			0.00			
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	8,981.46	6,454.90	2,526.56	55,250.16	71,004.08	-15,753.92	77,459.00
<b>54-OP - SERVICE AND SUPPLIES - OP</b>							
54021OP - Auto Expense - Fuel	2,217.91	2,516.50	-298.59	30,074.73	27,681.50	2,393.23	30,198.00
54022OP - Auto Expense - Mileage	0.00			244.18			
54023OP - Auto Expense - General	1,430.75	1,321.17	109.58	14,031.97	14,532.83	-500.86	15,854.00
54030OP - Communication	0.00	260.25	-260.25	2,514.30	2,862.75	-348.45	3,123.00
54040OP - Due & Subscription	0.00	104.08	-104.08	0.00	1,144.92	-1,144.92	1,249.00
54050OP - Equipment Purchase	0.00	4,166.67	-4,166.67	10,444.26	45,833.33	-35,389.07	50,000.00
54060OP - Equipment Rental	409.71	1,250.00	-840.29	5,551.53	13,750.00	-8,198.47	15,000.00
54070OP - Insurance	4,837.05	4,259.92	577.13	53,207.51	46,859.09	6,348.42	51,119.00
54075OP - Insurance - Vehicle	2,992.01	2,650.25	341.76	32,912.11	29,152.75	3,759.36	31,803.00
54080OP - Clothing & Laundry	717.04	941.41	-224.37	9,174.86	10,355.59	-1,180.73	11,297.00
54090OP - Lodge & Meals	0.00	144.16	-144.16	4,108.34	1,585.83	2,522.51	1,730.00
54100OP - Misc Expense	0.00	9.00	-9.00	0.00	99.00	-99.00	108.00
54182OP - Maintenance of Equipment	2,402.82	5,684.67	-3,281.85	70,289.21	62,531.34	7,757.87	68,216.00
54184OP - Maintenance of Structures	556.23	2,703.59	-2,147.36	20,819.55	29,739.41	-8,919.86	32,443.00
54185OP - Memberships/Certifications	431.00	2,539.25	-2,108.25	26,835.00	27,931.75	-1,096.75	30,471.00
54190OP - Safety Equipment	531.19	510.00	21.19	7,082.66	5,610.00	1,472.66	6,120.00
54200OP - Small Tools	0.00	173.41	-173.41	2,267.39	1,907.59	359.80	2,081.00
54220OP - Supplies	220.74	384.50	-163.76	5,187.29	4,229.50	957.79	4,614.00
54310OP - Special Dept - Chlorine / Salt	2,554.88	2,585.16	-30.28	28,156.25	28,436.84	-280.59	31,022.00
54320OP - Special Dept - Sludge /Chemical	4,576.46	4,499.66	76.80	44,667.70	49,496.34	-4,828.64	53,996.00
54330OP - Special Dept - Oxygen/Propane	421.96	335.34	86.62	11,355.83	3,688.66	7,667.17	4,024.00
54340OP - Special Dept - Emergency	0.00	2,916.66	-2,916.66	37,712.50	32,083.34	5,629.16	35,000.00
54400OP - Training	-1,250.00	2,083.34	-3,333.34	5,664.01	22,916.66	-17,252.65	25,000.00
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	23,049.75	42,038.99	-18,989.24	422,301.18	462,429.02	-40,127.84	504,468.00

# Crestline Sanitation District

## Profit & Loss Budget Performance

### May 2020

11:00 AM  
06/05/20  
Accrual Basis

	May 20	Budget	\$ Over Budget	Jul '19 - May 20	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100P · Telephone	4,147.12	4,800.00	-652.88	51,661.53	52,800.00	-1,138.47	57,600.00
562100P · Utilities - Electric	9,663.82	9,265.00	398.82	82,497.15	101,915.00	-19,417.85	111,180.00
562200P · Utilities - Gas	481.72	272.00	209.72	3,505.95	2,992.00	513.95	3,264.00
562300P · Utilities - Water	861.80	800.42	61.38	7,801.30	8,804.58	-1,003.28	9,605.00
562400P · Utilities - Trash	509.84	499.50	10.34	5,608.24	5,494.50	113.74	5,994.00
563000P · Refuse Disposal	0.00	196.34	-196.34	456.79	2,159.66	-1,702.87	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>15,664.30</b>	<b>15,833.26</b>	<b>-168.96</b>	<b>151,530.96</b>	<b>174,165.74</b>	<b>-22,634.78</b>	<b>189,999.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	23,371.00	20,041.34	3,329.66	257,081.00	220,454.66	36,626.34	240,496.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>23,371.00</b>	<b>20,041.34</b>	<b>3,329.66</b>	<b>257,081.00</b>	<b>220,454.66</b>	<b>36,626.34</b>	<b>240,496.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	23,483.14	22,962.59	520.55	258,314.54	252,588.41	5,726.13	275,551.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>23,483.14</b>	<b>22,962.59</b>	<b>520.55</b>	<b>258,314.54</b>	<b>252,588.41</b>	<b>5,726.13</b>	<b>275,551.00</b>
<b>Total COGS</b>	<b>242,022.84</b>	<b>284,061.02</b>	<b>-42,038.18</b>	<b>3,047,592.77</b>	<b>3,183,948.45</b>	<b>-136,355.68</b>	<b>3,464,933.00</b>
<b>Gross Profit</b>	<b>317,907.66</b>	<b>235,707.86</b>	<b>82,199.80</b>	<b>348,213.20</b>	<b>47,883.89</b>	<b>300,329.31</b>	<b>-145,892.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	25,759.69	22,213.08	3,546.61	312,736.74	266,556.92	46,179.82	288,770.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	350.28	360.00	-9.72	400.00
61030 · Salaries - VAC ADM	379.84	1,924.92	-1,545.08	8,965.52	23,099.08	-14,133.56	25,024.00
61040 · Salaries - SICK ADM	166.18	616.46	-450.28	3,462.23	7,397.54	-3,935.31	8,014.00
61050 · Salaries - HOLIDAY ADM	83.09	668.29	-585.20	8,945.45	9,356.00	-410.55	9,356.00
61100 · Payroll Tax - ADM	643.52	764.24	-120.72	7,875.79	9,170.76	-1,294.97	9,935.00
61200 · Worker's Comp - ADM	93.36	91.62	1.74	1,125.24	1,099.38	25.86	1,191.00
61300 · Employee Group Insurance - ADM	6,064.09	5,926.84	137.25	68,701.65	65,195.16	3,506.49	71,122.00
61400 · Retirement - ADM	9,000.40	8,915.16	85.24	106,500.74	106,981.84	-481.10	115,897.00
61600 · Nationwide - ER Match	209.00	162.84	46.16	2,434.42	1,954.16	480.26	2,117.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>42,399.17</b>	<b>41,323.45</b>	<b>1,075.72</b>	<b>521,098.06</b>	<b>491,170.84</b>	<b>29,927.22</b>	<b>531,826.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	200.00	1,500.00	-1,300.00	3,600.00	16,500.00	-12,900.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	498.23	733.33	-235.10	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	183.33	-183.33	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>200.00</b>	<b>1,583.34</b>	<b>-1,383.34</b>	<b>4,098.23</b>	<b>17,416.66</b>	<b>-13,318.43</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,682.17	-4,682.17	42,529.41	51,503.83	-8,974.42	56,186.00
63200 · County Services	0.00	103.92	-103.92	87.00	1,143.08	-1,056.08	1,247.00
63300 · Legal	0.00	7,500.00	-7,500.00	29,185.00	82,500.00	-53,315.00	90,000.00
63500 · Software Support - ADM	4,672.01	1,250.00	3,422.01	13,719.06	13,750.00	-30.94	15,000.00
63900 · Other Professional - ADM	1,260.90	2,695.91	-1,435.01	58,161.33	29,655.09	28,506.24	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>5,932.91</b>	<b>16,232.00</b>	<b>-10,299.09</b>	<b>147,656.80</b>	<b>178,552.00</b>	<b>-30,895.20</b>	<b>194,784.00</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### May 2020

11:00 AM  
06/05/20  
Accrual Basis

	May 20	Budget	\$ Over Budget	Jul '19 - May 20	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	772.49	1,015.50	-243.01	10,916.65	11,170.50	-253.85	12,186.00
64040 · Computer Expense	5,057.74	833.34	4,224.40	7,460.42	9,166.66	-1,706.24	10,000.00
64045 · Due & Subscription	179.88	213.16	-33.28	2,169.88	2,344.84	-174.96	2,558.00
64080 · Janitorial Service	720.00	759.75	-39.75	7,600.00	8,357.25	-757.25	9,117.00
64090 · Lease Equipment - ADM	791.55	1,734.00	-942.45	9,470.65	19,074.00	-9,603.35	20,808.00
64095 · Legal Notice	0.00	220.75	-220.75	2,208.30	2,428.25	-219.95	2,649.00
64120 · Office Expense	208.11	297.00	-88.89	4,089.05	3,267.00	822.05	3,564.00
64130 · Office Supplies	290.20	520.25	-230.05	6,739.72	5,722.75	1,016.97	6,243.00
64140 · Pest Control	0.00	294.60	-294.60	3,470.00	3,240.40	229.60	3,535.00
64150 · Postage & Delivery	3,000.00	2,500.00	500.00	18,169.35	20,707.50	-2,538.15	21,849.00
64160 · Printing & Publications	2,634.49	1,281.50	1,352.99	10,274.92	14,096.50	-3,821.58	15,378.00
64170 · Public Relation	336.00	83.34	252.66	1,749.55	916.66	832.89	1,000.00
64180 · Maintenance of Equipment	255.79	43.42	212.37	405.79	477.58	-71.79	521.00
64190 · Maintenance of Structure	162.68	1,250.00	-1,087.32	15,333.33	13,750.00	1,583.33	15,000.00
64230 · Training	0.00	416.67	-416.67	1,120.97	4,583.33	-3,462.36	5,000.00
64240 · Travel	0.00	25.00	-25.00	259.26	275.00	-15.74	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	1,447.81	1,100.00	347.81	1,200.00
66000 · Payroll Expenses	59.50	80.58	-21.08	747.25	886.42	-139.17	967.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>14,468.43</b>	<b>11,668.86</b>	<b>2,799.57</b>	<b>103,632.90</b>	<b>121,564.64</b>	<b>-17,931.74</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	524.10	-15.54	5,594.16	5,764.90	-170.74	6,289.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>508.56</b>	<b>524.10</b>	<b>-15.54</b>	<b>5,594.16</b>	<b>5,764.90</b>	<b>-170.74</b>	<b>6,289.00</b>
<b>Total Expense</b>	<b>63,509.07</b>	<b>71,331.75</b>	<b>-7,822.68</b>	<b>786,334.98</b>	<b>818,169.04</b>	<b>-31,834.06</b>	<b>887,474.00</b>
<b>Net Ordinary Income</b>	<b>254,398.59</b>	<b>164,376.11</b>	<b>90,022.48</b>	<b>-438,121.78</b>	<b>-770,285.15</b>	<b>332,163.37</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%	34,007.10	21,000.00	13,007.10	1,211,034.70	1,063,200.00	147,834.70	1,063,200.00
71300 · Prop Taxes-PRI SEC & UNSEC	255.10	300.00	-44.90	9,283.42	6,600.00	2,683.42	6,600.00
71500 · Int & Pen Delinquent Taxes	41.14	80.00	-38.86	896.33	1,000.00	-103.67	1,000.00
<b>Total 71 · PROP TAXES</b>	<b>34,303.34</b>	<b>21,380.00</b>	<b>12,923.34</b>	<b>1,221,214.45</b>	<b>1,070,800.00</b>	<b>150,414.45</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	48.64	43.00	5.64	518.14	737.00	-218.86	737.00
72500 · Special Assessment SU01-DLQ&PEN	1,640.93	2,560.00	-919.07	10,382.81	15,060.00	-4,677.19	15,060.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>1,689.57</b>	<b>2,603.00</b>	<b>-913.43</b>	<b>21,960.95</b>	<b>27,297.00</b>	<b>-5,336.05</b>	<b>27,297.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	3,572.14	4,000.00	-427.86	8,675.19	10,100.00	-1,424.81	11,869.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>3,572.14</b>	<b>4,000.00</b>	<b>-427.86</b>	<b>8,675.19</b>	<b>10,100.00</b>	<b>-1,424.81</b>	<b>11,869.00</b>

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

11:00 AM  
06/05/20  
Accrual Basis

	May 20	Budget	\$ Over Budget	Jul '19 - May 20	YTD Budget	\$ Over Budget	Annual Budget
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	2,000.00	0.00	2,000.00	9,481.82	0.00	9,481.82	0.00
<b>Total 76 · CONNECTION FEE</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>9,481.82</b>	<b>0.00</b>	<b>9,481.82</b>	<b>0.00</b>
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	12,859.46	7,901.17	4,958.29	177,191.41	86,912.83	90,278.58	94,814.00
77500 · Realized Gain/Loss	0.00			0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	11,908.88			91,286.34	0.00	91,286.34	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	916.65	-7.12	1,000.00
<b>Total 79 · OTHER INCOMES</b>	<b>24,768.34</b>	<b>7,984.50</b>	<b>16,783.84</b>	<b>269,387.28</b>	<b>87,829.48</b>	<b>181,557.80</b>	<b>95,814.00</b>
<b>Total Other Income</b>	<b>66,333.39</b>	<b>35,967.50</b>	<b>30,365.89</b>	<b>1,530,719.69</b>	<b>1,196,026.48</b>	<b>334,693.21</b>	<b>1,205,780.00</b>
<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	94.07	273.25	-179.18	3,053.23	1,912.75	1,140.48	2,186.00
<b>Total 80 · OTHER EXPENSES</b>	<b>94.07</b>	<b>273.25</b>	<b>-179.18</b>	<b>3,053.23</b>	<b>1,912.75</b>	<b>1,140.48</b>	<b>2,186.00</b>
<b>Total Other Expense</b>	<b>94.07</b>	<b>273.25</b>	<b>-179.18</b>	<b>3,053.23</b>	<b>1,912.75</b>	<b>1,140.48</b>	<b>2,186.00</b>
<b>Net Other Income</b>	<b>66,239.32</b>	<b>35,694.25</b>	<b>30,545.07</b>	<b>1,527,666.46</b>	<b>1,194,113.73</b>	<b>333,552.73</b>	<b>1,203,594.00</b>
<b>Net Income</b>	<b>320,637.91</b>	<b>200,070.36</b>	<b>120,567.55</b>	<b>1,089,544.68</b>	<b>423,828.58</b>	<b>665,716.10</b>	<b>170,228.00</b>



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

11:00 AM  
06/05/20

	May 20
<b>OPERATING ACTIVITIES</b>	
Net Income	320,637.91
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-146,576.97
12400 · COBRA Receivable	-1,259.28
12410 · COBRA Dental	-122.34
12700 · Pumped Waste	-2,083.18
13300 · SU01-Delinq Tax Roll Receivable	10,104.18
13350 · SS01 - Sewer Availability Recv	345.05
14100 · Prepaid Expense	238.70
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	4,079.28
20000 · Accounts Payable	-7,126.34
21600 · Employee Appreciation Fund	-53.53
22000 · Payroll Liabilities	-2.76
Net cash provided by Operating Activities	186,009.78
<b>INVESTING ACTIVITIES</b>	
15500 · Equipments	-923.50
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	-6,692.10
17810 · Engineering-HC Bldg & Clarifier	-50,666.35
Net cash provided by Investing Activities	-10,919.25
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	174,365.34
Cash at beginning of period	9,893,011.14
Cash at end of period	10,067,376.48

