

Crestline Sanitation District
Balance Sheet
As of September 30, 2019

Sep 30, 19

ASSETS

Current Assets

Checking/Savings

10 · CASH AND CASH EQUIVALENT

10100 · Cash in Bank - General	803,787.92
10200 · Cash in Bank - Payroll	2,815.84
10500 · Petty Cash	200.00
10600 · Change Fund	300.00

Total 10 · CASH AND CASH EQUIVALENT 807,103.76

11 · INVESTMENTS

11000 · Cash in Bank - LAIF	79,989.67
11101 · Investments - Wealth&Fiduciary	7,431,030.35
11200 · Investments - CalTRUST	746,062.21

Total 11 · INVESTMENTS 8,257,082.23

Total Checking/Savings 9,064,185.99

Accounts Receivable

12 · ACCTS RECEIVABLE

12000 · Accounts Receivable	213,441.84
12100 · A/R - Pilot Rock	1,300.00
12200 · A/R - Cleghorn	62,110.52
12400 · COBRA Receivable	2,877.24
12410 · COBRA Dental	236.42
12600 · A/R - Effluent Management	2,286.00

Total 12 · ACCTS RECEIVABLE 282,252.02

Total Accounts Receivable 282,252.02

Other Current Assets

12900 · Inventory 14,448.96

13 · OTHER RECEIVABLE

13300 · SU01-Delinq Tax Roll Receivable	422,410.39
13350 · SS01 - Sewer Availability Recv	15,319.45
13500 · Accrued A/R	524,455.69

Total 13 · OTHER RECEIVABLE 962,185.53

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14 · PREPAID	
14100 · Prepaid Expense	695.25
14200 · Prepaid Insurance	101,811.82
14300 · Prepaid Worker's Comp	45,865.62
Total 14 · PREPAID	148,372.69
Total Other Current Assets	1,125,007.18
Total Current Assets	10,471,445.19
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	-15,819,063.81
16300 · Accm Depr - Structures & Imprv	-4,891,371.38
16400 · Accm Depr - Vehicles	-932,619.52
16500 · Accm Depr - Equipment	-424,781.97
16800 · Accm. Amortization	-42,934.19
16900 · Accm Depr - Capital Lease Asset	-8,643.51
Total 16 · ACCM DEPRECIATIONS	-22,119,414.38
Total Fixed Assets	8,912,971.45
Other Assets	
17 · CIP	
17340 · SCADA System	32,208.62
17345 · Miscellaneous Upgrades	8,550.00
17800 · SC Emergency Storage Pond	49,706.50
17810 · HC Dewatering Bldg & Clarifier	295,357.90
Total 17 · CIP	385,823.02

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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	1,238,846.02
TOTAL ASSETS	20,623,262.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	6,430.70
Total Accounts Payable	6,430.70
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	706.67
21600 · Employee Appreciation Fund	3,890.53
Total 21 · OTHER CURRENT LIAB.	4,597.20
22 · PR LIABILITIES	
22000 · Payroll Liabilities	226.66
22200 · Retirement Payable	-275.56
Total 22 · PR LIABILITIES	-48.90
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

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Accrual Basis

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	Sep 30, 19
24 · OTHER LIABILITIES	
24930 · Deposit - Pinerose Cabins	8,680.00
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
	80,445.62
Total 24 · OTHER LIABILITIES	80,445.62
Total Other Current Liabilities	211,076.07
Total Current Liabilities	217,506.77
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	37,542.68
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
	2,378,392.26
Total 27 · LONG TERM LIABILITIES	2,378,392.26
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	382,223.00
	382,223.00
Total 29 · DEFERRED INFLOWS	382,223.00
Total Long Term Liabilities	2,760,615.26
Total Liabilities	2,978,122.03
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,222,992.09
33000 · Unrestricted Net Assets	-2,131,144.83
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
	10,490,890.00
Total 34000 · Board Designated Reserves	10,490,890.00
Total 30 · NET ASSETS	17,582,737.26

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	Sep 30, 19
39000 - *Unrestricted Net Assets	-39,041.80
Net Income	101,445.17
Total Equity	17,645,140.63
TOTAL LIABILITIES & EQUITY	20,623,262.66

Crestline Sanitation District Profit & Loss Budget Performance September 2019

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	515,619.01	478,437.58	37,181.43	1,032,984.12	956,875.16	76,108.96	3,023,616.00
42000 · Sewer Penalties	0.00	0.00	0.00	9,397.94	21,000.00	-11,602.06	138,000.00
43000 · Pumped Waste Permits	2,533.92	2,225.00	308.92	8,439.40	6,675.00	1,764.40	25,625.00
44000 · Permit & Inspection Fees	0.00	292.00	-292.00	219.00	876.00	-657.00	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	1,950.00	1,950.00	0.00	7,800.00
48000 · Other Service Fees	36.00	41.66	-5.66	60.00	125.00	-65.00	500.00
49000 · Other Charges	0.00	0.00	0.00	3,335.26	0.00	3,335.26	0.00
Total 40 · REVENUE	518,838.93	481,646.24	37,192.69	1,056,385.72	987,501.16	68,884.56	3,319,041.00
Total Income	518,838.93	481,646.24	37,192.69	1,056,385.72	987,501.16	68,884.56	3,319,041.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	26,195.23	27,211.00	-1,015.77	91,945.79	95,238.50	-3,292.71	353,743.00
51020MT · Salaries - OT	0.00	192.30	-192.30	0.00	673.10	-673.10	2,500.00
51030MT · Salaries - VAC	536.01	2,078.62	-1,542.61	6,061.12	7,275.14	-1,214.02	27,022.00
51040MT · Salaries - SICK	1,379.84	1,491.24	-111.40	3,308.66	5,219.28	-1,910.62	19,386.00
51050MT · Salaries - HOLIDAY	1,452.80	1,615.50	-162.70	2,928.15	3,636.95	-708.80	22,631.00
51060MT · Salaries - ON CALL / STANDBY	3,292.02	1,856.00	1,436.02	8,489.67	6,496.00	1,993.67	24,128.00
51070MT · Salaries - CALL BACK	157.28	153.84	3.44	507.88	538.48	-30.60	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	655.85	687.54	-31.69	2,362.86	2,406.38	-43.52	8,938.00
51150MT · Unemployment Expense	0.00	246.00	-246.00	0.00	862.00	-862.00	3,200.00
51200MT · Worker's Comp	1,508.81	1,505.84	2.97	5,208.97	5,270.48	-61.51	19,576.00
51300MT · Employee Group Insurance	8,466.53	9,928.25	-1,461.72	25,642.79	29,784.75	-4,141.96	119,139.00
51400MT · Retirement	12,612.17	13,914.00	-1,301.83	43,604.92	48,699.00	-5,094.08	180,882.00
51500MT · Seasonal MT Workers	2,376.09	12,750.00	-10,373.91	11,181.60	38,250.00	-27,068.40	76,500.00
51600MT · Nationwide ER Match	276.00	283.00	-7.00	966.00	990.50	-24.50	3,679.00
Total 51-MT · Salaries & Benefit - MAINT	58,908.63	73,913.13	-15,004.50	202,208.41	245,340.56	-43,132.15	863,324.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	42,364.44	41,660.00	704.44	145,374.15	145,810.00	-435.85	541,580.00
51020OP · Salaries - OT	541.63	500.00	41.63	2,576.85	1,750.00	826.85	6,500.00
51030OP · Salaries - VAC	4,335.93	3,418.92	917.01	15,849.50	11,966.24	3,883.26	44,446.00
51040OP · Salaries - SICK	1,126.80	2,295.46	-1,168.66	4,167.36	8,034.12	-3,866.76	29,841.00
51050OP · Salaries - HOLIDAY	1,794.32	2,488.29	-693.97	5,146.06	5,598.63	-452.57	34,836.00
51060OP · Salaries - ON CALL / STANDBY	2,249.63	2,442.70	-193.07	9,573.91	8,549.40	1,024.51	31,755.00
51070OP · Salaries - Call Back	310.92	50.00	260.92	1,207.74	150.00	1,057.74	600.00
51100OP · Payroll Tax	856.60	1,049.92	-193.32	2,958.96	3,674.74	-715.78	13,649.00
51200OP · Worker's Comp	2,359.42	1,950.08	409.34	8,206.68	6,825.26	1,381.42	25,351.00
51300OP · Employee Group Insurance	12,085.95	12,301.50	-215.55	35,804.68	36,904.50	-1,099.82	147,618.00
51400OP · Retirement	20,776.21	21,416.08	-639.87	72,315.44	74,956.26	-2,640.82	278,409.00
51600OP · Nationwide ER Match	145.00	121.00	24.00	480.00	423.50	56.50	1,573.00
Total 51-OP · SALARIES & BENEFIT - OP	88,946.85	89,693.95	-747.10	303,661.33	304,642.65	-981.32	1,156,158.00

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Accrual Basis

Crestline Sanitation District Profit & Loss Budget Performance September 2019

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53300MT · Engineering	0.00	170.00	-170.00	0.00	510.00	-510.00	2,040.00
53900MT · Other Professional Svc	309.38	167.00	142.38	1,166.49	501.00	665.49	2,004.00
Total 53-MT · PROFESSIONAL SVC-MAINT	309.38	337.00	-27.62	1,166.49	1,011.00	155.49	4,044.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	4,250.00	-4,250.00	10,900.00	12,750.00	-1,850.00	51,000.00
53400OP · Laboratory Analysis	4,153.76	4,049.58	104.18	15,562.04	12,148.75	3,413.29	48,595.00
53700OP · Permits & Fees	6,196.11	4,226.42	1,969.69	9,387.11	12,679.24	-3,292.13	50,717.00
53900OP · Other Professional	0.00	260.17	-260.17	704.97	780.51	-75.54	3,122.00
Total 53-OP · PROFESSIONAL SVC - OP	10,349.87	12,786.17	-2,436.30	36,554.12	38,358.50	-1,804.38	153,434.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54021MT · Auto Expense - Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	416.67	-416.67	0.00	1,250.01	-1,250.01	5,000.00
54080MT · Clothing & Laundry	695.35	810.00	-114.65	1,976.69	2,430.00	-453.31	9,720.00
54170MT · Auto Expense - General	3,185.11	2,614.09	571.02	5,944.30	7,842.26	-1,897.96	31,369.00
54182MT · Maintenance of Equipment	0.00	1,300.50	-1,300.50	1,975.38	3,901.50	-1,926.12	15,606.00
54184MT · Maintenance of Structures	640.30	605.92	34.38	854.65	1,817.76	-963.11	7,271.00
54200MT · Small Tools	0.00	86.75	-86.75	321.59	260.25	61.34	1,041.00
54210MT · Supplies - Shop	20.83	312.16	-291.33	1,381.19	936.49	444.70	3,746.00
54220MT · Supplies - Field	375.74	308.83	66.91	535.00	926.50	-391.50	3,706.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	4,917.33	6,454.92	-1,537.59	12,988.80	19,364.77	-6,375.97	77,459.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,424.76	2,516.50	908.26	7,038.74	7,549.50	-510.76	30,198.00
54023OP · Auto Expense - General	105.67	1,321.16	-1,215.49	1,180.45	3,963.48	-2,783.03	15,854.00
54030OP · Communication	0.00	260.25	-260.25	502.86	780.75	-277.89	3,123.00
54040OP · Due & Subscription	0.00	104.08	-104.08	733.82	312.25	421.57	1,249.00
54050OP · Equipment Purchase	0.00	4,166.67	-4,166.67	0.00	12,500.01	-12,500.01	50,000.00
54060OP · Equipment Rental	125.00	1,250.00	-1,125.00	3,055.01	3,750.00	-694.99	15,000.00
54070OP · Insurance	4,837.05	4,259.92	577.13	14,511.11	12,779.75	1,731.36	51,119.00
54075OP · Insurance - Vehicle	2,992.01	2,650.25	341.76	8,976.03	7,950.75	1,025.28	31,803.00
54080OP · Clothing & Laundry	613.31	941.42	-328.11	2,071.90	2,824.24	-752.34	11,297.00
54090OP · Lodge & Meals	211.68	144.17	67.51	895.59	432.50	463.09	1,730.00
54100OP · Misc Expense	0.00	9.00	-9.00	0.00	27.00	-27.00	108.00
54182OP · Maintenance of Equipment	4,045.82	5,684.66	-1,638.84	6,729.24	17,054.00	-10,324.76	68,216.00
54184OP · Maintenance of Structures	2,445.21	2,703.58	-258.37	7,556.91	8,110.76	-553.85	32,443.00
54185OP · Memberships/Certifications	0.00	2,539.25	-2,539.25	6,983.00	7,617.75	-634.75	30,471.00
54190OP · Safety Equipment	323.91	510.00	-186.09	1,817.57	1,530.00	287.57	6,120.00
54200OP · Small Tools	0.00	173.42	-173.42	1,162.97	520.24	642.73	2,081.00
54220OP · Supplies	122.07	384.50	-262.43	1,285.73	1,153.50	132.23	4,614.00
54310OP · Special Dept - Chlorine / Salt	1,277.57	2,585.17	-1,307.60	5,327.13	7,755.49	-2,428.36	31,022.00
54320OP · Special Dept - Sludge /Chemical	0.00	4,499.67	-4,499.67	9,312.19	13,498.99	-4,186.80	53,996.00
54330OP · Special Dept - Oxygen/Propane	0.00	335.33	-335.33	0.00	1,006.01	-1,006.01	4,024.00
54340OP · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	8,749.99	-8,749.99	35,000.00
54400OP · Training	129.27	2,083.33	-1,954.06	1,852.81	6,250.01	-4,397.20	25,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	20,653.33	42,039.00	-21,385.67	80,993.06	126,116.97	-45,123.91	504,468.00

Crestline Sanitation District Profit & Loss Budget Performance September 2019

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	4,713.70	4,800.00	-86.30	14,225.62	14,400.00	-174.38	57,600.00
56210OP · Utilities - Electric	7,985.79	9,265.00	-1,279.21	25,072.26	27,795.00	-2,722.74	111,180.00
56220OP · Utilities - Gas	27.62	272.00	-244.38	106.11	816.00	-709.89	3,264.00
56230OP · Utilities - Water	806.60	800.42	6.18	2,263.80	2,401.26	-137.46	9,605.00
56240OP · Utilities - Trash	509.84	499.50	10.34	1,529.52	1,498.50	31.02	5,994.00
56300OP · Refuse Disposal	0.00	196.33	-196.33	206.79	589.01	-382.22	2,356.00
Total 56 · UTILITIES - OP	14,043.55	15,833.25	-1,789.70	43,404.10	47,499.77	-4,095.67	189,999.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	23,371.00	20,041.33	3,329.67	70,113.00	60,124.01	9,988.99	240,496.00
Total 59-MT · Depreciation - MAINT	23,371.00	20,041.33	3,329.67	70,113.00	60,124.01	9,988.99	240,496.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	23,483.14	22,962.58	520.56	70,449.42	68,887.76	1,561.66	275,551.00
Total 59-OP · DEPR & AMORT - OP	23,483.14	22,962.58	520.56	70,449.42	68,887.76	1,561.66	275,551.00
Total COGS	244,983.08	284,061.33	-39,078.25	821,538.73	911,345.99	-89,807.26	3,464,933.00
Gross Profit	273,855.85	197,584.91	76,270.94	234,846.99	76,155.17	158,691.82	-145,892.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	24,107.14	22,213.08	1,894.06	82,242.89	77,745.76	4,497.13	288,770.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	184.94	80.00	104.94	400.00
61030 · Salaries - VAC ADM	1,166.99	1,924.92	-757.93	4,307.31	6,737.24	-2,429.93	25,024.00
61040 · Salaries - SICK ADM	11.30	616.46	-605.16	637.79	2,157.62	-1,519.83	8,014.00
61050 · Salaries - HOLIDAY ADM	958.48	668.29	290.19	1,818.52	1,336.58	481.94	9,356.00
61100 · Payroll Tax - ADM	639.35	764.24	-124.89	2,288.52	2,674.78	-386.26	9,935.00
61200 · Worker's Comp - ADM	89.54	91.62	-2.08	312.00	320.64	-8.64	1,191.00
61300 · Employee Group Insurance - ADM	6,258.89	5,926.83	332.06	18,955.87	17,780.49	1,175.38	71,122.00
61400 · Retirement - ADM	8,665.46	8,915.16	-249.70	30,033.00	31,203.02	-1,170.02	115,897.00
61600 · Nationwide - ER Match	193.60	162.84	30.76	677.60	569.98	107.62	2,117.00
Total 61 · SALARIES AND BENEFIT - ADM	42,090.75	41,323.44	767.31	141,458.44	140,606.11	852.33	531,826.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	0.00	1,500.00	-1,500.00	700.00	4,500.00	-3,800.00	18,000.00
62300 · Board Exp - Meals & Lodging	37.29	66.67	-29.38	217.18	199.99	17.19	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	49.99	-49.99	200.00
Total 62 · BOARD EXPENSES	37.29	1,583.34	-1,546.05	917.18	4,749.98	-3,832.80	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	4,682.17	-4,682.17	8,098.54	14,046.49	-5,947.95	56,186.00
63200 · County Services	11.00	103.92	-92.92	29.00	311.72	-282.72	1,247.00
63300 · Legal	0.00	7,500.00	-7,500.00	7,552.50	22,500.00	-14,947.50	90,000.00
63500 · Software Support - ADM	834.20	1,250.00	-415.80	2,175.10	3,750.00	-1,574.90	15,000.00
63900 · Other Professional - ADM	5,503.62	2,695.92	2,807.70	14,035.75	8,087.74	5,948.01	32,351.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	6,348.82	16,232.01	-9,883.19	31,890.89	48,695.95	-16,805.06	194,784.00

Crestline Sanitation District Profit & Loss Budget Performance September 2019

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	698.94	1,015.50	-316.56	2,451.27	3,046.50	-595.23	12,186.00
64040 · Computer Expense	0.00	833.33	-833.33	0.00	2,500.01	-2,500.01	10,000.00
64045 · Due & Subscription	126.99	213.17	-86.18	268.97	639.49	-370.52	2,558.00
64080 · Janitorial Service	1,240.00	759.75	480.25	2,480.00	2,279.25	200.75	9,117.00
64090 · Lease Equipment - ADM	48.49	1,734.00	-1,685.51	2,892.14	5,202.00	-2,309.86	20,808.00
64095 · Legal Notice	0.00	220.75	-220.75	123.00	662.25	-539.25	2,649.00
64120 · Office Expense	374.45	297.00	77.45	1,207.55	891.00	316.55	3,564.00
64130 · Office Supplies	762.26	520.25	242.01	2,800.92	1,560.75	1,240.17	6,243.00
64140 · Pest Control	0.00	294.58	-294.58	672.00	883.74	-211.74	3,535.00
64150 · Postage & Delivery	3,027.85	2,500.00	527.85	6,104.95	6,141.50	-36.55	21,849.00
64160 · Printing & Publications	2,348.95	1,281.50	1,067.45	2,348.95	3,844.50	-1,495.55	15,378.00
64170 · Public Relation	0.00	83.33	-83.33	0.00	250.01	-250.01	1,000.00
64180 · Maintenance of Equipment	0.00	43.42	-43.42	0.00	130.22	-130.22	521.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	8,621.62	3,750.00	4,871.62	15,000.00
64230 · Training	250.00	416.67	-166.67	250.00	1,249.97	-999.97	5,000.00
64240 · Travel	259.26	25.00	234.26	259.26	75.00	184.26	300.00
64245 · Lodge - Meals	446.83	100.00	346.83	1,082.44	300.00	782.44	1,200.00
66000 · Payroll Expenses	59.50	80.58	-21.08	210.00	241.76	-31.76	967.00
Total 64 · SERVICES AND SUPPLIES - ADM	9,643.52	11,668.83	-2,025.31	31,773.07	33,647.95	-1,874.88	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	1,525.68	1,572.24	-46.56	6,289.00
Total 69 · DEPR & AMORT - ADM	508.56	524.08	-15.52	1,525.68	1,572.24	-46.56	6,289.00
Total Expense	58,628.94	71,331.70	-12,702.76	211,820.09	232,972.23	-21,152.14	887,474.00
Net Ordinary Income	215,226.91	126,253.21	88,973.70	23,026.90	-156,817.06	179,843.96	-1,033,366.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	1,063,200.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Total 71 · PROP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	1,070,800.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	737.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	0.00	0.00	0.00	15,060.00
Total 72 · SPECIAL ASSESSMENTS	0.00	0.00	0.00	11,060.00	11,500.00	-440.00	27,297.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	11,869.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	0.00	0.00	0.00	11,869.00

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Crestline Sanitation District
Profit & Loss Budget Performance
September 2019

10/07/19

Accrual Basis

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
79 · OTHER INCOMES							
77000 · Interest Income	14,495.91	7,901.16	6,594.75	51,149.69	23,703.48	27,446.21	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	-5,961.89	0.00	-5,961.89	16,208.58	0.00	16,208.58	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79500 · Other Income	0.00	83.33	-83.33	0.00	249.99	-249.99	1,000.00
Total 79 · OTHER INCOMES	8,534.02	7,984.49	549.53	67,358.27	23,953.47	43,404.80	95,814.00
Total Other Income	8,534.02	7,984.49	549.53	78,418.27	35,453.47	42,964.80	1,205,780.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83000 · Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84000 · Tax Deduction	0.00	0.00	0.00	0.00	0.00	0.00	2,186.00
Total 80 · OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	2,186.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	2,186.00
Net Other Income	8,534.02	7,984.49	549.53	78,418.27	35,453.47	42,964.80	1,203,594.00
Net Income	223,760.93	134,237.70	89,523.23	101,445.17	-121,363.59	222,808.76	170,228.00

Crestline Sanitation District
Statement of Cash Flows
September 2019

	Sep 19
OPERATING ACTIVITIES	
Net Income	223,760.93
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-162,124.24
12400 · COBRA Receivable	-1,733.52
12410 · COBRA Dental	-118.21
13700 · Other Receivables	5,404.62
14100 · Prepaid Expense	-463.50
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	3,957.77
20000 · Accounts Payable	-31,186.50
21600 · Employee Appreciation Fund	-549.64
22000 · Payroll Liabilities	-477.38
22100 · Payroll Tax Payable	-381.92
22200 · Retirement Payable	-0.04
Net cash provided by Operating Activities	43,917.43
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	-12,203.07
17810 · HC Dewatering Bldg & Clarifier	-92,905.68
Net cash provided by Investing Activities	-57,746.05
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	-14,553.81
Cash at beginning of period	9,078,739.80
Cash at end of period	9,064,185.99

