

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

	Aug 31, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	825,031.05
10200 · Cash in Bank - Payroll	3,734.64
10500 · Petty Cash	200.00
10600 · Change Fund	300.00
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	<b>829,265.69</b>
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	79,989.67
11101 · Investments - Wealth&Fiduciary	7,423,511.91
11200 · Investments - CalTRUST	745,972.53
<b>Total 11 · INVESTMENTS</b>	<b>8,249,474.11</b>
<b>Total Checking/Savings</b>	<b>9,078,739.80</b>
<b>Accounts Receivable</b>	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	51,317.60
12100 · A/R - Pilot Rock	1,300.00
12200 · A/R - Cleghorn	62,110.52
12400 · COBRA Receivable	1,143.72
12410 · COBRA Dental	118.21
12600 · A/R - Effluent Management	2,286.00
<b>Total 12 · ACCTS RECEIVABLE</b>	<b>118,276.05</b>
<b>Total Accounts Receivable</b>	<b>118,276.05</b>
<b>Other Current Assets</b>	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	422,410.39
13350 · SS01 - Sewer Availability Recv	14,923.80
13500 · Accrued A/R	524,455.69
<b>Total 13 · OTHER RECEIVABLE</b>	<b>961,789.88</b>

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	Aug 31, 19
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	231.75
14200 · Prepaid Insurance	109,640.88
14300 · Prepaid Worker's Comp	55,228.01
	165,100.64
<b>Total 14 · PREPAID</b>	
<b>Total Other Current Assets</b>	1,141,339.48
<b>Total Current Assets</b>	10,338,355.33
<b>Fixed Assets</b>	
<b>15 · CAPITAL ASSETS</b>	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,904.99
15300 · Structures & Improvements	11,108,921.81
15400 · Vehicles	1,305,745.15
15500 · Equipments	638,605.28
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	57,580.39
	31,042,410.71
<b>Total 15 · CAPITAL ASSETS</b>	
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-15,805,171.64
16300 · Accm Depr - Structures & Imprv	-4,867,328.73
16400 · Accm Depr - Vehicles	-926,844.05
16500 · Accm Depr - Equipment	-422,064.51
16800 · Accm. Amortization	-3,853.33
16900 · Accm Depr - Capital Lease Asset	-8,996.93
	-22,034,259.19
<b>Total 16 · ACCM DEPRECIATIONS</b>	
<b>Total Fixed Assets</b>	9,008,151.52
<b>Other Assets</b>	
<b>17 · CIP</b>	
17340 · SCADA System	20,005.55
17800 · SC Emergency Storage Pond	49,706.50
17810 · HC Dewatering Bldg & Clarifier	202,452.22
	272,164.27
<b>Total 17 · CIP</b>	
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	346,824.00
19830 · Deferred Outflows - Actuarial	501,066.00
	847,890.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	

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	Aug 31, 19
19850 · Deferred Outflow-OPEB Actuarial	5,133.00
Total Other Assets	1,125,187.27
<b>TOTAL ASSETS</b>	<b>20,471,694.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	23,058.33
Total Accounts Payable	23,058.33
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	706.67
21600 · Employee Appreciation Fund	4,440.17
Total 21 · OTHER CURRENT LIAB.	5,146.84
22 · PR LIABILITIES	
22000 · Payroll Liabilities	704.04
22100 · Payroll Tax Payable	381.92
22200 · Retirement Payable	-275.52
Total 22 · PR LIABILITIES	810.44
23 · ACCRUED LIABILITIES	
23000 · Accrued Payable	-1,642.50
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	119,639.65
24 · OTHER LIABILITIES	
24930 · Deposit	9,580.00
25920 · Current Portion-Compensated Abs	16,435.26
25950 · Curr Portin-Share of County POB	48,603.00
Total 24 · OTHER LIABILITIES	74,618.26
25970 · Curr Portion of Capital Lease	8,702.28
Total Other Current Liabilities	208,917.47
Total Current Liabilities	231,975.80

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	<u>Aug 31, 19</u>
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	38,670.70
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
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Total 27 · LONG TERM LIABILITIES	2,386,247.64
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	382,223.00
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Total 29 · DEFERRED INFLOWS	382,223.00
Total Long Term Liabilities	2,768,470.64
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Total Liabilities	3,000,446.44
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,310,527.71
33000 · Unrestricted Net Assets	-3,431,563.41
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	1,869,437.00
34300 · Replacement Reserve	5,373,365.00
34400 · Catastrophic Reserve	2,288,479.00
34500 · Curr Yr Capital Budget Reserve	1,165,424.00
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Total 34000 · Board Designated Reserves	10,696,705.00
Total 30 · NET ASSETS	16,575,669.30
39000 · *Unrestricted Net Assets	1,007,067.96
Net Income	-111,489.58
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Total Equity	17,471,247.68
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TOTAL LIABILITIES & EQUITY	<u>20,471,694.12</u>

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

	Aug 19	Budget	\$ Over Budget	Jul - Aug 19	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>40 · REVENUE</b>							
41000 · Sewer Service Fees	2,521.82	0.00	2,521.82	517,365.11	478,437.58	38,927.53	3,023,616.00
42000 · Sewer Penalties	9,950.30	21,000.00	-11,049.70	9,397.94	21,000.00	-11,602.06	138,000.00
43000 · Pumped Waste Permits	3,169.99	2,225.00	944.99	5,905.48	4,450.00	1,455.48	25,625.00
44000 · Permit & Inspection Fees	219.00	292.00	-73.00	219.00	584.00	-365.00	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	1,300.00	1,300.00	0.00	7,800.00
48000 · Other Service Fees	24.00	41.67	-17.67	24.00	83.34	-59.34	500.00
49000 · Other Charges	3,335.26	0.00	3,335.26	3,335.26	0.00	3,335.26	0.00
<b>Total 40 · REVENUE</b>	<b>19,870.37</b>	<b>24,208.67</b>	<b>-4,338.30</b>	<b>537,546.79</b>	<b>505,854.92</b>	<b>31,691.87</b>	<b>3,319,041.00</b>
<b>Total Income</b>	<b>19,870.37</b>	<b>24,208.67</b>	<b>-4,338.30</b>	<b>537,546.79</b>	<b>505,854.92</b>	<b>31,691.87</b>	<b>3,319,041.00</b>
<b>Cost of Goods Sold</b>							
<b>51-MT · Salaries &amp; Benefit - MAINT</b>							
51010MT · Salaries - REG	28,349.82	27,211.00	1,138.82	65,750.56	68,027.50	-2,276.94	353,743.00
51020MT · Salaries - OT	0.00	192.30	-192.30	0.00	480.80	-480.80	2,500.00
51030MT · Salaries - VAC	2,341.91	2,078.62	263.29	5,525.11	5,196.52	328.59	27,022.00
51040MT · Salaries - SICK	805.14	1,491.24	-686.10	1,928.82	3,728.04	-1,799.22	19,386.00
51050MT · Salaries - HOLIDAY	0.00	404.95	-404.95	1,475.35	2,021.45	-546.10	22,631.00
51060MT · Salaries - ON CALL / STANDBY	1,375.63	1,856.00	-480.37	5,197.65	4,640.00	557.65	24,128.00
51070MT · Salaries - CALL BACK	221.88	153.84	68.04	350.60	384.64	-34.04	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	672.78	687.54	-14.76	1,707.01	1,718.84	-11.83	8,938.00
51150MT · Unemployment Expense	0.00	246.00	-246.00	0.00	616.00	-616.00	3,200.00
51200MT · Worker's Comp	1,473.52	1,505.84	-32.32	3,700.16	3,764.64	-64.48	19,576.00
51300MT · Employee Group Insurance	8,588.13	9,928.25	-1,340.12	17,176.26	19,856.50	-2,680.24	119,139.00
51400MT · Retirement	12,447.75	13,914.00	-1,466.25	30,992.75	34,785.00	-3,792.25	180,882.00
51500MT · Seasonal MT Workers	2,469.27	12,750.00	-10,280.73	8,805.51	25,500.00	-16,694.49	76,500.00
51600MT · Nationwide ER Match	276.00	283.00	-7.00	690.00	707.50	-17.50	3,679.00
<b>Total 51-MT · Salaries &amp; Benefit - MAINT</b>	<b>59,021.83</b>	<b>72,702.58</b>	<b>-13,680.75</b>	<b>143,299.78</b>	<b>171,427.43</b>	<b>-28,127.65</b>	<b>863,324.00</b>
<b>51-OP · SALARIES &amp; BENEFIT - OP</b>							
51010OP · Salaries - REG	42,461.49	41,660.00	801.49	103,009.71	104,150.00	-1,140.29	541,580.00
51020OP · Salaries - OT	1,957.16	500.00	1,457.16	2,035.22	1,250.00	785.22	6,500.00
51030OP · Salaries - VAC	3,979.70	3,418.92	560.78	11,513.57	8,547.32	2,966.25	44,446.00
51040OP · Salaries - SICK	1,288.94	2,295.46	-1,006.52	3,040.56	5,738.66	-2,698.10	29,841.00
51050OP · Salaries - HOLIDAY	763.83	622.06	141.77	3,351.74	3,110.34	241.40	34,836.00
51060OP · Salaries - ON CALL / STANDBY	3,368.26	2,442.70	925.56	7,324.28	6,106.70	1,217.58	31,755.00
51070OP · Salaries - Call Back	565.64	50.00	515.64	896.82	100.00	796.82	600.00
51100OP · Payroll Tax	876.49	1,049.92	-173.43	2,102.36	2,624.82	-522.46	13,649.00
51200OP · Worker's Comp	2,427.59	1,950.08	477.51	5,847.26	4,875.18	972.08	25,351.00
51300OP · Employee Group Insurance	12,268.05	12,301.50	-33.45	23,718.73	24,603.00	-884.27	147,618.00
51400OP · Retirement	21,198.75	21,416.08	-217.33	51,539.23	53,540.18	-2,000.95	278,409.00
51600OP · Nationwide ER Match	143.00	121.00	22.00	335.00	302.50	32.50	1,573.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>91,298.90</b>	<b>87,827.72</b>	<b>3,471.18</b>	<b>214,714.48</b>	<b>214,948.70</b>	<b>-234.22</b>	<b>1,156,158.00</b>

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

	Aug 19	Budget	\$ Over Budget	Jul - Aug 19	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT · PROFESSIONAL SVC-MAINT</b>							
53300MT · Engineering	0.00	170.00	-170.00	0.00	340.00	-340.00	2,040.00
53900MT · Other Professional Svc	825.03	167.00	658.03	857.11	334.00	523.11	2,004.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>825.03</b>	<b>337.00</b>	<b>488.03</b>	<b>857.11</b>	<b>674.00</b>	<b>183.11</b>	<b>4,044.00</b>
<b>53-OP · PROFESSIONAL SVC - OP</b>							
53300OP · Engineering	0.00	4,250.00	-4,250.00	10,900.00	8,500.00	2,400.00	51,000.00
53400OP · Laboratory Analysis	6,648.00	4,049.59	2,598.41	11,009.88	8,099.17	2,910.71	48,595.00
53700OP · Permits & Fees	2,731.00	4,226.41	-1,495.41	3,191.00	8,452.82	-5,261.82	50,717.00
53900OP · Other Professional	680.82	260.17	420.65	704.97	520.34	184.63	3,122.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>10,059.82</b>	<b>12,786.17</b>	<b>-2,726.35</b>	<b>25,805.85</b>	<b>25,572.33</b>	<b>233.52</b>	<b>153,434.00</b>
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>							
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	833.34	-833.34	5,000.00
54080MT · Clothing & Laundry	795.82	810.00	-14.18	1,281.34	1,620.00	-338.66	9,720.00
54170MT · Auto Expense - General	2,750.24	2,614.08	136.16	2,759.19	5,228.17	-2,468.98	31,369.00
54182MT · Maintenance of Equipment	1,296.95	1,300.50	-3.55	1,975.38	2,601.00	-625.62	15,606.00
54184MT · Maintenance of Structures	214.35	605.92	-391.57	214.35	1,211.84	-997.49	7,271.00
54200MT · Small Tools	160.43	86.75	73.68	321.59	173.50	148.09	1,041.00
54210MT · Supplies - Shop	878.29	312.16	566.13	1,360.36	624.33	736.03	3,746.00
54220MT · Supplies - Field	28.63	308.84	-280.21	159.26	617.67	-458.41	3,706.00
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>6,124.71</b>	<b>6,454.92</b>	<b>-330.21</b>	<b>8,071.47</b>	<b>12,909.85</b>	<b>-4,838.38</b>	<b>77,459.00</b>
<b>54-OP · SERVICE AND SUPPLIES - OP</b>							
54021OP · Auto Expense - Fuel	3,613.98	2,516.50	1,097.48	3,613.98	5,033.00	-1,419.02	30,198.00
54023OP · Auto Expense - General	438.78	1,321.16	-882.38	1,074.78	2,642.32	-1,567.54	15,854.00
54030OP · Communication	0.00	260.25	-260.25	251.43	520.50	-269.07	3,123.00
54040OP · Due & Subscription	733.82	104.09	629.73	733.82	208.17	525.65	1,249.00
54050OP · Equipment Purchase	0.00	4,166.67	-4,166.67	0.00	8,333.34	-8,333.34	50,000.00
54060OP · Equipment Rental	2,930.01	1,250.00	1,680.01	2,930.01	2,500.00	430.01	15,000.00
54070OP · Insurance	4,837.05	4,259.92	577.13	9,674.06	8,519.83	1,154.23	51,119.00
54075OP · Insurance - Vehicle	2,992.01	2,650.25	341.76	5,984.02	5,300.50	683.52	31,803.00
54080OP · Clothing & Laundry	924.23	941.41	-17.18	1,458.59	1,882.82	-424.23	11,297.00
54090OP · Lodge & Meals	48.30	144.16	-95.86	683.91	288.33	395.58	1,730.00
54100OP · Misc Expense	0.00	9.00	-9.00	0.00	18.00	-18.00	108.00
54182OP · Maintenance of Equipment	1,354.34	5,684.67	-4,330.33	2,521.95	11,369.34	-8,847.39	68,216.00
54184OP · Maintenance of Structures	1,783.78	2,703.59	-919.81	5,111.70	5,407.18	-295.48	32,443.00
54185OP · Memberships/Certifications	297.00	2,539.25	-2,242.25	6,983.00	5,078.50	1,904.50	30,471.00
54190OP · Safety Equipment	8,595.26	510.00	8,085.26	9,888.50	1,020.00	8,868.50	6,120.00
54200OP · Small Tools	145.23	173.41	-28.18	1,162.97	346.82	816.15	2,081.00
54220OP · Supplies	347.66	384.50	-36.84	1,163.66	769.00	394.66	4,614.00
54310OP · Special Dept - Chlorine / Salt	1,635.50	2,585.16	-949.66	4,049.56	5,170.32	-1,120.76	31,022.00
54320OP · Special Dept - Sludge /Chemical	4,246.46	4,499.66	-253.20	9,312.19	8,999.32	312.87	53,996.00
54330OP · Special Dept - Oxygen/Propane	0.00	335.34	-335.34	0.00	670.68	-670.68	4,024.00
54340OP · Special Dept - Emergency	0.00	2,916.66	-2,916.66	0.00	5,833.32	-5,833.32	35,000.00
54400OP · Training	529.99	2,083.34	-1,553.35	1,723.54	4,166.68	-2,443.14	25,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>35,453.40</b>	<b>42,038.99</b>	<b>-6,585.59</b>	<b>68,321.67</b>	<b>84,077.97</b>	<b>-15,756.30</b>	<b>504,468.00</b>

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

	Aug 19	Budget	\$ Over Budget	Jul - Aug 19	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	4,739.94	4,800.00	-60.06	9,511.92	9,600.00	-88.08	57,600.00
56210OP · Utilities - Electric	8,114.87	9,265.00	-1,150.13	17,086.47	18,530.00	-1,443.53	111,180.00
56220OP · Utilities - Gas	27.19	272.00	-244.81	78.49	544.00	-465.51	3,264.00
56230OP · Utilities - Water	736.10	800.42	-64.32	1,457.20	1,600.84	-143.64	9,605.00
56240OP · Utilities - Trash	509.84	499.50	10.34	1,019.68	999.00	20.68	5,994.00
56300OP · Refuse Disposal	206.79	196.34	10.45	206.79	392.68	-185.89	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>14,334.73</b>	<b>15,833.26</b>	<b>-1,498.53</b>	<b>29,360.55</b>	<b>31,666.52</b>	<b>-2,305.97</b>	<b>189,999.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	23,371.00	20,041.34	3,329.66	46,742.00	40,082.68	6,659.32	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>46,742.00</b>	<b>40,082.68</b>	<b>6,659.32</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	46,966.28	45,925.18	1,041.10	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>46,966.28</b>	<b>45,925.18</b>	<b>1,041.10</b>	<b>275,551.00</b>
<b>Total COGS</b>	<b>263,972.56</b>	<b>280,984.57</b>	<b>-17,012.01</b>	<b>584,139.19</b>	<b>627,284.66</b>	<b>-43,145.47</b>	<b>3,464,933.00</b>
<b>Gross Profit</b>	<b>-244,102.19</b>	<b>-256,775.90</b>	<b>12,673.71</b>	<b>-46,592.40</b>	<b>-121,429.74</b>	<b>74,837.34</b>	<b>-145,892.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	23,959.94	22,213.08	1,746.86	58,135.75	55,532.68	2,603.07	288,770.00
61020 · Salaries - OT ADM	27.56	40.00	-12.44	184.94	40.00	144.94	400.00
61030 · Salaries - VAC ADM	1,130.32	1,924.92	-794.60	3,140.32	4,812.32	-1,672.00	25,024.00
61040 · Salaries - SICK ADM	0.00	616.46	-616.46	626.49	1,541.16	-1,541.67	8,014.00
61050 · Salaries - HOLIDAY ADM	220.44	0.00	220.44	860.04	668.29	191.75	9,356.00
61100 · Payroll Tax - ADM	618.49	764.24	-145.75	1,649.17	1,910.54	-261.37	9,935.00
61200 · Worker's Comp - ADM	89.60	91.62	-2.02	222.46	229.02	-6.56	1,191.00
61300 · Employee Group Insurance - ADM	6,348.49	5,926.83	421.66	12,696.98	11,853.66	843.32	71,122.00
61400 · Retirement - ADM	8,665.57	8,915.16	-249.59	21,367.54	22,287.86	-920.32	115,897.00
61600 · Nationwide - ER Match	193.60	162.84	30.76	484.00	407.14	76.86	2,117.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>41,254.01</b>	<b>40,655.15</b>	<b>598.86</b>	<b>99,367.69</b>	<b>99,282.67</b>	<b>85.02</b>	<b>531,826.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	400.00	1,500.00	-1,100.00	700.00	3,000.00	-2,300.00	18,000.00
62300 · Board Exp - Meals & Lodging	92.54	66.67	25.87	179.89	133.32	46.57	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	33.32	-33.32	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>492.54</b>	<b>1,583.34</b>	<b>-1,090.80</b>	<b>879.89</b>	<b>3,166.64</b>	<b>-2,286.75</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,682.17	-4,682.17	3,099.20	9,364.32	-6,265.12	56,186.00
63200 · County Services	14.00	103.90	-89.90	18.00	207.80	-189.80	1,247.00
63300 · Legal	0.00	7,500.00	-7,500.00	2,760.00	15,000.00	-12,240.00	90,000.00
63500 · Software Support - ADM	559.25	1,250.00	-690.75	1,340.90	2,500.00	-1,159.10	15,000.00
63900 · Other Professional - ADM	6,644.55	2,695.91	3,948.64	2,089.63	5,391.82	-3,302.19	32,351.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>7,217.80</b>	<b>16,231.98</b>	<b>-9,014.18</b>	<b>9,307.73</b>	<b>32,463.94</b>	<b>-23,156.21</b>	<b>194,784.00</b>

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

	Aug 19	Budget	\$ Over Budget	Jul - Aug 19	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	1,143.51	1,015.50	128.01	1,752.33	2,031.00	-278.67	12,186.00
64040 · Computer Expense	0.00	833.34	-833.34	0.00	1,666.68	-1,666.68	10,000.00
64045 · Due & Subscription	126.99	213.16	-86.17	141.98	426.32	-284.34	2,558.00
64080 · Janitorial Service	620.00	759.75	-139.75	1,240.00	1,519.50	-279.50	9,117.00
64090 · Lease Equipment - ADM	790.21	1,734.00	-943.79	790.21	3,468.00	-2,677.79	20,808.00
64095 · Legal Notice	0.00	220.75	-220.75	123.00	441.50	-318.50	2,649.00
64120 · Office Expense	305.69	297.00	8.69	833.10	594.00	239.10	3,564.00
64130 · Office Supplies	947.12	520.25	426.87	1,956.72	1,040.50	916.22	6,243.00
64140 · Pest Control	296.00	294.58	1.42	632.00	589.16	42.84	3,535.00
64150 · Postage & Delivery	77.10	1,141.50	-1,064.40	3,077.10	3,641.50	-564.40	21,849.00
64160 · Printing & Publications	0.00	1,281.50	-1,281.50	0.00	2,563.00	-2,563.00	15,378.00
64170 · Public Relation	0.00	83.34	-83.34	0.00	166.68	-166.68	1,000.00
64180 · Maintenance of Equipment	0.00	43.40	-43.40	0.00	86.80	-86.80	521.00
64190 · Maintenance of Structure	1,169.47	1,250.00	-80.53	8,621.62	2,500.00	6,121.62	15,000.00
64230 · Training	0.00	416.65	-416.65	0.00	833.30	-833.30	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	50.00	-50.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	635.61	200.00	435.61	1,200.00
66000 · Payroll Expenses	59.50	80.58	-21.08	150.50	161.18	-10.68	967.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>5,535.59</b>	<b>10,310.30</b>	<b>-4,774.71</b>	<b>19,954.17</b>	<b>21,979.12</b>	<b>-2,024.95</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	1,017.12	1,048.16	-31.04	6,289.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>508.56</b>	<b>524.08</b>	<b>-15.52</b>	<b>1,017.12</b>	<b>1,048.16</b>	<b>-31.04</b>	<b>6,289.00</b>
<b>Total Expense</b>	<b>55,008.50</b>	<b>69,304.85</b>	<b>-14,296.35</b>	<b>134,781.43</b>	<b>161,640.53</b>	<b>-26,859.10</b>	<b>887,474.00</b>
<b>Net Ordinary Income</b>	<b>-299,110.69</b>	<b>-326,080.75</b>	<b>26,970.06</b>	<b>-181,373.83</b>	<b>-283,070.27</b>	<b>101,696.44</b>	<b>-1,033,366.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
<b>71 · PROP TAXES</b>							
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
<b>Total 71 · PROP TAXES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,070,800.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessment - CURRENT	11,060.00	11,500.00	-440.00	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
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>11,060.00</b>	<b>11,500.00</b>	<b>-440.00</b>	<b>11,060.00</b>	<b>11,500.00</b>	<b>-440.00</b>	<b>27,297.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	11,869.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,869.00</b>



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

	Aug 19	Budget	\$ Over Budget	Jul - Aug 19	YTD Budget	\$ Over Budget	Annual Budget
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	24,670.29	7,901.16	16,769.13	36,653.78	15,802.32	20,851.46	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	24,239.89	0.00	24,239.89	22,170.47	0.00	22,170.47	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	166.66	-166.66	1,000.00
<b>Total 79 · OTHER INCOMES</b>	<b>48,910.18</b>	<b>7,984.49</b>	<b>40,925.69</b>	<b>58,824.25</b>	<b>15,968.98</b>	<b>42,855.27</b>	<b>95,814.00</b>
<b>Total Other Income</b>	<b>59,970.18</b>	<b>19,484.49</b>	<b>40,485.69</b>	<b>69,884.25</b>	<b>27,468.98</b>	<b>42,415.27</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	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	182.16	-182.16	0.00	364.32	-364.32	2,186.00
<b>Total 80 · OTHER EXPENSES</b>	<b>0.00</b>	<b>182.16</b>	<b>-182.16</b>	<b>0.00</b>	<b>364.32</b>	<b>-364.32</b>	<b>2,186.00</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>182.16</b>	<b>-182.16</b>	<b>0.00</b>	<b>364.32</b>	<b>-364.32</b>	<b>2,186.00</b>
<b>Net Other Income</b>	<b>59,970.18</b>	<b>19,302.33</b>	<b>40,667.85</b>	<b>69,884.25</b>	<b>27,104.66</b>	<b>42,779.59</b>	<b>1,203,594.00</b>
<b>Net Income</b>	<b>-239,140.51</b>	<b>-306,778.42</b>	<b>67,637.91</b>	<b>-111,489.58</b>	<b>-255,965.61</b>	<b>144,476.03</b>	<b>170,228.00</b>



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

	Aug 19
<b>OPERATING ACTIVITIES</b>	
Net Income	-239,140.51
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	77,046.21
12100 · A/R - Pilot Rock	650.00
12400 · COBRA Receivable	1,733.52
12410 · COBRA Dental	118.21
13300 · SU01-Delinq Tax Roll Receivable	2,118.09
13350 · SS01 - Sewer Availability Recv	-11,060.00
14100 · Prepaid Expense	231.75
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	3,990.71
20000 · Accounts Payable	-72,774.71
21600 · Employee Appreciation Fund	181.46
22000 · Payroll Liabilities	-2.75
22200 · Retirement Payable	243.14
<b>Net cash provided by Operating Activities</b>	<b>-228,835.82</b>
<b>INVESTING ACTIVITIES</b>	
16200 · Accm.Depr - Improvement to Land	13,892.17
16300 · Accm Depr - Structures & Imprv	24,042.65
16400 · Accm Depr - Vehicles	5,775.47
16500 · Accm Depr - Equipment	2,717.46
16800 · Accm. Amortization	35.26
16900 · Accm Depr - Capital Lease Asset	899.69
17340 · SCADA System	-10,171.71
17810 · HC Dewatering Bldg & Clarifier	-28,647.43
<b>Net cash provided by Investing Activities</b>	<b>8,543.56</b>
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-725.19
<b>Net cash provided by Financing Activities</b>	<b>-725.19</b>
<b>Net cash increase for period</b>	<b>-221,017.45</b>
<b>Cash at beginning of period</b>	<b>9,299,757.25</b>
<b>Cash at end of period</b>	<b>9,078,739.80</b>

