



Crestline Sanitation District

For the Year Ended June 30, 2023

The following Auditor workpapers are attached:

Journal Entries Report

Adjusted Trial Balance

Detailed Leads

Client: **1789 - Crestline Sanitation District**
 Engagement: **#1789 - BA-6/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **010 - Trial Balance**
 Workpaper: **005 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To correct rounding error				
63200	County Services		1.00	
59100	Depreciation - OP			1.00
Total			1.00	1.00
Adjusting Journal Entries JE # 2				
PBC - To adjust WC cost by annual workers comp reconciliation credit for FY 2023				
14300	Prepaid Worker's Comp		20,564.00	
51200MT	Worker's Comp			6,868.00
51200OP	Worker's Comp			13,114.00
61200	Worker's Comp - ADM			582.00
Total			20,564.00	20,564.00
Total Adjusting Journal Entries			20,565.00	20,565.00
Total All Journal Entries			20,565.00	20,565.00

Client: 1789 - Crestline Sanitation District
 Engagement: #1789 - BA-6/30/2023
 Period Ending: 6/30/2023
 Trial Balance: 010 - Trial Balance

Account	Description	3rd PP-FINAL 6/30/2020	2nd PP-FINAL 6/30/2021	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	JE Ref #	AJE	ADJ 6/30/2023	JE Ref #	RJE	FINAL 6/30/2023	< WPRef
10100	Cash in Bank - General	1,301,617.00	2,105,627.00	1,925,063.00	2,476,053.00			2,476,053.00			2,476,053.00	
10200	Cash in Bank - Payroll	7,658.00	4,950.00	16,963.00	42,952.00			42,952.00			42,952.00	
10500	Petty Cash	199.00	199.00	199.00	189.00			189.00			189.00	
10600	Change Fund	300.00	300.00	300.00	300.00			300.00			300.00	
11000	Cash in Bank - LAIF	81,352.00	82,041.00	82,270.00	2,083,697.00			2,083,697.00			2,083,697.00	
11005	LAIF - Fair Value Adj	400.00	7.00	(1,059.00)	(31,613.00)			(31,613.00)			(31,613.00)	
11101	Investments - Wealth&Fiduciary	7,606,565.00	7,637,358.00	7,383,113.00	4,918,332.00			4,918,332.00			4,918,332.00	
11200	Investments - CalTRUST	767,263.00	769,718.00	752,123.00	766,195.00			766,195.00			766,195.00	
12000	Accounts Receivable	9,943.00	(7,610.00)	(15,734.00)	(7,785.00)			(7,785.00)			(7,785.00)	
12100	A/R - Pilot Rock	1,300.00	1,300.00	1,950.00	2,017.00			2,017.00			2,017.00	
12200	A/R - Cleghorn	99,658.00	65,919.00	53,361.00	73,465.00			73,465.00			73,465.00	
12400	COBRA Receivable	2,464.00	2,668.00	2,709.00	1,596.00			1,596.00			1,596.00	
12410	COBRA Dental	245.00	236.00	246.00	129.00			129.00			129.00	
12700	Pumped Waste	2,511.00	1,699.00	798.00	640.00			640.00			640.00	
12900	Inventory	14,449.00	14,449.00	14,449.00	14,449.00			14,449.00			14,449.00	
13200	Taxes Receivable	41,362.00	46,457.00	66,988.00	50,262.00			50,262.00			50,262.00	
13300	SU01-DeInq Tax Roll Receivable	424,225.00	384,065.00	440,011.00	517,181.00			517,181.00			517,181.00	
13350	SS01 - Sewer Availability Recv	4,805.00	5,175.00	4,881.00	4,779.00			4,779.00			4,779.00	
13400	Accrued Interest -CalTRUST/LAIF	297.00	67.00	154.00	4,803.00			4,803.00			4,803.00	
13500	Accrued A/R	554,646.00	573,061.00	566,446.00	569,327.00			569,327.00			569,327.00	
13700	Other Receivables	0.00	0.00	235,924.00	4.00			4.00			4.00	
14100	Prepaid Expense	2,402.00	2,424.00	2,468.00	2,236.00			2,236.00			2,236.00	
14200	Prepaid Insurance	31,287.00	30,642.00	29,609.00	33,502.00			33,502.00			33,502.00	
14300	Prepaid Worker's Comp	1,883.00	2,861.00	5,273.00	17,341.00		20,564.00	37,905.00			37,905.00	
15100	Land	226,124.00	226,124.00	226,124.00	226,124.00			226,124.00			226,124.00	
15200	Improvements to Land	17,441,905.00	17,441,455.00	17,441,455.00	17,441,455.00			17,441,455.00			17,441,455.00	
15300	Structures & Improvements	11,482,327.00	11,798,026.00	13,044,091.00	13,256,418.00			13,256,418.00			13,256,418.00	
15400	Vehicles	1,305,745.00	1,374,415.00	1,359,786.00	1,359,786.00			1,359,786.00			1,359,786.00	
15500	Equipments	657,015.00	656,308.00	696,083.00	710,944.00			710,944.00			710,944.00	
15800	Intangible Asset	263,529.00	263,529.00	263,529.00	263,529.00			263,529.00			263,529.00	
15900	Capital Lease Asset	47,556.00	47,556.00	47,556.00	47,556.00			47,556.00			47,556.00	
16200	Accm.Depr - Improvement to Land	(15,936,898.00)	(16,063,285.00)	(16,190,122.00)	(16,296,103.00)			(16,296,103.00)			(16,296,103.00)	
16300	Accm Depr - Structures & Imprv	(5,090,527.00)	(5,366,564.00)	(5,640,344.00)	(5,945,182.00)			(5,945,182.00)			(5,945,182.00)	
16400	Accm Depr - Vehicles	(972,905.00)	(985,044.00)	(1,003,278.00)	(1,057,623.00)			(1,057,623.00)			(1,057,623.00)	
16500	Accm Depr - Equipment	(446,406.00)	(474,761.00)	(501,495.00)	(527,016.00)			(527,016.00)			(527,016.00)	
16800	Accm. Amortization	(92,572.00)	(142,316.00)	(192,060.00)	(241,804.00)			(241,804.00)			(241,804.00)	
16900	Accm Depr - Capital Lease Asset	(13,870.00)	(21,796.00)	(29,722.00)	(37,648.00)			(37,648.00)			(37,648.00)	
17340	SCADA System	0.00	0.00	63,168.00	0.00			0.00			0.00	
17376	Electrical Upgrades	1,788.00	7,482.00	0.00	0.00			0.00			0.00	
17377	Vehicle Replacement	87,407.00	0.00	0.00	0.00			0.00			0.00	
17379	Sodium Hydrochloride Generation	0.00	0.00	24,980.00	132,644.00			132,644.00			132,644.00	
17800	SC Emergency Storage Pond	54,728.00	54,728.00	54,728.00	54,728.00			54,728.00			54,728.00	
17810	Pre-Engineering-HC Bldg & Clar	775,241.00	893,325.00	903,325.00	903,325.00			903,325.00			903,325.00	
17850	N.O.V.	0.00	87,638.00	139,845.00	0.00			0.00			0.00	
17870	HC Lab Roof & Belt Press Roof	0.00	1,000.00	0.00	0.00			0.00			0.00	
17890	HC Dewatering Bldg & Clarifier	0.00	0.00	879,990.00	7,514,003.00			7,514,003.00			7,514,003.00	
17891	HC Engineering & Mgmt	0.00	0.00	457,605.00	1,116,976.00			1,116,976.00			1,116,976.00	
19810	Deferred Outflows - ER Contribu	369,365.00	354,107.00	370,342.00	361,128.00			361,128.00			361,128.00	
19830	Deferred Outflows - Actuarial	449,245.00	1,309,638.00	361,974.00	476,812.00			476,812.00			476,812.00	
19850	Deferred Outflow-OPEB Actuarial	1,636,675.00	1,497,498.00	1,170,685.00	1,025,984.00			1,025,984.00			1,025,984.00	
20000	Accounts Payable	(265,742.00)	(18,144.00)	(16,140.00)	(17,444.00)			(17,444.00)			(17,444.00)	
21300	Unclaimed Checks	(982.00)	(982.00)	(1,369.00)	(1,672.00)			(1,672.00)			(1,672.00)	
21600	Employee Appreciation Fund	(4,462.00)	(4,019.00)	(4,330.00)	(4,924.00)			(4,924.00)			(4,924.00)	
22000	Payroll Liabilities	(572.00)	(412.00)	(232.00)	158.00			158.00			158.00	
22100	Payroll Tax Payable	22.00	183.00	84.00	68.00			68.00			68.00	
23000	Accrued Payable	(8,910.00)	(21,364.00)	(347,558.00)	(1,951,577.00)			(1,951,577.00)			(1,951,577.00)	
23100	Accrued Payroll	(42,846.00)	(48,885.00)	(51,531.00)	(68,025.00)			(68,025.00)			(68,025.00)	
23150	Accrued Payroll Tax	(844.00)	(889.00)	(852.00)	(912.00)			(912.00)			(912.00)	
23200	Accrued Retirement	(15,809.00)	(15,913.00)	(15,671.00)	(17,541.00)			(17,541.00)			(17,541.00)	
23250	Accrued Worker's Comp	(1,487.00)	(1,825.00)	(4,879.00)	(5,283.00)			(5,283.00)			(5,283.00)	
24930	Deposit - Pinerose Cabins	(6,575.00)	0.00	0.00	0.00			0.00			0.00	
25920	Current Portion-Compensated Abs	(23,645.00)	(26,262.00)	(26,127.00)	(26,963.00)			(26,963.00)			(26,963.00)	
25950	Curr Portin-Share of County POB	(52,850.00)	(56,850.00)	(51,188.00)	(56,664.00)			(56,664.00)			(56,664.00)	
25970	Curr Portion of CLO	(7,099.00)	(7,491.00)	(7,790.00)	(8,220.00)			(8,220.00)			(8,220.00)	
27100	Loan Payable - SRF	0.00	0.00	0.00	(4,334,598.00)			(4,334,598.00)			(4,334,598.00)	
27300	Capital Lease Obligation	(32,991.00)	(25,892.00)	(18,077.00)	(10,287.00)			(10,287.00)			(10,287.00)	
27400	Employee Compensated Abs-LT	(94,578.00)	(105,047.00)	(104,506.00)	(107,852.00)			(107,852.00)			(107,852.00)	
27500	Share of County POB	(164,702.00)	(107,852.00)	(56,664.00)	0.00			0.00			0.00	
27700	OPEB Obligation	(2,117,468.00)	(2,295,938.00)	(841,388.00)	(902,386.00)			(902,386.00)			(902,386.00)	
27800	Pension Liability	(1,938,996.00)	(3,162,801.00)	(654,827.00)	(1,398,334.00)			(1,398,334.00)			(1,398,334.00)	
27970	Less Current Portion of CLO	7,099.00	7,491.00	7,790.00	8,220.00			8,220.00			8,220.00	
29830	Deferred Inflows - Actuarial	(231,085.00)	(151,152.00)	(1,312,855.00)	(513,190.00)			(513,190.00)			(513,190.00)	
29850	Deferred Inflows-OPEB Actuarial	0.00	0.00	(1,304,288.00)	(1,182,552.00)			(1,182,552.00)			(1,182,552.00)	
31000	Net Investment in Capital Asset	(10,291,396.00)	(9,771,925.00)	(12,320,571.00)	(14,578,008.00)			(14,578,008.00)			(14,578,008.00)	
33000	Unrestricted Net Assets	3,238,590.00	2,543,844.00	4,854,539.00	5,559,085.00			5,559,085.00			5,559,085.00	
34100	Contingency & Operating Reserve	(1,915,036.00)	(2,025,849.00)	(1,972,921.00)	(2,162,465.00)			(2,162,465.00)			(2,162,465.00)	
34300	Replacement Reserve	(5,493,539.00)	(5,639,912.00)	(5,781,893.00)	(5,905,720.00)			(5,905,720.00)			(5,905,720.00)	
34400	Catastrophic Reserve	(2,269,127.00)	(2,274,436.00)	(2,373,786.00)	(2,623,325.00)			(2,623,325.00)			(2,623,325.00)	
34500	Curr Yr Capital Budget Reserve	(813,188.00)	(1,029,500.00)	(1,044,000.00)	(1,001,400.00)			(1,001,400.00)			(1,001,400.00)	
41000	Sewer Service Fees	(3,265,675.00)	(3,345,801.00)	(3,350,050.00)	(3,348,005.00)			(3,348,005.00)			(3,348,005.00)	
42000	Sewer Penalties	(61,523.00)	0.00	(159,723.00)	(127,829.00)			(127,829.00)			(127,829.00)	
43000	Pumped Waste Permits	(32,588.00)	(40,985.00)	(35,236.00)	(34,853.00)			(34,853.00)			(34,853.00)	
44000	Permit & Inspection Fees	(1,095.00)	(2,409.00)	(1,095.00)	(876.00)			(876.00)			(876.00)	

Account	Description	3rd PP-FINAL 6/30/2020	2nd PP-FINAL 6/30/2021	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	JE Ref #	AJE	ADJ 6/30/2023	JE Ref #	RJE	FINAL 6/30/2023	< WPRRef
51070OP	Salaries - Call Back	4,270.00	1,779.00	2,485.00	2,485.00			6,778.00			6,778.00	
51100MT	Payroll Tax	7,191.00	10,263.00	9,166.00	6,388.00			6,388.00			6,388.00	
51100OP	Payroll Tax	14,092.00	13,259.00	12,323.00	12,127.00			12,127.00			12,127.00	
51150MT	Unemployment Expense	0.00	5,142.00	1,153.00	0.00			0.00			0.00	
51200MT	Worker's Comp	20,049.00	21,024.00	31,110.00	47,864.00		(6,868.00)	40,996.00			40,996.00	
51200OP	Worker's Comp	34,973.00	34,051.00	56,616.00	91,393.00		(13,114.00)	78,279.00			78,279.00	
51300MT	Employee Group Insurance	108,616.00	96,773.00	84,522.00	72,876.00			72,876.00			72,876.00	
51300OP	Employee Group Insurance	143,641.00	142,059.00	142,245.00	137,257.00			137,257.00			137,257.00	
51350MT	OPEB Cost	47,623.00	82,016.00	41,136.00	19,703.00			19,703.00			19,703.00	
51350OP	OPEB Cost	78,935.00	149,644.00	86,598.00	40,182.00			40,182.00			40,182.00	
51400MT	Retirement	23,878.00	14,398.00	3,106.00	10,789.00			10,789.00			10,789.00	
51400OP	Retirement	35,680.00	28,555.00	2,129.00	21,275.00			21,275.00			21,275.00	
51450MT	Pension Expense - MT	130,717.00	189,325.00	0.00	49,837.00			49,837.00			49,837.00	
51450OP	Pension Expense	213,504.00	319,894.00	0.00	101,666.00			101,666.00			101,666.00	
51500MT	Seasonal MT Workers	15,701.00	58,770.00	50,836.00	13,087.00			13,087.00			13,087.00	
51500OP	Seasonal OP Workers	0.00	1,056.00	18,417.00	15,867.00			15,867.00			15,867.00	
51600MT	Nationwide ER Match	3,304.00	3,075.00	3,274.00	3,399.00			3,399.00			3,399.00	
51600OP	Nationwide ER Match	1,868.00	1,774.00	1,779.00	2,110.00			2,110.00			2,110.00	
53300OP	Engineering	27,358.00	2,787.00	27,592.00	5,500.00			5,500.00			5,500.00	
53400OP	Laboratory Analysis	67,666.00	59,779.00	56,897.00	60,791.00			60,791.00			60,791.00	
53700OP	Permits & Fees	45,776.00	46,407.00	51,182.00	53,624.00			53,624.00			53,624.00	
53900MT	Other Professional Svc	3,219.00	5,154.00	3,815.00	3,165.00			3,165.00			3,165.00	
53900OP	Other Professional	8,131.00	3,107.00	1,110.00	199,633.00			199,633.00			199,633.00	
54021MT	Auto Expense - Fuel	0.00	0.00	0.00	10.00			10.00			10.00	
54021OP	Auto Expense - Fuel	35,166.00	30,240.00	40,959.00	42,152.00			42,152.00			42,152.00	
54022OP	Auto Expense - Mileage	244.00	0.00	0.00	0.00			0.00			0.00	
54023OP	Auto Expense - General	16,212.00	14,274.00	9,433.00	20,405.00			20,405.00			20,405.00	
54030OP	Communication	3,017.00	3,152.00	3,597.00	4,895.00			4,895.00			4,895.00	
54040OP	Due & Subscription	0.00	125.00	29.00	0.00			0.00			0.00	
54050OP	Equipment Purchase	11,020.00	2,506.00	3,239.00	1,057.00			1,057.00			1,057.00	
54060MT	Equipment Rental	0.00	253.00	0.00	0.00			0.00			0.00	
54060OP	Equipment Rental	13,480.00	994.00	10,290.00	14,344.00			14,344.00			14,344.00	
54070OP	Insurance	58,045.00	89,897.00	82,281.00	97,491.00			97,491.00			97,491.00	
54075OP	Insurance - Vehicle	37,212.00	40,434.00	36,044.00	37,517.00			37,517.00			37,517.00	
54080MT	Clothing & Laundry	9,421.00	11,474.00	12,686.00	13,288.00			13,288.00			13,288.00	
54080OP	Clothing & Laundry	10,209.00	10,993.00	9,844.00	11,439.00			11,439.00			11,439.00	
54090OP	Lodge & Meals	4,108.00	892.00	1,441.00	48.00			48.00			48.00	
54170MT	Auto Expense - General	22,485.00	22,370.00	9,359.00	41,116.00			41,116.00			41,116.00	
54180OP	Repairs & Maintenance	0.00	0.00	(406.00)	0.00			0.00			0.00	
54182MT	Maintenance of Equipment	15,589.00	6,581.00	13,493.00	14,672.00			14,672.00			14,672.00	
54182OP	Maintenance of Equipment	72,320.00	44,880.00	80,990.00	71,133.00			71,133.00			71,133.00	
54184MT	Maintenance of Structures	12,376.00	7,910.00	1,789.00	1,505.00			1,505.00			1,505.00	
54184OP	Maintenance of Structures	22,979.00	13,018.00	34,677.00	18,147.00			18,147.00			18,147.00	
54185OP	Memberships/Certifications	26,314.00	26,664.00	25,913.00	33,633.00			33,633.00			33,633.00	
54190OP	Safety Equipment	7,799.00	5,514.00	6,318.00	4,446.00			4,446.00			4,446.00	
54200MT	Small Tools	1,218.00	1,469.00	486.00	1,568.00			1,568.00			1,568.00	
54200OP	Small Tools	2,402.00	448.00	409.00	1,364.00			1,364.00			1,364.00	
54210MT	Supplies - Shop	3,790.00	2,494.00	1,814.00	2,006.00			2,006.00			2,006.00	
54220MT	Supplies - Field	1,837.00	1,937.00	898.00	1,136.00			1,136.00			1,136.00	
54220OP	Supplies	5,242.00	3,696.00	4,318.00	3,102.00			3,102.00			3,102.00	
54310OP	Special Dept - Chlorine / Salt	30,913.00	28,958.00	28,473.00	39,281.00			39,281.00			39,281.00	
54320OP	Special Dept - Sludge/Chemical	47,308.00	48,639.00	61,011.00	42,614.00			42,614.00			42,614.00	
54330OP	Special Dept - Oxygen/Propane	12,967.00	7,371.00	6,925.00	5,869.00			5,869.00			5,869.00	
54340OP	Special Dept - Emergency	37,713.00	0.00	17,279.00	0.00			0.00			0.00	
54400OP	Training	5,664.00	2,260.00	6,570.00	9,799.00			9,799.00			9,799.00	
56100OP	Telephone	56,383.00	58,767.00	60,595.00	64,811.00			64,811.00			64,811.00	
56210	Utilities - Electric	0.00	8,221.00	0.00	0.00			0.00			0.00	
56210OP	Utilities - Electric	89,834.00	105,026.00	110,132.00	153,999.00			153,999.00			153,999.00	
56220OP	Utilities - Gas	3,559.00	4,745.00	5,817.00	10,964.00			10,964.00			10,964.00	
56230OP	Utilities - Water	8,919.00	12,873.00	13,104.00	12,805.00			12,805.00			12,805.00	
56240OP	Utilities - Trash	6,118.00	6,265.00	6,334.00	7,923.00			7,923.00			7,923.00	
56300OP	Refuse Disposal	1,182.00	1,140.00	2,044.00	420.00			420.00			420.00	
59100	Depreciation - OP	0.00	0.00	0.00	0.00		(1.00)	(1.00)			(1.00)	
59100MT	Depreciation Expense	235,421.00	238,904.00	245,278.00	247,139.00			247,139.00			247,139.00	
59100OP	Depreciation - OP	334,343.00	307,752.00	298,611.00	294,060.00			294,060.00			294,060.00	
61010	Salaries - REG ADM	340,920.00	347,799.00	363,378.00	382,378.00			382,378.00			382,378.00	
61020	Salaries - OT ADM	313.00	659.00	555.00	2,467.00			2,467.00			2,467.00	
61030	Salaries - VAC ADM	33,477.00	13,658.00	15,961.00	4,640.00			4,640.00			4,640.00	
61040	Salaries - SICK ADM	3,017.00	11,982.00	6,443.00	26,420.00			26,420.00			26,420.00	
61050	Salaries - HOLIDAY ADM	10,793.00	17,211.00	19,836.00	19,062.00			19,062.00			19,062.00	
61100	Payroll Tax - ADM	8,504.00	9,260.00	10,214.00	8,825.00			8,825.00			8,825.00	
61200	Worker's Comp - ADM	1,303.00	1,381.00	2,485.00	4,053.00		(582.00)	3,471.00			3,471.00	
61300	Employee Group Insurance - ADM	74,753.00	75,029.00	75,574.00	66,677.00			66,677.00			66,677.00	
61350	OPEB Cost	45,865.00	85,987.00	48,817.00	24,078.00			24,078.00			24,078.00	
61400	Retirement - ADM	13,308.00	13,931.00	1,619.00	13,754.00			13,754.00			13,754.00	
61450	Pension Expense	91,501.00	143,625.00	0.00	47,843.00			47,843.00			47,843.00	
61600	Nationwide - ER Match	2,692.00	2,727.00	2,727.00	2,455.00			2,455.00			2,455.00	
62100	Board Director's Fee	4,300.00	5,000.00	6,600.00	8,000.00			8,000.00			8,000.00	
62300	Board Exp - Meals & Lodging	561.00	599.00	305.00	240.00			240.00			240.00	
63100	Accounting	45,500.00	44,888.00	45,762.00	52,236.00			52,236.00			52,236.00	
63200	County Services	103.00	68.00	40.00	64.00		1.00	65.00			65.00	
63300	Legal	36,693.00	25,005.00	31,860.00	39,150.00			39,150.00			39,150.00	
63500	Software Support - ADM	15,203.00	14,354.00	10,535.00	12,447.00			12,447.00			12,447.00	
63900	Other Professional - ADM	64,576.00	21,962.00	30,089.00	30,850.00			30,850.00			30,850.00	
63950	Effluent Management	3,975.00	0.00	0.00	0.00			0.00			0.00	
64030	Bank Charges	12,389.00	13,675.00	14,971.00	15,536.00			15,536.00			15,536.00	
64040	Computer Expense	7,460.00	8,560.00	7,284.00	10,023.00			10,023.00			10,023.00	
64045	Due & Subscription	2,479.00	3,986.00	3,972.00	5,108.00			5,108.00			5,108.00	
64080	Janitorial Service	8,395.00	9,560.00	9,540.00	8,820.00			8,820.00			8,820.00	
64090	Lease Equipment - ADM	11,573.00	3,360.00	3,455.00	3,260.00			3,260.00			3,260.00	
64095	Legal Notice	2,136.00	3,334.00	2,641.00	1,035.00			1,035.00			1,035.00	
64120	Office Expense	4,591.00	4,101.00	4,320.00	4,252.00			4,252.00			4,252.00	
64130	Office Supplies	7,080.00	6,917.00	6,498.00	6,096.00			6,096.00			6,096.00	
64135	Penalties	0.00	0.00	529.00	0.00			0.00			0.00	
64140	Pest Control	4,230.00	4,707.00	5,374.00	5,296.00			5,296.00			5,296.00	
64150	Postage & Delivery	18,289.00	13,256.00	18,087.00	15,142.00			15,142.00			15,142.00	
64160	Printing & Publications	10,275.00	7,423.00	16,560.00	8,163.00			8,163.00			8,163.00	
64170	Public Relation	3,740.00	10,356.00	8,714.00	13,040.00			13,040.00			13,040.00	
64180	Maintenance of Equipment	432.00	2,303.00	567.								

Account	Description	3rd PP-FINAL 6/30/2020	2nd PP-FINAL 6/30/2021	1st PP-FINAL 6/30/2022	UNADJ 6/30/2023	JE Ref #	AJE	ADJ 6/30/2023	JE Ref #	RJE	FINAL 6/30/2023	< WPRef
68100	Bad Debt Expense	4,255.00	4,399.00	54,196.00	4,238.00			4,238.00			4,238.00	
69100	Depreciation - ADM	6,089.00	6,780.00	6,322.00	7,157.00			7,157.00			7,157.00	
71100	Prop Taxes- CURR SEC & UNSEC1%	(1,235,786.00)	(1,331,578.00)	(1,387,850.00)	(1,534,458.00)			(1,534,458.00)			(1,534,458.00)	
71300	Prop Taxes-PRI SEC & UNSEC	(10,524.00)	(11,260.00)	(12,800.00)	(19,958.00)			(19,958.00)			(19,958.00)	
71500	Int & Pen Delinquent Taxes	(1,086.00)	(1,253.00)	(1,314.00)	(1,448.00)			(1,448.00)			(1,448.00)	
72100	Special Assessment - CURRENT	(11,100.00)	(10,940.00)	(11,010.00)	(10,940.00)			(10,940.00)			(10,940.00)	
72300	Special Assessment-DELQ&PENALTY	(524.00)	(743.00)	(1,010.00)	(853.00)			(853.00)			(853.00)	
72500	Special Assessment-SU01-DLQ&PEN	(11,464.00)	(32,454.00)	(18,927.00)	(20,594.00)			(20,594.00)			(20,594.00)	
73100	General Tax Levy- HOMEOWNER EXM	(10,206.00)	(9,973.00)	(9,696.00)	(9,330.00)			(9,330.00)			(9,330.00)	
73500	Contributed Capital Revenue	0.00	0.00	(1,127,402.00)	0.00			0.00			0.00	
76000	Connection Fees	(9,482.00)	(25,786.00)	(7,482.00)	(7,482.00)			(7,482.00)			(7,482.00)	
77000	Interest Income	(185,622.00)	(123,604.00)	(74,927.00)	(110,397.00)			(110,397.00)			(110,397.00)	
77500	Realized Gain/Loss	(7,569.00)	227.00	508.00	2,335.00			2,335.00			2,335.00	
77800	Net Incr/Decr in Fair Values	(81,386.00)	78,622.00	335,165.00	73,801.00			73,801.00			73,801.00	
78000	Gain / Loss on Sales of Fixed A	0.00	(7,801.00)	(12,750.00)	0.00			0.00			0.00	
79200	Worker's Comp Insurance Claim	0.00	(8,536.00)	0.00	(17,811.00)			(17,811.00)			(17,811.00)	
79500	Other Income	(910.00)	(1,577.00)	0.00	(14,076.00)			(14,076.00)			(14,076.00)	
81000	Interest Expense	77,170.00	64,249.00	55,472.00	5,053.00			5,053.00			5,053.00	
83000	Election Cost	0.00	114.00	0.00	2,069.00			2,069.00			2,069.00	
84000	Tax Deduction	3,144.00	3,385.00	3,526.00	3,902.00			3,902.00			3,902.00	
89500	Other Expense	0.00	0.00	23.00	0.00			0.00			0.00	
Total		0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00	
Net (Income) Loss		(654,085.00)	(440,854.00)	(2,073,202.00)	(1,014,276.00)		(20,564.00)	(1,034,840.00)		0.00	(1,034,840.00)	

Client: **1789 - Crestline Sanitation District**
 Engagement: **#1789 - BA-6/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **010 - Trial Balance**
 Workpaper: **020 - Classified Lead Sheets**

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 06/30/2023	JE Ref #	AJE	FINAL 06/30/2023
Group : [A]	Cash					
Subgroup : None						
10100	Cash in Bank - General	1,925,063.00	2,476,053.00		0.00	2,476,053.00
10200	Cash in Bank - Payroll	16,963.00	42,952.00		0.00	42,952.00
10300	Cash in Treasury	0.00	0.00		0.00	0.00
10350	Cash in Bank - Money Market	0.00	0.00		0.00	0.00
10500	Petty Cash	199.00	189.00		0.00	189.00
10600	Change Fund	300.00	300.00		0.00	300.00
14900	Undeposited Funds	0.00	0.00		0.00	0.00
Subtotal : None		1,942,525.00	2,519,494.00		0.00	2,519,494.00
Total [A] Cash		1,942,525.00	2,519,494.00		0.00	2,519,494.00
Group : [A1]	LAIF					
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [A1] LAIF		0.00	0.00		0.00	0.00
Group : [B]	Receivables					
Subgroup : [1]	Accounts Receivable					
12000	Accounts Receivable	(15,734.00)	(7,785.00)		0.00	(7,785.00)
12100	A/R - Pilot Rock	1,950.00	2,017.00		0.00	2,017.00
12200	A/R - Cleghorn	53,361.00	73,465.00		0.00	73,465.00
12270	Cleghorn Force Main	0.00	0.00		0.00	0.00
12400	COBRA Receivable	2,709.00	1,596.00		0.00	1,596.00
12410	COBRA Dental	246.00	129.00		0.00	129.00
12500	SBCERA	0.00	0.00		0.00	0.00
12600	A/R - Effluent Management	0.00	0.00		0.00	0.00
12700	Pumped Waste	798.00	640.00		0.00	640.00
12800	SCADA	0.00	0.00		0.00	0.00
13100	A/R - County	0.00	0.00		0.00	0.00
13300	SU01-Delinq Tax Roll Receivable	440,011.00	517,181.00		0.00	517,181.00
13500	Accrued A/R	566,446.00	569,327.00		0.00	569,327.00
13700	Other Receivables	235,924.00	4.00		0.00	4.00
13900	Due from Other Government	0.00	0.00		0.00	0.00
Subtotal [1] Accounts Receivable		1,285,711.00	1,156,574.00		0.00	1,156,574.00
Subgroup : [2]	Interest Receivable					
13400	Accrued Interest - CalTRUST/LAIF	154.00	4,803.00		0.00	4,803.00
13600	Accrued Interest-Zion(Contango)	0.00	0.00		0.00	0.00
Subtotal [2] Interest Receivable		154.00	4,803.00		0.00	4,803.00
Subgroup : [4]	Special Assessments Receivable					
13350	SS01 - Sewer Availability Recv	4,881.00	4,779.00		0.00	4,779.00
Subtotal [4] Special Assessments Receivable		4,881.00	4,779.00		0.00	4,779.00
Subgroup : [3]	Taxes Receivable					
13200	Taxes Receivable	66,988.00	50,262.00		0.00	50,262.00
Subtotal [3] Taxes Receivable		66,988.00	50,262.00		0.00	50,262.00
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [B] Receivables		1,357,734.00	1,216,418.00		0.00	1,216,418.00
Group : [C]	Investments					
Subgroup : None						
11000	Cash in Bank - LAIF	82,270.00	2,083,697.00		0.00	2,083,697.00
11005	LAIF - Fair Value Adj	(1,059.00)	(31,613.00)		0.00	(31,613.00)
11100	Investments - Zion (Contango)	0.00	0.00		0.00	0.00
11101	Investments - Wealth&Fiduciary	7,383,113.00	4,918,332.00		0.00	4,918,332.00
11200	Investments - CalTRUST	752,123.00	766,195.00		0.00	766,195.00
11900	Investment - Fair Value Adj	0.00	0.00		0.00	0.00
Subtotal : None		8,216,447.00	7,736,611.00		0.00	7,736,611.00
Total [C] Investments		8,216,447.00	7,736,611.00		0.00	7,736,611.00
Group : [D]	Prepaid Expenses					
Subgroup : None						
14100	Prepaid Expense	2,468.00	2,236.00		0.00	2,236.00
14200	Prepaid Insurance	29,609.00	33,502.00		0.00	33,502.00
14300	Prepaid Worker's Comp	5,273.00	17,341.00		20,564.00	37,905.00
Subtotal : None		37,350.00	53,079.00		20,564.00	73,643.00
Total [D] Prepaid Expenses		37,350.00	53,079.00		20,564.00	73,643.00
Group : [E]	Inventory					
Subgroup : None						
12900	Inventory	14,449.00	14,449.00		0.00	14,449.00
Subtotal : None		14,449.00	14,449.00		0.00	14,449.00
Total [E] Inventory		14,449.00	14,449.00		0.00	14,449.00

Client: **1789 - Crestline Sanitation District**
 Engagement: **#1789 - BA-6/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **010 - Trial Balance**
 Workpaper: **020 - Classified Lead Sheets**

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 06/30/2023	JE Ref #	AJE	FINAL 06/30/2023
Group : [G] Deferred Outflows						
Subgroup : None						
19810	Deferred Outflows - ER Contribu	370,342.00	361,128.00		0.00	361,128.00
19820	Deferred Outflows - EPMC	0.00	0.00		0.00	0.00
19830	Deferred Outflows - Actuarial	361,974.00	476,812.00		0.00	476,812.00
19850	Deferred Outflow-OPEB Actuarial	1,170,685.00	1,025,984.00		0.00	1,025,984.00
Subtotal : None		1,903,001.00	1,863,924.00		0.00	1,863,924.00
Total [G] Deferred Outflows		1,903,001.00	1,863,924.00		0.00	1,863,924.00
Total [G] Deferred Outflows		1,903,001.00	1,863,924.00		0.00	1,863,924.00
Group : [F] Fixed Assets						
Subgroup : [01] Accumulated Depreciation						
16200	Accm.Depr - Improvement to Land	(16,190,122.00)	(16,296,103.00)		0.00	(16,296,103.00)
16300	Accm Depr - Structures & Imprv	(5,640,344.00)	(5,945,182.00)		0.00	(5,945,182.00)
16400	Accm Depr - Vehicles	(1,003,278.00)	(1,057,623.00)		0.00	(1,057,623.00)
16500	Accm Depr - Equipment	(501,495.00)	(527,016.00)		0.00	(527,016.00)
16800	Accm. Amortization	(192,060.00)	(241,804.00)		0.00	(241,804.00)
16900	Accm Depr - Capital Lease Asset	(29,722.00)	(37,648.00)		0.00	(37,648.00)
Subtotal [01] Accumulated Depreciation		(23,557,021.00)	(24,105,376.00)		0.00	(24,105,376.00)
Subgroup : [02] Land						
15100	Land	226,124.00	226,124.00		0.00	226,124.00
Subtotal [02] Land		226,124.00	226,124.00		0.00	226,124.00
Subgroup : [03] Improvements to Land						
15200	Improvements to Land	17,441,455.00	17,441,455.00		0.00	17,441,455.00
Subtotal [03] Improvements to Land		17,441,455.00	17,441,455.00		0.00	17,441,455.00
Subgroup : [04] Structures and Improvements						
15300	Structures & Improvements	13,044,091.00	13,256,418.00		0.00	13,256,418.00
Subtotal [04] Structures and Improvements		13,044,091.00	13,256,418.00		0.00	13,256,418.00
Subgroup : [05] Vehicles						
15400	Vehicles	1,359,786.00	1,359,786.00		0.00	1,359,786.00
Subtotal [05] Vehicles		1,359,786.00	1,359,786.00		0.00	1,359,786.00
Subgroup : [06] Equipment						
15500	Equipments	696,083.00	710,944.00		0.00	710,944.00
15900	Capital Lease Asset	47,556.00	47,556.00		0.00	47,556.00
Subtotal [06] Equipment		743,639.00	758,500.00		0.00	758,500.00
Subgroup : [07] CIP						
17100	CIP - Construction In Progress	0.00	0.00		0.00	0.00
17210	Forest Shade Pump Station	0.00	0.00		0.00	0.00
17220	Slip Lining & Manhole Raising	0.00	0.00		0.00	0.00
17270	Cleghorn Forcemain	0.00	0.00		0.00	0.00
17300	Portable Generator	0.00	0.00		0.00	0.00
17310	Reposition - Las Flores Outfall	0.00	0.00		0.00	0.00
17320	Lake Gregory Lift Station	0.00	0.00		0.00	0.00
17330	Upgrade Maintenance Bldg	0.00	0.00		0.00	0.00
17340	SCADA System	63,168.00	0.00		0.00	0.00
17345	Miscellaneous Upgrades	0.00	0.00		0.00	0.00
17346	Utility Vehicle	0.00	0.00		0.00	0.00
17347	Skid Steer	0.00	0.00		0.00	0.00
17350	Effluent System Upgrades	0.00	0.00		0.00	0.00
17360	Solids Handling Infrastructure	0.00	0.00		0.00	0.00
17365	Wastewater Master Plan Update	0.00	0.00		0.00	0.00
17370	Collection System Rehab	0.00	0.00		0.00	0.00
17376	Electrical Upgrades	7,482.00	0.00		0.00	0.00
17377	Vehicle Replacement	0.00	0.00		0.00	0.00
17378	HC OP Building Upgrades	0.00	0.00		0.00	0.00
17379	Sodium Hydrochlorite Generation	24,980.00	132,644.00		0.00	132,644.00
17380	Effluent Management Plan	0.00	0.00		0.00	0.00
17385	Outfall Condition Assessment	0.00	0.00		0.00	0.00
17390	Sludge Pumps	0.00	0.00		0.00	0.00
17395	Dump Truck Replacement	0.00	0.00		0.00	0.00
17396	Stranco Replacement	0.00	0.00		0.00	0.00
17397	Unit Heaters	0.00	0.00		0.00	0.00
17800	SC Emergency Storage Pond	54,728.00	54,728.00		0.00	54,728.00
17810	Pre-Engineering-HC Bldg & Clar	903,325.00	903,325.00		0.00	903,325.00
17840	Trakstar Camera	0.00	0.00		0.00	0.00
17850	N.O.V.	139,845.00	0.00		0.00	0.00
17860	SC Automatic Bar Screen	0.00	0.00		0.00	0.00
17870	HC Lab Roof & Belt Press Roof	0.00	0.00		0.00	0.00
17880	Seal Coating & Striping	0.00	0.00		0.00	0.00
17890	HC Dewatering Bldg & Clarifier	879,990.00	7,514,003.00		0.00	7,514,003.00

Client: **1789 - Crestline Sanitation District**
 Engagement: **#1789 - BA-6/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **010 - Trial Balance**
 Workpaper: **020 - Classified Lead Sheets**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL
		6/30/2022	06/30/2023			06/30/2023
17891	HC Engineering & Mgmt	457,605.00	1,116,976.00		0.00	1,116,976.00
17892	Woodchipper	0.00	0.00		0.00	0.00
Subtotal [07] CIP		2,531,123.00	9,721,676.00		0.00	9,721,676.00
Subgroup : [08] Intangible Asset						
15800	Intangible Asset	263,529.00	263,529.00		0.00	263,529.00
Subtotal [08] Intangible Asset		263,529.00	263,529.00		0.00	263,529.00
Subgroup : [09] Other						
17355	Pump Upgrade (Godwin Pump)	0.00	0.00		0.00	0.00
Subtotal [09] Other		0.00	0.00		0.00	0.00
Subgroup : None						
17200	Chlorination System	0.00	0.00		0.00	0.00
17230	Diesel Particulate Filters-CARB	0.00	0.00		0.00	0.00
17240	Connex	0.00	0.00		0.00	0.00
17250	Sealcoating Parking Plants&Offc	0.00	0.00		0.00	0.00
17260	Media Inside Iron Sponge	0.00	0.00		0.00	0.00
Subtotal : None		0.00	0.00		0.00	0.00
Total [F] Fixed Assets		12,052,726.00	18,922,112.00		0.00	18,922,112.00
Current Assets		25,524,232.00	32,326,087.00		20,564.00	32,346,651.00
TOTAL ASSET		25,524,232.00	32,326,087.00		20,564.00	32,346,651.00
Group : [M1] Accounts Payable						
Subgroup : [5100. Accounts Payable						
20000	Accounts Payable	(16,140.00)	(17,444.00)		0.00	(17,444.00)
23000	Accrued Payable	(347,558.00)	(1,951,577.00)		0.00	(1,951,577.00)
Subtotal [5100.00] Accounts Payable		(363,698.00)	(1,969,021.00)		0.00	(1,969,021.00)
Subgroup : [5100. Bank Overdraft						
21300	Unclaimed Checks	(1,369.00)	(1,672.00)		0.00	(1,672.00)
Subtotal [5100.05] Bank Overdraft		(1,369.00)	(1,672.00)		0.00	(1,672.00)
Subgroup : [5100. Customer Deposits						
24930	Deposit - Pinerose Cabins	0.00	0.00		0.00	0.00
Subtotal [5100.25] Customer Deposits		0.00	0.00		0.00	0.00
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [M1] Accounts Payable		(365,067.00)	(1,970,693.00)		0.00	(1,970,693.00)
Group : [M2] Accrued Liabilities						
Subgroup : [01] Accrued Taxes Withheld and Accrued						
22100	Payroll Tax Payable	84.00	68.00		0.00	68.00
22500	Worker's Comp Payable	0.00	0.00		0.00	0.00
Subtotal [01] Accrued Taxes Withheld and Accrued		84.00	68.00		0.00	68.00
Subgroup : [02] Accrued Salaries and Wages						
2110	Direct Deposit Liabilities	0.00	0.00		0.00	0.00
2110 →+	Direct Deposit Liabilities	0.00	0.00		0.00	0.00
21200	Refund Clearing	0.00	0.00		0.00	0.00
22000	Payroll Liabilities	(232.00)	158.00		0.00	158.00
22010	Payroll Clearing	0.00	0.00		0.00	0.00
22300	Garnishment Payable	0.00	0.00		0.00	0.00
23100	Accrued Payroll	(51,531.00)	(68,025.00)		0.00	(68,025.00)
23150	Accrued Payroll Tax	(852.00)	(912.00)		0.00	(912.00)
23250	Accrued Worker's Comp	(4,879.00)	(5,283.00)		0.00	(5,283.00)
Subtotal [02] Accrued Salaries and Wages		(57,494.00)	(74,062.00)		0.00	(74,062.00)
Subgroup : [03] Pension Contribution Payable						
22200	Retirement Payable	0.00	0.00		0.00	0.00
23200	Accrued Retirement	(15,671.00)	(17,541.00)		0.00	(17,541.00)
Subtotal [03] Pension Contribution Payable		(15,671.00)	(17,541.00)		0.00	(17,541.00)
Subgroup : [04] Other Accrued Liabilities						
21600	Employee Appreciation Fund	(4,330.00)	(4,924.00)		0.00	(4,924.00)
23500	Unearned Revenue	0.00	0.00		0.00	0.00
Subtotal [04] Other Accrued Liabilities		(4,330.00)	(4,924.00)		0.00	(4,924.00)
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [M2] Accrued Liabilities		(77,411.00)	(96,459.00)		0.00	(96,459.00)
Group : [M3] Accrued Interest Payable						
Subgroup : None						

Client: **1789 - Crestline Sanitation District**
 Engagement: **#1789 - BA-6/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **010 - Trial Balance**
 Workpaper: **020 - Classified Lead Sheets**

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 06/30/2023	JE Ref #	AJE	FINAL 06/30/2023
23300	Accrued Interest Expense	0.00	0.00		0.00	0.00
Subtotal : None		0.00	0.00		0.00	0.00
Total [M3] Accrued Interest Payable		0.00	0.00		0.00	0.00
Group : [R] Debt						
Subgroup : [02] Current Portion - Long-Term Debt						
25910	Current Portion-Loan Payable	0.00	0.00		0.00	0.00
25920	Current Portion-Compensated Abs	(26,127.00)	(26,963.00)		0.00	(26,963.00)
25950	Curr Portin-Share of County POB	(51,188.00)	(56,664.00)		0.00	(56,664.00)
25970	Curr Portion of CLO	(7,790.00)	(8,220.00)		0.00	(8,220.00)
Subtotal [02] Current Portion - Long-Term Debt		(85,105.00)	(91,847.00)		0.00	(91,847.00)
Total [R] Debt		(85,105.00)	(91,847.00)		0.00	(91,847.00)
Group : [R1] Debt pyble-current						
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [R1] Debt pyble-current		0.00	0.00		0.00	0.00
Group : [P] OPEB Obligation						
Subgroup : None						
27700	OPEB Obligation	(841,388.00)	(902,386.00)		0.00	(902,386.00)
Subtotal : None		(841,388.00)	(902,386.00)		0.00	(902,386.00)
Total [P] OPEB Obligation		(841,388.00)	(902,386.00)		0.00	(902,386.00)
Current Liabilities		(1,368,971.00)	(3,061,385.00)		0.00	(3,061,385.00)
Group : [M4] Capital Leases						
Subgroup : None						
27300	Capital Lease Obligation	(18,077.00)	(10,287.00)		0.00	(10,287.00)
27970	Less Current Portion of CLO	7,790.00	8,220.00		0.00	8,220.00
Subtotal : None		(10,287.00)	(2,067.00)		0.00	(2,067.00)
Total [M4] Capital Leases		(10,287.00)	(2,067.00)		0.00	(2,067.00)
Group : [N] Compensated Absences						
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [N] Compensated Absences		0.00	0.00		0.00	0.00
Group : [R] Debt						
Subgroup : [01] Non-Current Portion - Long-Term Debt						
27000	Loans Payable	0.00	0.00		0.00	0.00
27100	Loan Payable - SRF	0.00	(4,334,598.00)		0.00	(4,334,598.00)
27400	Employee Compensated Abs-LT	(104,506.00)	(107,852.00)		0.00	(107,852.00)
27500	Share of County POB	(56,664.00)	0.00		0.00	0.00
27900	Less Current Portion - LTD	0.00	0.00		0.00	0.00
Subtotal [01] Non-Less Current Portion - LTD		(161,170.00)	(4,442,450.00)		0.00	(4,442,450.00)
Subtotal [01] Non-Current Portion - Long-Term Debt		88,989,561.00	107,737,565.00		41,128.00	107,778,693.00
Subgroup : [5300. Non current portion - Related party						
24910	Due to Other Funds	0.00	0.00		0.00	0.00
24920	Due to Other Government	0.00	0.00		0.00	0.00
Subtotal [5300.25] Due to Other Government		0.00	0.00		0.00	0.00
Subtotal [5300.25] Non current portion - Related party		0.00	0.00		0.00	0.00
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [R] Debt		(161,170.00)	(4,442,450.00)		0.00	(4,442,450.00)
Total [R] Debt		88,828,391.00	103,295,115.00		41,128.00	103,336,243.00
Group : [O] Pension Liability						
Subgroup : None Pension Liability						
27800	Pension Liability	(654,827.00)	(1,398,334.00)		0.00	(1,398,334.00)
Subtotal : None Pension Liability		(654,827.00)	(1,398,334.00)		0.00	(1,398,334.00)
Total [O] Pension Liability		(654,827.00)	(1,398,334.00)		0.00	(1,398,334.00)
Total [O] Pension Liability		(654,827.00)	(1,398,334.00)		0.00	(1,398,334.00)
Group : [O1] Deferred Inflows						
Subgroup : None Deferred Inflows						
29810	Deferred Inflows - Difference	0.00	0.00		0.00	0.00
29830	Deferred Inflows - Actuarial	(1,312,855.00)	(513,190.00)		0.00	(513,190.00)
29850	Deferred Inflows-OPEB Actuarial	(1,304,288.00)	(1,182,552.00)		0.00	(1,182,552.00)
Subtotal : None Deferred Inflows-OPEB Actuarial		(2,617,143.00)	(1,695,742.00)		0.00	(1,695,742.00)
Total [O1] Deferred Inflows		(2,617,143.00)	(1,695,742.00)		0.00	(1,695,742.00)
Total [O1] Deferred Inflows		(2,617,143.00)	(1,695,742.00)		0.00	(1,695,742.00)
Non-Current Liabilities		(3,443,427.00)	(7,538,593.00)		0.00	(7,538,593.00)
TOTAL LIABILITY		(4,812,398.00)	(10,599,978.00)		0.00	(10,599,978.00)
Group : [U1] Invested in Capital						
Subgroup : None						
31000	Net Investment in Capital Asset	(12,320,571.00)	(14,578,008.00)		0.00	(14,578,008.00)

Client: **1789 - Crestline Sanitation District**
 Engagement: **#1789 - BA-6/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **010 - Trial Balance**
 Workpaper: **020 - Classified Lead Sheets**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL
		6/30/2022	06/30/2023			06/30/2023
Subtotal : None		(12,320,571.00)	(14,578,008.00)		0.00	(14,578,008.00)
Total [U1] Invested in Capital		(12,320,571.00)	(14,578,008.00)		0.00	(14,578,008.00)
Group : [U2] Unrestricted Net Assets						
Subgroup : None						
30000	Opening Balance Equity	0.00	0.00		0.00	0.00
33000	Unrestricted Net Assets	4,854,539.00	5,559,085.00		0.00	5,559,085.00
34100	Contingency & Operating Reserve	(1,972,921.00)	(2,162,465.00)		0.00	(2,162,465.00)
34200	Debt Service Reserve	0.00	0.00		0.00	0.00
34300	Replacement Reserve	(5,781,893.00)	(5,905,720.00)		0.00	(5,905,720.00)
34330	Replacement Reserve	0.00	0.00		0.00	0.00
34400	Catastrophic Reserve	(2,373,786.00)	(2,623,325.00)		0.00	(2,623,325.00)
34500	Curr Yr Capital Budget Reserve	(1,044,000.00)	(1,001,400.00)		0.00	(1,001,400.00)
39000	Unrestricted Net Assets	0.00	0.00		0.00	0.00
39001	Prior Period Adjustment	0.00	0.00		0.00	0.00
Subtotal : None		(6,318,061.00)	(6,133,825.00)		0.00	(6,133,825.00)
Total [U2] Unrestricted Net Assets		(6,318,061.00)	(6,133,825.00)		0.00	(6,133,825.00)
Group : [U3] Unreserved, Designated						
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [U3] Unreserved, Designated		0.00	0.00		0.00	0.00
	Equity	(18,638,632.00)	(20,711,833.00)		0.00	(20,711,833.00)
	NET (INCOME) LOSS	(2,073,202.00)	(1,014,276.00)		(20,564.00)	(1,034,840.00)
	TOTAL EQUITY	(20,711,834.00)	(21,726,109.00)		(20,564.00)	(21,746,673.00)
	TOTAL LIABILITY AND EQUITY	(25,524,232.00)	(32,326,087.00)		(20,564.00)	(32,346,651.00)
Group : [W] Revenue						
Subgroup : [01] Charges for Services						
41000	Sewer Service Fees	(3,350,050.00)	(3,348,005.00)		0.00	(3,348,005.00)
42000	Sewer Penalties	(159,723.00)	(127,829.00)		0.00	(127,829.00)
Subtotal [01] Charges for Services		(3,509,773.00)	(3,475,834.00)		0.00	(3,475,834.00)
Subgroup : [04] Other Services						
45000	Sale of Effluent Water	0.00	0.00		0.00	0.00
46000	Cleghorn State Reimbursement	(159,495.00)	(156,712.00)		0.00	(156,712.00)
47000	Pilot Rock Camp Fee	(7,800.00)	(10,039.00)		0.00	(10,039.00)
48000	Other Service Fees	(96.00)	(204.00)		0.00	(204.00)
49000	Other Charges	0.00	(17.00)		0.00	(17.00)
Subtotal [04] Other Services		(167,391.00)	(166,972.00)		0.00	(166,972.00)
Subgroup : [03] Connection Fees						
76000	Connection Fees	(7,482.00)	(7,482.00)		0.00	(7,482.00)
Subtotal [03] Connection Fees		(7,482.00)	(7,482.00)		0.00	(7,482.00)
Subgroup : [02] Permit and Inspection Fees						
43000	Pumped Waste Permits	(35,236.00)	(34,853.00)		0.00	(34,853.00)
44000	Permit & Inspection Fees	(1,095.00)	(876.00)		0.00	(876.00)
Subtotal [02] Permit and Inspection Fees		(36,331.00)	(35,729.00)		0.00	(35,729.00)
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [W] Revenue		(3,720,977.00)	(3,686,017.00)		0.00	(3,686,017.00)
Group : [NONOPE] Other Income and Expenses						
Subgroup : [06] Other Income						
79100	Other Sales Income	0.00	0.00		0.00	0.00
79200	Worker's Comp Insurance Claim	0.00	(17,811.00)		0.00	(17,811.00)
79500	Other Income	0.00	(14,076.00)		0.00	(14,076.00)
Subtotal [06] Other Income		0.00	(31,887.00)		0.00	(31,887.00)
Subgroup : [07] Property Taxes						
71100	Prop Taxes- CURR SEC & UNSEC1%	(1,387,850.00)	(1,534,458.00)		0.00	(1,534,458.00)
71200	Prop Taxes- PROPERTY ASSESSMENT	0.00	0.00		0.00	0.00
71300	Prop Taxes-PRI SEC & UNSEC	(12,800.00)	(19,958.00)		0.00	(19,958.00)
71500	Int & Pen Delinquent Taxes	(1,314.00)	(1,448.00)		0.00	(1,448.00)
Subtotal [07] Property Taxes		(1,401,964.00)	(1,555,864.00)		0.00	(1,555,864.00)
Subgroup : [08] Special Assessment						
72100	Special Assessment - CURRENT	(11,010.00)	(10,940.00)		0.00	(10,940.00)
72200	Special Assessment - PRIOR	0.00	0.00		0.00	0.00
72300	Special Assessment-DELQ&PENALTY	(1,010.00)	(853.00)		0.00	(853.00)
72400	Special Assessment SU01- PRIOR	0.00	0.00		0.00	0.00
72500	Special Assessment SU01-DLQ&PEN	(18,927.00)	(20,594.00)		0.00	(20,594.00)

Client: **1789 - Crestline Sanitation District**
 Engagement: **#1789 - BA-6/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **010 - Trial Balance**
 Workpaper: **020 - Classified Lead Sheets**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL
		6/30/2022	06/30/2023			06/30/2023
Subtotal [08] Special Assessment		(30,947.00)	(32,387.00)		0.00	(32,387.00)
Subgroup : [09] Grants and Aids						
73100	General Tax Levy- HOMEOWNER EXM	(9,696.00)	(9,330.00)		0.00	(9,330.00)
73500	Contributed Capital Revenue	(1,127,402.00)	0.00		0.00	0.00
Subtotal [09] Grants and Aids		(1,137,098.00)	(9,330.00)		0.00	(9,330.00)
Subgroup : [05] Investment Income						
77000	Interest Income	(74,927.00)	(110,397.00)		0.00	(110,397.00)
77500	Realized Gain/Loss	508.00	2,335.00		0.00	2,335.00
77800	Net Incr/Decr in Fair Values	335,165.00	73,801.00		0.00	73,801.00
82000	Net Incr/Decr in Fair Value	0.00	0.00		0.00	0.00
Subtotal [05] Investment Income		260,746.00	(34,261.00)		0.00	(34,261.00)
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [NONOPERATING REVENUES] Other Income and Exp		(2,309,263.00)	(1,663,729.00)		0.00	(1,663,729.00)
Revenues		(6,030,240.00)	(5,349,746.00)		0.00	(5,349,746.00)
TOTAL REVENUE		(6,030,240.00)	(5,349,746.00)		0.00	(5,349,746.00)
Group : [X1] Cost of Revenue						
Subgroup : [01] Salaries and Benefits						
Subtotal [01] Salaries and Benefits		0.00	0.00		0.00	0.00
Subgroup : [01A] Salaries						
51010MT	Salaries - REG	273,259.00	301,702.00		0.00	301,702.00
51010OP	Salaries - REG	602,997.00	587,348.00		0.00	587,348.00
51020MT	Salaries - OT	1,833.00	3,915.00		0.00	3,915.00
51020OP	Salaries - OT	4,552.00	5,178.00		0.00	5,178.00
51030MT	Salaries - VAC	25,021.00	23,123.00		0.00	23,123.00
51030OP	Salaries - VAC	49,469.00	49,156.00		0.00	49,156.00
51040MT	Salaries - SICK	16,535.00	13,941.00		0.00	13,941.00
51040OP	Salaries - SICK	24,856.00	33,232.00		0.00	33,232.00
51050MT	Salaries - HOLIDAY	20,361.00	20,129.00		0.00	20,129.00
51050OP	Salaries - HOLIDAY	39,063.00	40,534.00		0.00	40,534.00
51060MT	Salaries - ON CALL / STANDBY	24,998.00	24,402.00		0.00	24,402.00
51060OP	Salaries - ON CALL / STANDBY	42,178.00	43,510.00		0.00	43,510.00
51070MT	Salaries - CALL BACK	928.00	2,731.00		0.00	2,731.00
51070OP	Salaries - Call Back	2,485.00	6,778.00		0.00	6,778.00
51080MT	Compensated Absence Accr Exp	0.00	0.00		0.00	0.00
51080OP	Compensated Absence Accr Exp	0.00	0.00		0.00	0.00
51500MT	Seasonal MT Workers	50,836.00	13,087.00		0.00	13,087.00
51500OP	Seasonal OP Workers	18,417.00	15,867.00		0.00	15,867.00
61010	Salaries - REG ADM	363,378.00	382,378.00		0.00	382,378.00
61020	Salaries - OT ADM	555.00	2,467.00		0.00	2,467.00
61030	Salaries - VAC ADM	15,961.00	4,640.00		0.00	4,640.00
61040	Salaries - SICK ADM	6,443.00	26,420.00		0.00	26,420.00
61050	Salaries - HOLIDAY ADM	19,836.00	19,062.00		0.00	19,062.00
61080	Compensated Absence Accr Exp	0.00	0.00		0.00	0.00
Subtotal [01A] Salaries		1,603,961.00	1,619,600.00		0.00	1,619,600.00
Subgroup : [01B] Payroll Taxes						
51100MT	Payroll Tax	9,166.00	6,388.00		0.00	6,388.00
51100OP	Payroll Tax	12,323.00	12,127.00		0.00	12,127.00
61100	Payroll Tax - ADM	10,214.00	8,825.00		0.00	8,825.00
Subtotal [01B] Payroll Taxes		31,703.00	27,340.00		0.00	27,340.00
Subgroup : [01C] Benefits						
51150MT	Unemployment Expense	1,153.00	0.00		0.00	0.00
51200MT	Worker's Comp	31,110.00	47,864.00		(6,868.00)	40,996.00
51200OP	Worker's Comp	56,616.00	91,393.00		(13,114.00)	78,279.00
51300MT	Employee Group Insurance	84,522.00	72,876.00		0.00	72,876.00
51300OP	Employee Group Insurance	142,245.00	137,257.00		0.00	137,257.00
51350MT	OPEB Cost	41,136.00	19,703.00		0.00	19,703.00
51350OP	OPEB Cost	86,598.00	40,182.00		0.00	40,182.00
51400MT	Retirement	3,106.00	10,789.00		0.00	10,789.00
51400OP	Retirement	2,129.00	21,275.00		0.00	21,275.00
51450MT	Pension Expense - MT	0.00	49,837.00		0.00	49,837.00
51450OP	Pension Expense	0.00	101,666.00		0.00	101,666.00
51600MT	Nationwide ER Match	3,274.00	3,399.00		0.00	3,399.00
51600OP	Nationwide ER Match	1,779.00	2,110.00		0.00	2,110.00
61090	Unemployment Expense - ADM	0.00	0.00		0.00	0.00
61200	Worker's Comp - ADM	2,485.00	4,053.00		(582.00)	3,471.00
61300	Employee Group Insurance - ADM	75,574.00	66,677.00		0.00	66,677.00
61350	OPEB Cost	48,817.00	24,078.00		0.00	24,078.00

Client: **1789 - Crestline Sanitation District**
 Engagement: **#1789 - BA-6/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **010 - Trial Balance**
 Workpaper: **020 - Classified Lead Sheets**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL
		6/30/2022	06/30/2023			06/30/2023
61400	Retirement - ADM	1,619.00	13,754.00		0.00	13,754.00
61450	Pension Expense	0.00	47,843.00		0.00	47,843.00
61600	Nationwide - ER Match	2,727.00	2,455.00		0.00	2,455.00
Subtotal [01C] Benefits		584,890.00	757,211.00		(20,564.00)	736,647.00
Subgroup : [03] Professional Service						
53300MT	Engineering	0.00	0.00		0.00	0.00
53300OP	Engineering	27,592.00	5,500.00		0.00	5,500.00
53400MT	Laboratory Analysis	0.00	0.00		0.00	0.00
53400OP	Laboratory Analysis	56,897.00	60,791.00		0.00	60,791.00
53600OP	Outside Service	0.00	0.00		0.00	0.00
53700	Permits & Fees	0.00	0.00		0.00	0.00
53700OP	Permits & Fees	51,182.00	53,624.00		0.00	53,624.00
53900MT	Other Professional Svc	3,815.00	3,165.00		0.00	3,165.00
53900OP	Other Professional	1,110.00	199,633.00		0.00	199,633.00
53910MT	Seasonal MT Workers-MT	0.00	0.00		0.00	0.00
63100	Accounting	45,762.00	52,236.00		0.00	52,236.00
63200	County Services	40.00	64.00		1.00	65.00
63300	Legal	31,860.00	39,150.00		0.00	39,150.00
63500	Software Support - ADM	10,535.00	12,447.00		0.00	12,447.00
63900	Other Professional - ADM	30,089.00	30,850.00		0.00	30,850.00
63950	Effluent Management	0.00	0.00		0.00	0.00
Subtotal [03] Professional Service		258,882.00	457,460.00		1.00	457,461.00
Subgroup : [05] Services and Supplies						
54021	Auto Expense - Fuel	0.00	0.00		0.00	0.00
54021MT	Auto Expense - Fuel	0.00	10.00		0.00	10.00
54021OP	Auto Expense - Fuel	40,959.00	42,152.00		0.00	42,152.00
54022OP	Auto Expense - Mileage	0.00	0.00		0.00	0.00
54023	Auto Expense - General	0.00	0.00		0.00	0.00
54023OP	Auto Expense - General	9,433.00	20,405.00		0.00	20,405.00
54025	Auto Registration	0.00	0.00		0.00	0.00
54030	Communication	0.00	0.00		0.00	0.00
54030OP	Communication	3,597.00	4,895.00		0.00	4,895.00
54040	Due & Subscription	0.00	0.00		0.00	0.00
54040OP	Due & Subscription	29.00	0.00		0.00	0.00
54050	Equipment Purchase	0.00	0.00		0.00	0.00
54050OP	Equipment Purchase	3,239.00	1,057.00		0.00	1,057.00
54060	Equipment Rental	0.00	0.00		0.00	0.00
54060MT	Equipment Rental	0.00	0.00		0.00	0.00
54060OP	Equipment Rental	10,290.00	14,344.00		0.00	14,344.00
54070	Insurance	0.00	0.00		0.00	0.00
54070OP	Insurance	82,281.00	97,491.00		0.00	97,491.00
54075	Insurance - Vehicle	0.00	0.00		0.00	0.00
54075OP	Insurance - Vehicle	36,044.00	37,517.00		0.00	37,517.00
54080MT	Clothing & Laundry	12,686.00	13,288.00		0.00	13,288.00
54080OP	Clothing & Laundry	9,844.00	11,439.00		0.00	11,439.00
54090	Lodge & Meals	0.00	0.00		0.00	0.00
54090OP	Lodge & Meals	1,441.00	48.00		0.00	48.00
54100	Misc Expense	0.00	0.00		0.00	0.00
54100OP	Misc Expense	0.00	0.00		0.00	0.00
54150	Postage & Delivery Charges	0.00	0.00		0.00	0.00
54170MT	Auto Expense - General	9,359.00	41,116.00		0.00	41,116.00
54180OP	Repairs & Maintenance	(406.00)	0.00		0.00	0.00
54182MT	Maintenance of Equipment	13,493.00	14,672.00		0.00	14,672.00
54182OP	Maintenance of Equipment	80,990.00	71,133.00		0.00	71,133.00
54184MT	Maintenance of Structures	1,789.00	1,505.00		0.00	1,505.00
54184OP	Maintenance of Structures	34,677.00	18,147.00		0.00	18,147.00
54185	Memberships	0.00	0.00		0.00	0.00
54185OP	Memberships/Certifications	25,913.00	33,633.00		0.00	33,633.00
54190	Safety Equipment	0.00	0.00		0.00	0.00
54190OP	Safety Equipment	6,318.00	4,446.00		0.00	4,446.00
54200MT	Small Tools	486.00	1,568.00		0.00	1,568.00
54200OP	Small Tools	409.00	1,364.00		0.00	1,364.00
54210MT	Supplies - Shop	1,814.00	2,006.00		0.00	2,006.00
54210OP	Supplies - Shop	0.00	0.00		0.00	0.00
54220MT	Supplies - Field	898.00	1,136.00		0.00	1,136.00
54220OP	Supplies	4,318.00	3,102.00		0.00	3,102.00
54310	Special Dept - Chlorine / Salt	0.00	0.00		0.00	0.00
54310OP	Special Dept - Chlorine / Salt	28,473.00	39,281.00		0.00	39,281.00
54320	Special Dept - Sludge /Chemical	0.00	0.00		0.00	0.00
54320OP	Special Dept - Sludge /Chemical	61,011.00	42,614.00		0.00	42,614.00
54330	Special Dept - Oxygen/Propane	0.00	0.00		0.00	0.00
54330OP	Special Dept - Oxygen/Propane	6,925.00	5,869.00		0.00	5,869.00
54340	Special Dept - Emergency	0.00	0.00		0.00	0.00
54340OP	Special Dept - Emergency	17,279.00	0.00		0.00	0.00
54400	Training	0.00	0.00		0.00	0.00

Client: **1789 - Crestline Sanitation District**
 Engagement: **#1789 - BA-6/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **010 - Trial Balance**
 Workpaper: **020 - Classified Lead Sheets**

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 06/30/2023	JE Ref #	AJE	FINAL 06/30/2023
54400OP	Training	6,570.00	9,799.00		0.00	9,799.00
62100	Board Director's Fee	6,600.00	8,000.00		0.00	8,000.00
62200	Board Exp - Auto Expense	0.00	0.00		0.00	0.00
62300	Board Exp - Meals & Lodging	305.00	240.00		0.00	240.00
62400	Board Exp - Education & Training	0.00	0.00		0.00	0.00
64010	Advertising	0.00	0.00		0.00	0.00
64030	Bank Charges	14,971.00	15,536.00		0.00	15,536.00
64040	Computer Expense	7,284.00	10,023.00		0.00	10,023.00
64045	Due & Subscription	3,972.00	5,108.00		0.00	5,108.00
64050	Contract Labor	0.00	0.00		0.00	0.00
64060	Emergency Supplies	0.00	0.00		0.00	0.00
64080	Janitorial Service	9,540.00	8,820.00		0.00	8,820.00
64090	Lease Equipment - ADM	3,455.00	3,260.00		0.00	3,260.00
64095	Legal Notice	2,641.00	1,035.00		0.00	1,035.00
64100	Memberships	0.00	0.00		0.00	0.00
64120	Office Expense	4,320.00	4,252.00		0.00	4,252.00
64130	Office Supplies	6,498.00	6,096.00		0.00	6,096.00
64135	Penalties	529.00	0.00		0.00	0.00
64140	Pest Control	5,374.00	5,296.00		0.00	5,296.00
64150	Postage & Delivery	18,087.00	15,142.00		0.00	15,142.00
64160	Printing & Publications	16,560.00	8,163.00		0.00	8,163.00
64170	Public Relation	8,714.00	13,040.00		0.00	13,040.00
64180	Maintenance of Equipment	567.00	4,694.00		0.00	4,694.00
64190	Maintenance of Structure	6,507.00	14,199.00		0.00	14,199.00
64230	Training	597.00	675.00		0.00	675.00
64240	Travel	0.00	330.00		0.00	330.00
64245	Lodge - Meals	1,415.00	545.00		0.00	545.00
66000	Payroll Expenses	803.00	828.00		0.00	828.00
68100	Bad Debt Expense	54,196.00	4,238.00		0.00	4,238.00
68200	NSF Checks	0.00	0.00		0.00	0.00
Subtotal [05] Services and Supplies		683,094.00	663,557.00		0.00	663,557.00
Subgroup : [07] Utilities						
56100	Telephone	0.00	0.00		0.00	0.00
56100OP	Telephone	60,595.00	64,811.00		0.00	64,811.00
56210	Utilities - Electric	0.00	0.00		0.00	0.00
56210OP	Utilities - Electric	110,132.00	153,999.00		0.00	153,999.00
56220	Utilities - Gas	0.00	0.00		0.00	0.00
56220OP	Utilities - Gas	5,817.00	10,964.00		0.00	10,964.00
56230	Utilities - Water	0.00	0.00		0.00	0.00
56230OP	Utilities - Water	13,104.00	12,805.00		0.00	12,805.00
56240	Utilities - Trash	0.00	0.00		0.00	0.00
56240OP	Utilities - Trash	6,334.00	7,923.00		0.00	7,923.00
56300	Refuse Disposal	0.00	0.00		0.00	0.00
56300OP	Refuse Disposal	2,044.00	420.00		0.00	420.00
Subtotal [07] Utilities		198,026.00	250,922.00		0.00	250,922.00
Subgroup : [08] Depreciation						
59100	Depreciation - OP	0.00	0.00		(1.00)	(1.00)
59100MT	Depreciation Expense	245,278.00	247,139.00		0.00	247,139.00
59100OP	Depreciation - OP	298,611.00	294,060.00		0.00	294,060.00
69100	Depreciation - ADM	6,322.00	7,157.00		0.00	7,157.00
Subtotal [08] Depreciation		550,211.00	548,356.00		(1.00)	548,355.00
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [X1] Cost of Revenue		3,910,767.00	4,324,446.00		(20,564.00)	4,303,882.00
Cost of Sales		3,910,767.00	4,324,446.00		(20,564.00)	4,303,882.00
Group : [X2] General and Administrative						
Subgroup : [02] Board Expenses						
Subtotal [02] Board Expenses		0.00	0.00		0.00	0.00
Subgroup : [05] Bad Debts						
Subtotal [05] Bad Debts		0.00	0.00		0.00	0.00
Subgroup : [06] Depreciation and Amortization						
Subtotal [06] Depreciation and Amortization		0.00	0.00		0.00	0.00
Subgroup : None						
Subtotal : None		0.00	0.00		0.00	0.00
Total [X2] General and Administrative		0.00	0.00		0.00	0.00
Operating Expenses		0.00	0.00		0.00	0.00
Group : [X3] Other Income and Expenses						

Client: **1789 - Crestline Sanitation District**
 Engagement: **#1789 - BA-6/30/2023**
 Period Ending: **6/30/2023**
 Trial Balance: **010 - Trial Balance**
 Workpaper: **020 - Classified Lead Sheets**

Account	Description	1st PP-FINAL 6/30/2022	UNADJ 06/30/2023	JE Ref #	AJE	FINAL 06/30/2023
Subgroup : [01]	Other Expense					
83000	Election Cost	0.00	2,069.00		0.00	2,069.00
84000	Tax Deduction	3,526.00	3,902.00		0.00	3,902.00
89500	Other Expense	23.00	0.00		0.00	0.00
Subtotal [01]	Other Expense	<u>3,549.00</u>	<u>5,971.00</u>		<u>0.00</u>	<u>5,971.00</u>
Subgroup : [02]	Sale of Assets					
78000	Gain / Loss on Sales of Fixed A	(12,750.00)	0.00		0.00	0.00
Subtotal [02]	Sale of Assets	<u>(12,750.00)</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [03]	Interest Expense					
81000	Interest Expense	55,472.00	5,053.00		0.00	5,053.00
Subtotal [03]	Interest Expense	<u>55,472.00</u>	<u>5,053.00</u>		<u>0.00</u>	<u>5,053.00</u>
Subgroup : None						
Subtotal : None		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Total [X3] Other Income and Expenses		<u>46,271.00</u>	<u>11,024.00</u>		<u>0.00</u>	<u>11,024.00</u>
	Other Expenses	<u>46,271.00</u>	<u>11,024.00</u>		<u>0.00</u>	<u>11,024.00</u>
	TOTAL EXPENSE	<u>3,957,038.00</u>	<u>4,335,470.00</u>		<u>(20,564.00)</u>	<u>4,314,906.00</u>
	NET (INCOME) LOSS	<u>(2,073,202.00)</u>	<u>(1,014,276.00)</u>		<u>(20,564.00)</u>	<u>(1,034,840.00)</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>