

Crestline Sanitation District
Balance Sheet
As of October 31, 2019

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	575,759.31
10200 · Cash in Bank - Payroll	2,380.37
10500 · Petty Cash	200.00
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	578,639.68
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	80,482.53
11101 · Investments - Wealth&Fiduciary	7,456,378.76
11200 · Investments - CalTRUST	748,569.50
Total 11 · INVESTMENTS	8,285,430.79
Total Checking/Savings	8,864,070.47
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	111,077.22
12100 · A/R - Pilot Rock	1,300.00
12200 · A/R - Cleghorn	62,110.52
12400 · COBRA Receivable	1,438.62
12410 · COBRA Dental	118.21
12600 · A/R - Effluent Management	2,286.00
Total 12 · ACCTS RECEIVABLE	178,330.57
Total Accounts Receivable	178,330.57
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
14 · PREPAID	
14100 · Prepaid Expense	463.50
14200 · Prepaid Insurance	93,982.76
14300 · Prepaid Worker's Comp	41,937.00
Total 14 · PREPAID	136,383.26
Total Other Current Assets	1,113,017.75
Total Current Assets	10,155,418.79

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	Oct 31, 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	-15,832,955.98
16300 · Accm Depr - Structures & Imprv	-4,915,414.03
16400 · Accm Depr - Vehicles	-938,394.99
16500 · Accm Depr - Equipment	-427,499.43
16800 · Accm. Amortization	-42,969.45
16900 · Accm Depr - Capital Lease Asset	-9,543.20
Total 16 · ACCM DEPRECIATIONS	-22,166,777.08
Total Fixed Assets	8,865,608.75
Other Assets	
17 · CIP	
17340 · SCADA System	52,912.77
17345 · Miscellaneous Upgrades	8,550.00
17377 · Vehicle Replacement	56,155.12
17800 · SC Emergency Storage Pond	52,384.00
17810 · HC Dewatering Bldg & Clarifier	320,633.90
Total 17 · CIP	490,635.79
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	1,343,658.79
TOTAL ASSETS	20,364,686.33
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	44,669.13
Total Accounts Payable	44,669.13

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Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	706.67
21600 · Employee Appreciation Fund	4,136.03
Total 21 · OTHER CURRENT LIAB.	4,842.70
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-145.81
22200 · Retirement Payable	-275.56
Total 22 · PR LIABILITIES	-421.37
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
24 · OTHER LIABILITIES	
24930 · Deposit - Pinerose Cabins	7,840.00
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
Total 24 · OTHER LIABILITIES	79,605.62
Total Other Current Liabilities	210,109.10
Total Current Liabilities	254,778.23
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	36,817.49
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
Total 27 · LONG TERM LIABILITIES	2,377,667.07
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	382,223.00
Total 29 · DEFERRED INFLOWS	382,223.00
Total Long Term Liabilities	2,759,890.07
Total Liabilities	3,014,668.30

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	Oct 31, 19
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,222,992.09
33000 · Unrestricted Net Assets	-2,170,186.63
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	1,915,036.00
34300 · Replacement Reserve	5,493,539.00
34400 · Catastrophic Reserve	2,269,127.00
34500 · Curr Yr Capital Budget Reserve	813,188.00
Total 34000 · Board Designated Reserves	10,490,890.00
Total 30 · NET ASSETS	17,543,695.46
Net Income	-193,677.43
Total Equity	17,350,018.03
TOTAL LIABILITIES & EQUITY	20,364,686.33

Crestline Sanitation District Profit & Loss Budget Performance October 2019

	Oct 19	Budget	\$ Over Budget	Jul - Oct 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	2,149.62	0.00	2,149.62	1,035,192.94	956,875.16	78,317.78	3,023,616.00
42000 - Sewer Penalties	16,121.03	21,000.00	-4,878.97	25,518.97	42,000.00	-16,481.03	138,000.00
43000 - Pumped Waste Permits	2,347.84	2,100.00	247.84	10,787.24	8,775.00	2,012.24	25,625.00
44000 - Permit & Inspection Fees	219.00	292.00	-73.00	438.00	1,168.00	-730.00	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	2,600.00	2,600.00	0.00	7,800.00
48000 - Other Service Fees	24.00	41.67	-17.67	84.00	166.67	-82.67	500.00
49000 - Other Charges	0.00	0.00	0.00	3,335.26	0.00	3,335.26	0.00
Total 40 - REVENUE	21,511.49	24,083.67	-2,572.18	1,077,956.41	1,011,584.83	66,371.58	3,319,041.0
Total Income	21,511.49	24,083.67	-2,572.18	1,077,956.41	1,011,584.83	66,371.58	3,319,041.0
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	27,563.01	27,211.00	352.01	119,508.80	122,449.50	-2,940.70	353,743.00
51020MT - Salaries - OT	0.00	192.30	-192.30	0.00	865.40	-865.40	2,500.00
51030MT - Salaries - VAC	2,159.38	2,078.62	80.76	8,220.50	9,353.76	-1,133.26	27,022.00
51040MT - Salaries - SICK	1,579.48	1,491.24	88.24	4,888.14	6,710.52	-1,822.38	19,386.00
51050MT - Salaries - HOLIDAY	0.00	1,616.50	-1,616.50	2,928.15	5,253.45	-2,325.30	22,631.00
51060MT - Salaries - ON CALL / STANDBY	810.38	1,856.00	-1,045.62	9,300.05	8,352.00	948.05	24,128.00
51070MT - Salaries - CALL BACK	0.00	153.84	-153.84	507.88	692.32	-184.44	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	541.33	687.54	-146.21	2,904.19	3,093.92	-189.73	8,938.00
51150MT - Unemployment Expense	0.00	246.00	-246.00	0.00	1,108.00	-1,108.00	3,200.00
51200MT - Worker's Comp	1,423.34	1,505.84	-82.50	6,632.31	6,776.32	-144.01	19,576.00
51300MT - Employee Group Insurance	11,010.95	9,928.25	1,082.70	36,653.74	39,713.00	-3,059.26	119,139.00
51400MT - Retirement	12,754.55	13,914.00	-1,159.45	56,359.47	62,613.00	-6,253.53	180,882.00
51500MT - Seasonal MT Workers	978.39	12,750.00	-11,771.61	12,159.99	51,000.00	-38,840.01	76,500.00
51600MT - Nationwide ER Match	276.00	283.00	-7.00	1,242.00	1,273.50	-31.50	3,679.00
Total 51-MT - Salaries & Benefit - MAINT	59,096.81	73,914.13	-14,817.32	261,305.22	319,254.69	-57,949.47	863,324.0
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	46,349.47	41,660.00	4,689.47	191,723.62	187,470.00	4,253.62	541,580.00
51020OP - Salaries - OT	29.98	500.00	-470.02	2,606.83	2,250.00	356.83	6,500.00
51030OP - Salaries - VAC	2,265.70	3,418.92	-1,153.22	18,115.20	15,385.16	2,730.04	44,446.00
51040OP - Salaries - SICK	728.52	2,295.46	-1,566.94	4,895.88	10,329.58	-5,433.70	29,841.00
51050OP - Salaries - HOLIDAY	381.92	2,488.29	-2,106.37	5,527.98	8,086.92	-2,558.94	34,836.00
51060OP - Salaries - ON CALL / STANDBY	3,986.27	2,442.70	1,543.57	13,560.18	10,992.10	2,568.08	31,755.00
51070OP - Salaries - Call Back	0.00	50.00	-50.00	1,207.74	200.00	1,007.74	600.00
51100OP - Payroll Tax	898.98	1,049.92	-150.94	3,857.94	4,724.66	-866.72	13,649.00
51200OP - Worker's Comp	2,415.74	1,950.08	465.66	10,622.42	8,775.34	1,847.08	25,351.00
51300OP - Employee Group Insurance	12,450.88	12,301.50	149.38	48,255.56	49,206.00	-950.44	147,618.00
51400OP - Retirement	21,348.52	21,416.08	-67.56	93,663.96	96,372.34	-2,708.38	278,409.00
51600OP - Nationwide ER Match	147.00	121.00	26.00	627.00	544.50	82.50	1,573.00
Total 51-OP - SALARIES & BENEFIT - OP	91,002.98	89,693.95	1,309.03	394,664.31	394,336.60	327.71	1,156,158.0

Crestline Sanitation District
Profit & Loss Budget Performance
October 2019

	Oct 19	Budget	\$ Over Budget	Jul - Oct 19	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53300MT · Engineering	0.00	170.00	-170.00	0.00	680.00	-680.00	2,040.00
53900MT · Other Professional Svc	226.88	167.00	59.88	1,393.37	668.00	725.37	2,004.00
Total 53-MT · PROFESSIONAL SVC-MAINT	226.88	337.00	-110.12	1,393.37	1,348.00	45.37	4,044.0
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	4,250.00	-4,250.00	10,900.00	17,000.00	-6,100.00	51,000.00
53400OP · Laboratory Analysis	7,977.30	4,049.59	3,927.71	23,539.34	16,198.34	7,341.00	48,595.00
53700OP · Permits & Fees	2,622.79	4,226.42	-1,603.63	12,009.90	16,905.66	-4,895.76	50,717.00
53900OP · Other Professional	0.00	260.17	-260.17	704.97	1,040.68	-335.71	3,122.00
Total 53-OP · PROFESSIONAL SVC - OP	10,600.09	12,786.18	-2,186.09	47,154.21	51,144.68	-3,990.47	153,434.0
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	1,666.68	-1,666.68	5,000.00
54080MT · Clothing & Laundry	664.00	810.00	-146.00	2,640.69	3,240.00	-599.31	9,720.00
54170MT · Auto Expense - General	1,194.24	2,614.08	-1,419.84	7,138.54	10,456.34	-3,317.80	31,369.00
54182MT · Maintenance of Equipment	246.41	1,300.50	-1,054.09	2,221.79	5,202.00	-2,980.21	15,606.00
54184MT · Maintenance of Structures	0.00	605.92	-605.92	1,408.77	2,423.68	-1,014.91	7,271.00
54200MT · Small Tools	0.00	86.75	-86.75	321.59	347.00	-25.41	1,041.00
54210MT · Supplies - Shop	1,086.28	312.17	774.11	2,467.47	1,248.66	1,218.81	3,746.00
54220MT · Supplies - Field	139.41	308.83	-169.42	674.41	1,235.33	-560.92	3,706.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	3,330.34	6,454.92	-3,124.58	16,873.26	25,819.69	-8,946.43	77,459.0
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	2,547.32	2,516.50	30.82	9,586.06	10,066.00	-479.94	30,198.00
54023OP · Auto Expense - General	191.05	1,321.16	-1,130.11	1,371.50	5,284.64	-3,913.14	15,854.00
54030OP · Communication	0.00	260.25	-260.25	754.29	1,041.00	-286.71	3,123.00
54040OP · Due & Subscription	0.00	104.09	-104.09	0.00	416.34	-416.34	1,249.00
54050OP · Equipment Purchase	1,614.17	4,166.66	-2,552.49	1,614.17	16,666.67	-15,052.50	50,000.00
54060OP · Equipment Rental	2,086.81	1,250.00	836.81	5,141.82	5,000.00	141.82	15,000.00
54070OP · Insurance	4,837.05	4,259.91	577.14	19,348.16	17,039.66	2,308.50	51,119.00
54075OP · Insurance - Vehicle	2,992.01	2,650.25	341.76	11,968.04	10,601.00	1,367.04	31,803.00
54080OP · Clothing & Laundry	907.00	941.42	-34.42	2,978.90	3,765.66	-786.76	11,297.00
54090OP · Lodge & Meals	759.08	144.17	614.91	1,654.67	576.67	1,078.00	1,730.00
54100OP · Misc Expense	0.00	9.00	-9.00	0.00	36.00	-36.00	108.00
54182OP · Maintenance of Equipment	7,738.78	5,684.67	2,054.11	14,468.02	22,738.67	-8,270.65	68,216.00
54184OP · Maintenance of Structures	1,097.84	2,703.58	-1,605.74	8,654.75	10,814.34	-2,159.59	32,443.00
54185OP · Memberships/Certifications	7,222.00	2,539.25	4,682.75	14,205.00	10,157.00	4,048.00	30,471.00
54190OP · Safety Equipment	749.79	510.00	239.79	2,567.36	2,040.00	527.36	6,120.00
54200OP · Small Tools	16.35	173.42	-157.07	1,179.32	693.66	485.66	2,081.00
54220OP · Supplies	411.62	384.50	27.12	1,697.35	1,538.00	159.35	4,614.00
54310OP · Special Dept - Chlorine / Salt	1,787.98	2,585.17	-797.19	7,580.10	10,340.66	-2,760.56	31,022.00
54320OP · Special Dept - Sludge /Chemical	2,750.00	4,499.67	-1,749.67	14,537.19	17,998.66	-3,461.47	53,996.00
54330OP · Special Dept - Oxygen/Propane	0.00	335.33	-335.33	2,031.26	1,341.34	689.92	4,024.00
54340OP · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	11,666.66	-11,666.66	35,000.00
54400OP · Training	98.74	2,083.33	-1,984.59	1,951.55	8,333.34	-6,381.79	25,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	37,807.59	42,039.00	-4,231.41	123,289.51	168,155.97	-44,866.46	504,468.0

Crestline Sanitation District Profit & Loss Budget Performance October 2019

	Oct 19	Budget	\$ Over Budget	Jul - Oct 19	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	4,734.21	4,800.00	-65.79	18,959.83	19,200.00	-240.17	57,600.00
56210OP · Utilities - Electric	7,063.28	9,265.00	-2,201.72	32,135.54	37,060.00	-4,924.46	111,180.00
56220OP · Utilities - Gas	25.98	272.00	-246.02	132.09	1,088.00	-955.91	3,264.00
56230OP · Utilities - Water	674.90	800.42	-125.52	2,938.70	3,201.68	-262.98	9,605.00
56240OP · Utilities - Trash	509.84	499.50	10.34	2,039.36	1,998.00	41.36	5,994.00
56300OP · Refuse Disposal	0.00	196.33	-196.33	206.79	785.34	-578.55	2,356.00
Total 56 · UTILITIES - OP	13,008.21	15,833.25	-2,825.04	56,412.31	63,333.02	-6,920.71	189,999.0
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	23,371.00	20,041.33	3,329.67	93,484.00	80,165.34	13,318.66	240,496.00
Total 59-MT · Depreciation - MAINT	23,371.00	20,041.33	3,329.67	93,484.00	80,165.34	13,318.66	240,496.0
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	23,483.14	22,962.58	520.56	93,932.56	91,850.34	2,082.22	275,551.00
Total 59-OP · DEPR & AMORT - OP	23,483.14	22,962.58	520.56	93,932.56	91,850.34	2,082.22	275,551.0
Total COGS	261,927.04	284,062.34	-22,135.30	1,088,508.75	1,195,408.33	-106,899.58	3,464,933.0
Gross Profit	-240,415.55	-259,978.67	19,563.12	-10,552.34	-183,823.50	173,271.16	-145,892.0
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	24,573.35	22,213.08	2,360.27	106,816.24	99,958.84	6,857.40	288,770.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	184.94	120.00	64.94	400.00
61030 · Salaries - VAC ADM	542.16	1,924.92	-1,382.76	4,849.47	8,662.16	-3,812.69	25,024.00
61040 · Salaries - SICK ADM	194.89	616.46	-421.57	832.68	2,774.08	-1,941.40	8,014.00
61050 · Salaries - HOLIDAY ADM	0.00	668.29	-668.29	1,818.52	2,004.87	-186.35	9,356.00
61100 · Payroll Tax - ADM	512.76	764.24	-251.48	2,801.28	3,439.02	-637.74	9,935.00
61200 · Worker's Comp - ADM	89.54	91.62	-2.08	401.54	412.26	-10.72	1,191.00
61300 · Employee Group Insurance - ADM	6,438.41	5,926.83	511.58	25,394.28	23,707.32	1,686.96	71,122.00
61400 · Retirement - ADM	8,665.46	8,915.16	-249.70	38,698.46	40,118.18	-1,419.72	115,897.00
61600 · Nationwide - ER Match	193.60	162.84	30.76	871.20	732.82	138.38	2,117.00
Total 61 · SALARIES AND BENEFIT - ADM	41,210.17	41,323.44	-113.27	182,668.61	181,929.55	739.06	531,826.0
62 · BOARD EXPENSES							
62100 · Board Director's Fee	400.00	1,500.00	-1,100.00	1,100.00	6,000.00	-4,900.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	217.18	266.66	-49.48	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	66.66	-66.66	200.00
Total 62 · BOARD EXPENSES	400.00	1,583.34	-1,183.34	1,317.18	6,333.32	-5,016.14	19,000.0
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	4,682.17	-4,682.17	26,944.04	18,728.66	8,215.38	56,186.00
63200 · County Services	6.00	103.92	-97.92	35.00	415.64	-380.64	1,247.00
63300 · Legal	0.00	7,500.00	-7,500.00	8,962.50	30,000.00	-21,037.50	90,000.00
63500 · Software Support - ADM	1,309.44	1,250.00	59.44	3,484.54	5,000.00	-1,515.46	15,000.00
63900 · Other Professional - ADM	9,760.69	2,695.92	7,064.77	23,796.44	10,783.66	13,012.78	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	11,076.13	16,232.01	-5,155.88	63,222.52	64,927.96	-1,705.44	194,784.0

Crestline Sanitation District
Profit & Loss Budget Performance
October 2019

	Oct 19	Budget	\$ Over Budget	Jul - Oct 19	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,276.30	1,015.50	260.80	3,727.57	4,062.00	-334.43	12,186.00
64040 · Computer Expense	0.00	833.33	-833.33	0.00	3,333.34	-3,333.34	10,000.00
64045 · Due & Subscription	14.99	213.17	-198.18	283.96	852.66	-568.70	2,558.00
64080 · Janitorial Service	620.00	759.75	-139.75	3,100.00	3,039.00	61.00	9,117.00
64090 · Lease Equipment - ADM	0.00	1,734.00	-1,734.00	2,892.14	6,936.00	-4,043.86	20,808.00
64095 · Legal Notice	0.00	220.75	-220.75	123.00	883.00	-760.00	2,649.00
64120 · Office Expense	258.20	297.00	-38.80	1,465.75	1,188.00	277.75	3,564.00
64130 · Office Supplies	209.08	520.25	-311.17	3,010.00	2,081.00	929.00	6,243.00
64140 · Pest Control	296.00	294.58	1.42	1,304.00	1,178.32	125.68	3,535.00
64150 · Postage & Delivery	13.70	1,141.50	-1,127.80	6,118.65	7,283.00	-1,164.35	21,849.00
64160 · Printing & Publications	-180.00	1,281.50	-1,461.50	2,902.77	5,126.00	-2,223.23	15,378.00
64170 · Public Relation	73.80	83.33	-9.53	73.80	333.34	-259.54	1,000.00
64180 · Maintenance of Equipment	150.00	43.42	106.58	150.00	173.64	-23.64	521.00
64190 · Maintenance of Structure	4,500.00	1,250.00	3,250.00	14,047.05	5,000.00	9,047.05	15,000.00
64230 · Training	0.00	416.67	-416.67	250.00	1,666.64	-1,416.64	5,000.00
64240 · Travel	0.00	25.00	-25.00	259.26	100.00	159.26	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	1,082.44	400.00	682.44	1,200.00
66000 · Payroll Expenses	63.00	80.58	-17.58	273.00	322.34	-49.34	967.00
Total 64 · SERVICES AND SUPPLIES - ADM	7,295.07	10,310.33	-3,015.26	41,063.39	43,958.28	-2,894.89	131,875.0
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	3,700.0
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	508.56	524.08	-15.52	2,034.24	2,096.32	-62.08	6,289.00
Total 69 · DEPR & AMORT - ADM	508.56	524.08	-15.52	2,034.24	2,096.32	-62.08	6,289.0
Total Expense	60,489.93	69,973.20	-9,483.27	294,560.77	302,945.43	-8,384.66	887,474.0
Net Ordinary Income	-300,905.48	-329,951.87	29,046.39	-305,113.11	-486,768.93	181,655.82	-1,033,366.0
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	1,070,800.0
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	27,297.0

Crestline Sanitation District
Profit & Loss Budget Performance
October 2019

	<u>Oct 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul - Oct 19</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
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
76 · CONNECTION FEE							
76000 · Connection Fees	3,740.91			3,740.91			
Total 76 · CONNECTION FEE	3,740.91			3,740.91			
79 · OTHER INCOMES							
77000 · Interest Income	23,844.94	7,901.16	15,943.78	74,994.63	31,604.64	43,389.99	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	5,431.56	0.00	5,431.56	21,640.14	0.00	21,640.14	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	333.32	-333.32	1,000.00
Total 79 · OTHER INCOMES	29,276.50	7,984.49	21,292.01	96,634.77	31,937.96	64,696.81	95,814.00
Total Other Income	33,017.41	7,984.49	25,032.92	111,435.68	43,437.96	67,997.72	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	33,017.41	7,984.49	25,032.92	111,435.68	43,437.96	67,997.72	1,203,594.00
Net Income	-267,888.07	-321,967.38	54,079.31	-193,677.43	-443,330.97	249,653.54	170,228.00

Crestline Sanitation District
Statement of Cash Flows
October 2019

	Oct 19
OPERATING ACTIVITIES	
Net Income	-267,888.07
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	102,364.62
12400 · COBRA Receivable	1,438.62
12410 · COBRA Dental	118.21
14100 · Prepaid Expense	231.75
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	3,928.62
20000 · Accounts Payable	10,093.04
21600 · Employee Appreciation Fund	245.50
22000 · Payroll Liabilities	-372.47
Net cash provided by Operating Activities	-142,011.12
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	-20,692.49
17377 · Vehicle Replacement	-56,155.12
17800 · SC Emergency Storage Pond	-2,677.50
17810 · HC Dewatering Bldg & Clarifier	-25,276.00
Net cash provided by Investing Activities	-57,438.41
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	-200,174.72
Cash at beginning of period	9,064,245.19
Cash at end of period	8,864,070.47

