

Crestline Sanitation District
Balance Sheet
As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,153,628.41
10200 · Cash in Bank - Payroll	8,054.70
10500 · Petty Cash	200.00
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,162,183.11
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	80,482.53
11101 · Investments - Wealth&Fiduciary	7,458,231.23
11200 · Investments - CalTRUST	750,229.06
Total 11 · INVESTMENTS	8,288,942.82
Total Checking/Savings	9,451,125.93
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	174,323.45
12100 · A/R - Pilot Rock	1,950.00
12400 · COBRA Receivable	3,058.42
12410 · COBRA Dental	244.68
12600 · A/R - Effluent Management	2,286.00
Total 12 · ACCTS RECEIVABLE	181,862.55
Total Accounts Receivable	181,862.55
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	283,400.26
13350 · SS01 - Sewer Availability Recv	9,170.67
13500 · Accrued A/R	524,455.69
Total 13 · OTHER RECEIVABLE	817,026.62

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14 · PREPAID	
14200 · Prepaid Insurance	78,324.64
14300 · Prepaid Worker's Comp	31,785.38
Total 14 · PREPAID	110,110.02
Total Other Current Assets	941,585.60
Total Current Assets	10,574,574.08
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	-15,860,740.32
16300 · Accm Depr - Structures & Imprv	-4,963,499.33
16400 · Accm Depr - Vehicles	-949,945.93
16500 · Accm Depr - Equipment	-432,934.35
16800 · Accm. Amortization	-43,039.97
16900 · Accm Depr - Capital Lease Asset	-11,342.58
Total 16 · ACCM DEPRECIATIONS	-22,261,502.48
Total Fixed Assets	8,770,883.35
Other Assets	
17 · CIP	
17340 · SCADA System	77,327.21
17345 · Miscellaneous Upgrades	23,879.31
17376 · HC Electrical Upgrades	1,787.78
17377 · Vehicle Replacement	56,155.12
17800 · SC Emergency Storage Pond	54,441.50
17810 · HC Dewatering Bldg & Clarifier	366,436.85
Total 17 · CIP	580,027.77

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19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	346,824.00
19830 · Deferred Outflows - Actuarial	501,066.00
19850 · Deferred Outflow-OPEB Actuarial	5,133.00
	853,023.00
Total 19 · DEFERRED OUTFLOWS	853,023.00
Total Other Assets	1,433,050.77
TOTAL ASSETS	20,778,508.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	10,679.49
	10,679.49
Total Accounts Payable	10,679.49
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	706.67
21600 · Employee Appreciation Fund	3,505.77
	4,212.44
Total 21 · OTHER CURRENT LIAB.	4,212.44
22 · PR LIABILITIES	
22000 · Payroll Liabilities	218.40
	218.40
Total 22 · PR LIABILITIES	218.40
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
	126,082.15
Total 23 · ACCRUED LIABILITIES	126,082.15

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24 · OTHER LIABILITIES	
24930 · Deposit - Pinerose Cabins	6,762.50
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	78,528.12
Total Other Current Liabilities	209,041.11
Total Current Liabilities	219,720.60
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	35,367.11
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	2,376,216.69
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	382,223.00
Total 29 · DEFERRED INFLOWS	382,223.00
Total Long Term Liabilities	2,758,439.69
Total Liabilities	2,978,160.29
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

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Accrual Basis

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	Dec 31, 19
39000 · *Unrestricted Net Assets	-52.84
Net Income	256,705.29
Total Equity	17,800,347.91
TOTAL LIABILITIES & EQUITY	20,778,508.20

Crestline Sanitation District
Profit & Loss Budget Performance
December 2019

01/06/20

Accrual Basis

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 · Sewer Service Fees	815.09	0.00	815.09	1,550,643.71	1,473,560.37	77,083.34	3,023,616.00
42000 · Sewer Penalties	20,879.71	24,000.00	-3,120.29	46,388.90	66,000.00	-19,611.10	138,000.00
43000 · Pumped Waste Permits	1,412.80	2,075.00	-662.20	15,753.30	12,950.00	2,803.30	25,625.00
44000 · Permit & Inspection Fees	219.00	291.00	-72.00	876.00	1,750.00	-874.00	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	3,900.00	3,900.00	0.00	7,800.00
48000 · Other Service Fees	0.00	41.66	-41.66	108.00	250.00	-142.00	500.00
49000 · Other Charges	0.00	0.00	0.00	3,335.26	0.00	3,335.26	0.00
Total 40 - REVENUE	23,976.60	27,057.66	-3,081.06	1,621,005.17	1,558,410.37	62,594.80	3,319,041.00
Total Income	23,976.60	27,057.66	-3,081.06	1,621,005.17	1,558,410.37	62,594.80	3,319,041.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	38,249.41	40,816.50	-2,567.09	182,803.04	190,477.00	-7,673.96	353,743.00
51020MT · Salaries - OT	0.00	288.50	-288.50	0.00	1,346.20	-1,346.20	2,500.00
51030MT · Salaries - VAC	4,556.44	3,117.90	1,438.54	17,524.08	14,550.28	2,973.80	27,022.00
51040MT · Salaries - SICK	3,580.66	2,236.80	1,343.86	9,680.59	10,438.56	-757.97	19,386.00
51050MT · Salaries - HOLIDAY	5,049.12	4,849.50	199.62	9,642.61	14,952.45	-5,309.84	22,631.00
51060MT · Salaries - ON CALL / STANDBY	2,633.52	2,784.00	-150.48	14,360.84	12,992.00	1,368.84	24,128.00
51070MT · Salaries - CALL BACK	970.04	230.80	739.24	1,617.20	1,076.96	540.24	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	780.54	1,031.30	-250.76	4,190.30	4,812.76	-622.46	8,938.00
51150MT · Unemployment Expense	0.00	370.00	-370.00	0.00	1,724.00	-1,724.00	3,200.00
51200MT · Worker's Comp	2,318.30	2,258.80	59.50	10,471.88	10,540.96	-69.08	19,576.00
51300MT · Employee Group Insurance	9,009.55	9,928.25	-918.70	55,468.05	59,569.50	-4,101.45	119,139.00
51400MT · Retirement	20,504.51	20,871.00	-366.49	90,596.20	97,398.00	-6,801.80	180,882.00
51500MT · Seasonal MT Workers	0.00	0.00	0.00	12,159.99	51,000.00	-38,840.01	76,500.00
51600MT · Nationwide ER Match	414.00	424.50	-10.50	1,932.00	1,981.00	-49.00	3,679.00
Total 51-MT · Salaries & Benefit - MAINT	88,066.09	89,207.85	-1,141.76	410,446.78	472,859.67	-62,412.89	863,324.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	64,089.83	62,490.00	1,599.83	298,671.32	291,620.00	7,051.32	541,580.00
51020OP · Salaries - OT	1,219.54	750.00	469.54	3,935.69	3,500.00	435.69	6,500.00
51030OP · Salaries - VAC	5,288.13	5,128.40	159.73	27,172.79	23,932.48	3,240.31	44,446.00
51040OP · Salaries - SICK	1,967.10	3,443.20	-1,476.10	9,056.76	16,068.24	-7,011.48	29,841.00
51050OP · Salaries - HOLIDAY	5,286.95	7,464.87	-2,177.92	12,262.01	23,016.66	-10,754.65	34,836.00
51060OP · Salaries - ON CALL / STANDBY	4,802.39	3,664.00	1,138.39	20,871.82	17,098.80	3,773.02	31,755.00
51070OP · Salaries - Call Back	1,242.98	50.00	1,192.98	2,543.00	300.00	2,243.00	600.00
51100OP · Payroll Tax	1,319.16	1,574.90	-255.74	6,026.99	7,349.48	-1,322.49	13,649.00
51200OP · Worker's Comp	3,731.61	2,925.10	806.51	16,710.29	13,650.52	3,059.77	25,351.00
51300OP · Employee Group Insurance	11,222.74	12,301.50	-1,078.76	71,745.98	73,809.00	-2,063.02	147,618.00
51400OP · Retirement	32,036.17	32,124.10	-87.93	146,746.82	149,912.52	-3,165.70	278,409.00
51600OP · Nationwide ER Match	220.50	181.50	39.00	994.50	847.00	147.50	1,573.00
Total 51-OP · SALARIES & BENEFIT - OP	132,427.10	132,097.57	329.53	616,737.97	621,104.70	-4,366.73	1,156,158.00

Crestline Sanitation District Profit & Loss Budget Performance December 2019

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53300MT · Engineering	0.00	170.00	-170.00	0.00	1,020.00	-1,020.00	2,040.00
53900MT · Other Professional Svc	107.08	167.00	-59.92	1,722.40	1,002.00	720.40	2,004.00
Total 53-MT · PROFESSIONAL SVC-MAINT	107.08	337.00	-229.92	1,722.40	2,022.00	-299.60	4,044.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	4,250.00	-4,250.00	18,443.01	25,500.00	-7,056.99	51,000.00
53400OP · Laboratory Analysis	0.00	4,049.59	-4,049.59	28,620.94	24,297.51	4,323.43	48,595.00
53700OP · Permits & Fees	0.00	4,226.42	-4,226.42	42,726.51	25,358.50	17,368.01	50,717.00
53900OP · Other Professional	800.00	260.16	539.84	2,448.29	1,561.00	887.29	3,122.00
Total 53-OP · PROFESSIONAL SVC - OP	800.00	12,786.17	-11,986.17	92,238.75	76,717.01	15,521.74	153,434.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54021MT · Auto Expense - Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	416.67	-416.67	0.00	2,500.02	-2,500.02	5,000.00
54080MT · Clothing & Laundry	602.33	810.00	-207.67	3,992.13	4,860.00	-867.87	9,720.00
54170MT · Auto Expense - General	829.40	2,614.08	-1,784.68	9,373.72	15,684.51	-6,310.79	31,369.00
54182MT · Maintenance of Equipment	4,692.56	1,300.50	3,392.06	7,655.89	7,803.00	-147.11	15,606.00
54184MT · Maintenance of Structures	2,217.88	605.91	1,611.97	4,410.18	3,635.50	774.68	7,271.00
54200MT · Small Tools	0.00	86.75	-86.75	321.59	520.50	-198.91	1,041.00
54210MT · Supplies - Shop	120.16	312.17	-192.01	2,643.54	1,873.00	770.54	3,746.00
54220MT · Supplies - Field	0.00	308.83	-308.83	1,030.99	1,853.00	-822.01	3,706.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	8,462.33	6,454.91	2,007.42	29,428.04	38,729.53	-9,301.49	77,459.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	2,079.26	2,516.50	-437.24	13,991.98	15,099.00	-1,107.02	30,198.00
54022OP · Auto Expense - Mileage	0.00			244.18			
54023OP · Auto Expense - General	1,172.00	1,321.17	-149.17	4,233.61	7,926.98	-3,693.37	15,854.00
54030OP · Communication	0.00	260.25	-260.25	1,257.15	1,561.50	-304.35	3,123.00
54040OP · Due & Subscription	0.00	104.08	-104.08	0.00	624.50	-624.50	1,249.00
54050OP · Equipment Purchase	0.00	4,166.66	-4,166.66	1,614.17	24,999.99	-23,385.82	50,000.00
54060OP · Equipment Rental	0.00	1,250.00	-1,250.00	5,141.82	7,500.00	-2,358.18	15,000.00
54070OP · Insurance	4,837.05	4,259.92	577.13	29,022.26	25,559.50	3,462.76	51,119.00
54075OP · Insurance - Vehicle	2,992.01	2,650.25	341.76	17,952.06	15,901.50	2,050.56	31,803.00
54080OP · Clothing & Laundry	779.31	941.42	-162.11	4,309.27	5,648.50	-1,339.23	11,297.00
54090OP · Lodge & Meals	0.00	144.17	-144.17	2,097.50	865.00	1,232.50	1,730.00
54100OP · Misc Expense	0.00	9.00	-9.00	0.00	54.00	-54.00	108.00
54182OP · Maintenance of Equipment	7,197.33	5,684.66	1,512.67	26,963.21	34,108.00	-7,144.79	68,216.00
54184OP · Maintenance of Structures	3,534.11	2,703.58	830.53	12,858.93	16,221.50	-3,362.57	32,443.00
54185OP · Memberships/Certifications	9,105.00	2,539.25	6,565.75	24,263.00	15,235.50	9,027.50	30,471.00
54190OP · Safety Equipment	1,009.79	510.00	499.79	4,510.14	3,060.00	1,450.14	6,120.00
54200OP · Small Tools	0.00	173.42	-173.42	1,255.22	1,040.50	214.72	2,081.00
54220OP · Supplies	199.65	384.50	-184.85	1,987.61	2,307.00	-319.39	4,614.00
54310OP · Special Dept - Chlorine / Salt	2,095.35	2,585.17	-489.82	11,875.08	15,511.00	-3,635.92	31,022.00
54320OP · Special Dept - Sludge /Chemical	0.00	4,499.67	-4,499.67	18,646.15	26,998.00	-8,351.85	53,996.00
54330OP · Special Dept - Oxygen/Propane	0.00	335.33	-335.33	2,031.26	2,012.00	19.26	4,024.00
54340OP · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	17,500.00	-17,500.00	35,000.00
54400OP · Training	759.99	2,083.33	-1,323.34	3,244.01	12,500.00	-9,255.99	25,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	35,760.85	42,039.00	-6,278.15	187,498.61	252,233.97	-64,735.36	504,468.00

Crestline Sanitation District Profit & Loss Budget Performance December 2019

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	4,453.91	4,800.00	-346.09	28,240.58	28,800.00	-559.42	57,600.00
56210OP · Utilities - Electric	5,411.12	9,265.00	-3,853.88	43,123.16	55,590.00	-12,466.84	111,180.00
56220OP · Utilities - Gas	282.85	272.00	10.85	521.39	1,632.00	-1,110.61	3,264.00
56230OP · Utilities - Water	645.50	800.40	-154.90	4,283.70	4,802.50	-518.80	9,605.00
56240OP · Utilities - Trash	509.84	499.50	10.34	2,549.20	2,997.00	-447.80	5,994.00
56300OP · Refuse Disposal	0.00	196.33	-196.33	456.79	1,178.00	-721.21	2,356.00
Total 56 · UTILITIES - OP	11,303.22	15,833.23	-4,530.01	79,174.82	94,999.50	-15,824.68	189,999.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	23,371.00	20,041.33	3,329.67	140,226.00	120,248.00	19,978.00	240,496.00
Total 59-MT · Depreciation - MAINT	23,371.00	20,041.33	3,329.67	140,226.00	120,248.00	19,978.00	240,496.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	23,483.14	22,962.58	520.56	140,898.84	137,775.50	3,123.34	275,551.00
Total 59-OP · DEPR & AMORT - OP	23,483.14	22,962.58	520.56	140,898.84	137,775.50	3,123.34	275,551.00
Total COGS	323,780.81	341,759.64	-17,978.83	1,698,372.21	1,816,689.88	-118,317.67	3,464,933.00
Gross Profit	-299,804.21	-314,701.98	14,897.77	-77,367.04	-258,279.51	180,912.47	-145,892.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	36,660.13	33,319.60	3,340.53	167,716.89	155,491.52	12,225.37	288,770.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	322.72	200.00	122.72	400.00
61030 · Salaries - VAC ADM	180.72	2,887.40	-2,706.68	4,826.88	13,474.48	-8,647.60	25,024.00
61040 · Salaries - SICK ADM	624.68	924.70	-300.02	1,877.58	4,315.24	-2,437.66	8,014.00
61050 · Salaries - HOLIDAY ADM	1,993.68	2,004.85	-11.17	4,666.68	6,014.57	-1,347.89	9,356.00
61100 · Payroll Tax - ADM	769.91	1,146.30	-376.39	4,074.62	5,349.56	-1,274.94	9,935.00
61200 · Worker's Comp - ADM	134.31	137.40	-3.09	625.72	641.28	-15.56	1,191.00
61300 · Employee Group Insurance - ADM	6,262.53	5,926.83	335.70	38,005.08	35,560.98	2,444.10	71,122.00
61400 · Retirement - ADM	12,998.19	13,372.70	-374.51	60,416.90	62,406.04	-1,989.14	115,897.00
61600 · Nationwide - ER Match	290.40	244.30	46.10	1,355.20	1,139.96	215.24	2,117.00
Total 61 · SALARIES AND BENEFIT - ADM	59,914.55	60,004.08	-89.53	283,888.27	284,593.63	-705.36	531,826.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	200.00	1,500.00	-1,300.00	1,700.00	9,000.00	-7,300.00	18,000.00
62300 · Board Exp - Meals & Lodging	34.05	66.65	-32.60	286.26	399.98	-113.72	800.00
62400 · Board Exp - Education & Training	0.00	16.65	-16.65	0.00	99.98	-99.98	200.00
Total 62 · BOARD EXPENSES	234.05	1,583.30	-1,349.25	1,986.26	9,499.96	-7,513.70	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	4,682.15	-4,682.15	33,563.22	28,092.98	5,470.24	56,186.00
63200 · County Services	14.00	103.92	-89.92	55.00	623.48	-568.48	1,247.00
63300 · Legal	0.00	7,500.00	-7,500.00	16,022.50	45,000.00	-28,977.50	90,000.00
63500 · Software Support - ADM	1,164.15	1,250.00	-85.85	5,472.22	7,500.00	-2,027.78	15,000.00
63900 · Other Professional - ADM	1,041.18	2,695.92	-1,654.74	37,530.79	16,175.50	21,355.29	32,351.00
63950 · Effluent Management	180.00	0.00	180.00	315.00	0.00	315.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	2,399.33	16,231.99	-13,832.66	92,958.73	97,391.96	-4,433.23	194,784.00

Crestline Sanitation District Profit & Loss Budget Performance December 2019

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,186.30	1,015.50	170.80	5,758.58	6,093.00	-334.42	12,186.00
64040 · Computer Expense	0.00	833.33	-833.33	0.00	5,000.00	-5,000.00	10,000.00
64045 · Due & Subscription	29.98	213.17	-183.19	539.42	1,279.00	-739.58	2,558.00
64080 · Janitorial Service	620.00	759.75	-139.75	4,340.00	4,558.50	-218.50	9,117.00
64090 · Lease Equipment - ADM	48.49	1,734.00	-1,685.51	5,785.62	10,404.00	-4,618.38	20,808.00
64095 · Legal Notice	760.00	220.75	539.25	1,567.00	1,324.50	242.50	2,649.00
64120 · Office Expense	623.33	297.00	326.33	2,293.38	1,782.00	511.38	3,564.00
64130 · Office Supplies	368.09	520.25	-152.16	4,447.03	3,121.50	1,325.53	6,243.00
64140 · Pest Control	145.00	294.58	-149.58	1,840.00	1,767.48	72.52	3,535.00
64150 · Postage & Delivery	15.05	1,141.50	-1,126.45	9,140.55	10,924.50	-1,783.95	21,849.00
64160 · Printing & Publications	540.89	1,281.50	-740.61	3,487.55	7,689.00	-4,201.45	15,378.00
64170 · Public Relation	0.00	83.33	-83.33	84.55	500.00	-415.45	1,000.00
64180 · Maintenance of Equipment	0.00	43.42	-43.42	150.00	260.48	-110.48	521.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	14,047.05	7,500.00	6,547.05	15,000.00
64230 · Training	0.00	416.67	-416.67	250.00	2,499.98	-2,249.98	5,000.00
64240 · Travel	0.00	25.00	-25.00	259.26	150.00	109.26	300.00
64245 · Lodge - Meals	38.25	100.00	-61.75	1,165.45	600.00	565.45	1,200.00
66000 · Payroll Expenses	305.90	80.60	225.30	676.90	483.52	193.38	967.00
Total 64 · SERVICES AND SUPPLIES - ADM	4,681.28	10,310.35	-5,629.07	55,832.34	65,937.46	-10,105.12	131,875.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,254.83	3,700.00	554.83	3,700.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	4,254.83	3,700.00	554.83	3,700.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	508.56	524.08	-15.52	3,051.36	3,144.48	-93.12	6,289.00
Total 69 · DEPR & AMORT - ADM	508.56	524.08	-15.52	3,051.36	3,144.48	-93.12	6,289.00
Total Expense	67,737.77	88,653.80	-20,916.03	441,971.79	464,267.49	-22,295.70	887,474.00
Net Ordinary Income	-367,541.98	-403,355.78	35,813.80	-519,338.83	-722,547.00	203,208.17	-1,033,366.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	470,379.76	370,707.00	99,672.76	640,348.96	515,841.00	124,507.96	1,063,200.00
71300 · Prop Taxes-PRI SEC & UNSEC	712.94	751.00	-38.06	7,627.79	5,122.00	2,505.79	6,600.00
71500 · Int & Pen Delinquent Taxes	87.73	210.00	-122.27	652.01	650.00	2.01	1,000.00
Total 71 · PROP TAXES	471,180.43	371,668.00	99,512.43	648,628.76	521,613.00	127,015.76	1,070,800.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	11,060.00	11,500.00	-440.00	11,500.00
72200 · Special Assessment - PRIOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72300 · Special Assessment-DELQ&PENALTY	4.73	4.00	0.73	307.88	619.00	-311.12	737.00
72500 · Special Assessment SU01-DLQ&PEN	1,051.99	1,600.00	-548.01	5,722.84	7,800.00	-2,077.16	15,060.00
Total 72 · SPECIAL ASSESSMENTS	1,056.72	1,604.00	-547.28	17,090.72	19,919.00	-2,828.28	27,297.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	1,530.91	2,100.00	-569.09	1,530.91	2,100.00	-569.09	11,869.00
Total 73 · GRANTS AND AIDS	1,530.91	2,100.00	-569.09	1,530.91	2,100.00	-569.09	11,869.00

Crestline Sanitation District
Profit & Loss Budget Performance
December 2019

01/06/20

Accrual Basis

	Dec 19	Budget	\$ Over Budget	Jul - Dec 19	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
79 · OTHER INCOMES							
77000 · Interest Income	5,203.40	7,901.17	-2,697.77	88,586.45	47,406.98	41,179.47	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	-2,030.47	0.00	-2,030.47	13,423.72	0.00	13,423.72	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	909.53	83.35	826.18	909.53	500.00	409.53	1,000.00
Total 79 · OTHER INCOMES	4,082.46	7,984.52	-3,902.06	102,919.70	47,906.98	55,012.72	95,814.00
Total Other Income	477,850.52	383,356.52	94,494.00	777,651.91	591,538.98	186,112.93	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	1,180.07	273.25	906.82	1,607.79	546.50	1,061.29	2,186.00
Total 80 · OTHER EXPENSES	1,180.07	273.25	906.82	1,607.79	546.50	1,061.29	2,186.00
Total Other Expense	1,180.07	273.25	906.82	1,607.79	546.50	1,061.29	2,186.00
Net Other Income	476,670.45	383,083.27	93,587.18	776,044.12	590,992.48	185,051.64	1,203,594.00
Net Income	109,128.47	-20,272.51	129,400.98	256,705.29	-131,554.52	388,259.81	170,228.00

Crestline Sanitation District
Statement of Cash Flows
December 2019

	Dec 19
OPERATING ACTIVITIES	
Net Income	109,128.47
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	107,098.26
12400 · COBRA Receivable	-181.18
12410 · COBRA Dental	-8.26
13300 · SU01-Delinq Tax Roll Receivable	116,412.22
13350 · SS01 - Sewer Availability Recv	3,118.03
14100 · Prepaid Expense	231.75
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	6,184.22
20000 · Accounts Payable	-26,175.46
21600 · Employee Appreciation Fund	-197.34
2110 · Direct Deposit Liabilities	39,127.29
22000 · Payroll Liabilities	366.97
	362,934.03
Net cash provided by Operating Activities	362,934.03
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	-11,795.50
17376 · HC Electrical Upgrades	-1,787.78
17810 · HC Dewatering Bldg & Clarifier	-17,316.75
	16,462.67
Net cash provided by Investing Activities	16,462.67
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.19
	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	378,671.51
Cash at beginning of period	9,072,454.42
Cash at end of period	9,451,125.93

