

11:59 AM

11/06/20

Accrual Basis

Crestline Sanitation District
Balance Sheet
As of October 31, 2020

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	759,693.87
10200 · Cash in Bank - Payroll	59,669.72
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	819,862.89
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	81,822.48
11101 · Investments - Wealth&Fiduciary	7,621,769.47
11200 · Investments - CalTRUST	768,992.66
Total 11 · INVESTMENTS	8,472,584.61
Total Checking/Savings	9,292,447.50
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	113,451.65
12100 · A/R - Pilot Rock	1,950.00
12400 · COBRA Receivable	879.29
12410 · COBRA Dental	114.08
12700 · Pumped Waste	1,866.35
Total 12 · ACCTS RECEIVABLE	118,261.37
Total Accounts Receivable	118,261.37
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	424,822.87
13350 · SS01 - Sewer Availability Recv	15,744.62
13500 · Accrued A/R	554,645.87
Total 13 · OTHER RECEIVABLE	995,213.36

11:59 AM

11/06/20

Accrual Basis

Crestline Sanitation District
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
14 · PREPAID	
14100 · Prepaid Expense	477.42
14200 · Prepaid Insurance	130,397.23
14300 · Prepaid Worker's Comp	39,857.91
	<hr/>
Total 14 · PREPAID	170,732.56
Total Other Current Assets	1,180,394.88
	<hr/>
Total Current Assets	10,591,103.75
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,904.99
15300 · Structures & Improvements	11,482,326.55
15400 · Vehicles	1,301,995.15
15500 · Equipments	657,014.60
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
	<hr/>
Total 15 · CAPITAL ASSETS	31,420,449.89
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-15,979,176.66
16300 · Accm Depr - Structures & Imprv	-5,194,815.03
16400 · Accm Depr - Vehicles	-991,534.50
16500 · Accm Depr - Equipment	-456,093.80
16800 · Accm. Amortization	-109,153.58
16900 · Accm Depr - Capital Lease Asset	-16,512.32
	<hr/>
Total 16 · ACCM DEPRECIATIONS	-22,747,285.89
Total Fixed Assets	8,673,164.00
Other Assets	
17 · CIP	
17340 · SCADA System	28,277.36
17345 · Miscellaneous Upgrades	4,134.70
17376 · Electrical Upgrades	5,090.75
17377 · Vehicle Replacement	120,060.83
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	853,725.27
17850 · N.O.V.	33,191.04
	<hr/>
Total 17 · CIP	1,099,207.70

Crestline Sanitation District
Balance Sheet
As of October 31, 2020

	Oct 31, 20
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	369,365.00
19830 · Deferred Outflows - Actuarial	449,245.00
19850 · Deferred Outflow-OPEB Actuarial	1,636,675.00
Total 19 · DEFERRED OUTFLOWS	2,455,285.00
Total Other Assets	3,554,492.70
TOTAL ASSETS	22,818,760.45
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	6,063.38
Total Accounts Payable	6,063.38
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	3,458.64
Total 21 · OTHER CURRENT LIAB.	4,440.53
22 · PR LIABILITIES	
22000 · Payroll Liabilities	127.68
22100 · Payroll Tax Payable	-22.46
22200 · Retirement Payable	18.09
Total 22 · PR LIABILITIES	123.31
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	42,846.36
23150 · Accrued Payroll Tax	843.96
23200 · Accrued Retirement	15,809.04
23250 · Accrued Worker's Comp	1,486.53
Total 23 · ACCRUED LIABILITIES	60,985.89

Crestline Sanitation District
Balance Sheet
As of October 31, 2020

	Oct 31, 20
24 · OTHER LIABILITIES	
24930 · Deposit - Pinerose Cabins	6,575.00
25920 · Current Portion-Compensated Abs	23,644.60
25950 · Curr Portin-Share of County POB	52,850.00
25970 · Curr Portion of CLO	7,098.80
	90,168.40
Total 24 · OTHER LIABILITIES	90,168.40
Total Other Current Liabilities	155,718.13
Total Current Liabilities	161,781.51
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	30,090.13
27400 · Employee Compensated Abs-LT	94,578.44
27500 · Share of County POB	164,702.00
27700 · OPEB Obligation	2,117,468.00
27800 · Pension Liability	1,938,996.00
27970 · Less Current Portion of CLO	-7,098.80
	4,338,735.77
Total 27 · LONG TERM LIABILITIES	4,338,735.77
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	231,085.00
	231,085.00
Total 29 · DEFERRED INFLOWS	231,085.00
Total Long Term Liabilities	4,569,820.77
Total Liabilities	4,731,602.28
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,222,992.09
33000 · Unrestricted Net Assets	-2,648,993.63
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	2,025,849.00
34300 · Replacement Reserve	5,639,912.00
34400 · Catastrophic Reserve	2,274,436.00
34500 · Curr Yr Capital Budget Reserve	1,029,500.00
	10,969,697.00
Total 34000 · Board Designated Reserves	10,969,697.00
Total 30 · NET ASSETS	17,543,695.46

11:59 AM

11/06/20

Accrual Basis

Crestline Sanitation District
Balance Sheet
As of October 31, 2020

	Oct 31, 20
39000 · *Unrestricted Net Assets	654,007.30
Net Income	-110,544.59
Total Equity	18,087,158.17
TOTAL LIABILITIES & EQUITY	22,818,760.45

Crestline Sanitation District Profit & Loss Budget Performance October 2020

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 · Sewer Service Fees	5,218.18	0.00	5,218.18	1,118,239.28	1,115,769.00	2,470.28	3,347,309.00
42000 · Sewer Penalties	0.00	0.00	0.00	0.00	0.00	0.00	72,400.00
43000 · Pumped Waste Permits	4,024.83	2,135.40	1,889.43	13,637.89	8,541.70	5,096.19	25,625.00
44000 · Permit & Inspection Fees	219.00	120.00	99.00	1,533.00	470.00	1,063.00	1,400.00
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	0.00	16.66	-16.66	0.00	66.68	-66.68	200.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 - REVENUE	10,112.01	2,922.06	7,189.95	1,136,010.17	1,127,447.38	8,562.79	3,574,734.00
Total Income	10,112.01	2,922.06	7,189.95	1,136,010.17	1,127,447.38	8,562.79	3,574,734.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT · Salaries - REG	22,137.31	28,445.08	-6,307.77	100,265.24	113,780.32	-13,515.08	369,786.00
51020MT · Salaries - OT	0.00	41.67	-41.67	0.00	166.64	-166.64	500.00
51030MT · Salaries - VAC	1,694.83	2,345.00	-650.17	11,620.17	9,380.00	2,240.17	28,140.00
51040MT · Salaries - SICK	656.08	1,688.75	-1,032.67	5,126.63	6,755.00	-1,628.37	20,265.00
51050MT · Salaries - HOLIDAY	0.00	1,819.00	-1,819.00	3,015.68	5,457.00	-2,441.32	23,657.00
51060MT · Salaries - ON CALL / STANDBY	1,451.50	2,241.75	-790.25	8,212.15	8,967.00	-754.85	26,901.00
51070MT · Salaries - CALL BACK	71.74	166.66	-94.92	784.86	666.66	118.20	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	749.13	721.14	27.99	3,259.11	2,884.56	374.55	9,375.00
51150MT · Unemployment Expense	0.00	246.16	-246.16	0.00	984.64	-984.64	3,200.00
51200MT · Worker's Comp	1,478.13	1,707.54	-229.41	7,021.55	6,830.16	191.39	22,198.00
51300MT · Employee Group Insurance	7,891.71	10,164.75	-2,273.04	33,300.43	40,659.00	-7,358.57	121,977.00
51400MT · Retirement	11,600.96	15,840.00	-4,239.04	56,151.37	63,359.00	-7,207.63	190,078.00
51500MT · Seasonal MT Workers	4,969.60	8,500.00	-3,530.40	19,754.16	34,000.00	-14,245.84	51,000.00
51600MT · Nationwide ER Match	153.70	306.58	-152.88	1,480.12	1,226.32	253.80	3,679.00
Total 51-MT - Salaries & Benefit - MAINT	52,854.69	74,234.08	-21,379.39	249,991.47	295,116.30	-45,124.83	872,756.00
51-OP - SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	39,630.90	44,284.00	-4,653.10	168,541.89	177,136.00	-8,594.11	575,699.00
51020OP · Salaries - OT	39.42	541.67	-502.25	476.40	2,166.66	-1,690.26	6,500.00
51030OP · Salaries - VAC	3,635.65	3,909.75	-274.10	21,756.47	15,639.00	6,117.47	46,917.00
51040OP · Salaries - SICK	494.43	2,643.00	-2,148.57	9,137.10	10,572.00	-1,434.90	31,716.00
51050OP · Salaries - HOLIDAY	2,053.24	2,848.08	-794.84	8,888.15	8,544.24	343.91	37,025.00
51060OP · Salaries - ON CALL / STANDBY	3,444.63	2,947.00	497.63	12,464.91	11,786.00	678.91	35,360.00
51070OP · Salaries - Call Back	209.60	50.00	159.60	370.48	200.00	170.48	600.00
51100OP · Payroll Tax	1,208.19	1,118.00	90.19	5,236.50	4,472.00	764.50	14,534.00
51200OP · Worker's Comp	2,623.75	2,070.70	553.05	11,674.78	8,282.80	3,391.98	26,919.00
51300OP · Employee Group Insurance	10,411.87	12,698.33	-2,286.46	45,184.50	50,793.36	-5,608.86	152,380.00
51400OP · Retirement	19,215.55	24,712.83	-5,497.28	87,904.89	98,851.32	-10,946.43	296,554.00
51500OP · Seasonal OP Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51600OP · Nationwide ER Match	130.50	131.08	-0.58	584.50	524.32	60.18	1,573.00
Total 51-OP - SALARIES & BENEFIT - OP	83,097.73	97,954.44	-14,856.71	372,220.57	388,967.70	-16,747.13	1,225,777.00

Crestline Sanitation District Profit & Loss Budget Performance October 2020

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53300MT · Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53900MT · Other Professional Svc	206.94	239.50	-32.56	925.41	958.00	-32.59	2,874.00
Total 53-MT · PROFESSIONAL SVC-MAINT	206.94	239.50	-32.56	925.41	958.00	-32.59	2,874.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	2,817.17	-2,817.17	0.00	11,268.66	-11,268.66	33,806.00
53400OP · Laboratory Analysis	8,984.54	5,067.75	3,916.79	16,955.45	20,271.00	-3,315.55	60,813.00
53700OP · Permits & Fees	2,622.79	4,933.58	-2,310.79	11,698.90	19,734.32	-8,035.42	59,203.00
53900OP · Other Professional	449.16	411.42	37.74	1,347.48	1,645.66	-298.18	4,937.00
Total 53-OP · PROFESSIONAL SVC - OP	12,056.49	13,229.92	-1,173.43	30,001.83	52,919.64	-22,917.81	158,759.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54040MT · Due & Subscription	0.00			0.00			0.00
54060MT · Equipment Rental	253.21	416.66	-163.45	253.21	1,666.64	-1,413.43	5,000.00
54080MT · Clothing & Laundry	1,412.78	810.00	602.78	3,447.30	3,240.00	207.30	9,720.00
54170MT · Auto Expense - General	1,045.31	2,069.75	-1,024.44	5,042.95	8,279.00	-3,236.05	24,837.00
54182MT · Maintenance of Equipment	11.04	1,225.00	-1,213.96	1,315.78	4,900.00	-3,584.22	14,700.00
54184MT · Maintenance of Structures	0.00	618.08	-618.08	524.17	2,472.36	-1,948.19	7,417.00
54200MT · Small Tools	0.00	250.00	-250.00	571.60	1,000.00	-428.40	3,000.00
54210MT · Supplies - Shop	173.75	318.42	-144.67	1,062.61	1,273.68	-211.07	3,821.00
54220MT · Supplies - Field	817.47	315.08	502.39	968.76	1,260.36	-291.60	3,781.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	3,713.56	6,022.99	-2,309.43	13,186.38	24,092.04	-10,905.66	72,276.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	2,194.39	2,747.25	-552.86	7,970.61	10,989.00	-3,018.39	32,967.00
54022OP · Auto Expense - Mileage	0.00	20.75	-20.75	0.00	83.00	-83.00	249.00
54023OP · Auto Expense - General	378.23	1,366.58	-988.35	9,998.65	5,466.36	4,532.29	16,399.00
54030OP · Communication	0.00	237.33	-237.33	787.95	949.32	-161.37	2,848.00
54040OP · Due & Subscription	0.00	106.17	-106.17	125.00	424.66	-299.66	1,274.00
54050OP · Equipment Purchase	0.00	4,166.67	-4,166.67	183.23	16,666.64	-16,483.41	50,000.00
54060OP · Equipment Rental	0.00	1,250.00	-1,250.00	0.00	5,000.00	-5,000.00	15,000.00
54070OP · Insurance	6,435.50	6,523.00	-87.50	20,946.65	26,092.00	-5,145.35	78,276.00
54075OP · Insurance - Vehicle	2,992.01	4,040.17	-1,048.16	11,968.04	16,160.64	-4,192.60	48,482.00
54078OP · Janitorial Service	0.00			0.00			0.00
54080OP · Clothing & Laundry	1,062.84	960.25	102.59	2,832.89	3,841.00	-1,008.11	11,523.00
54090OP · Lodge & Meals	0.00	147.08	-147.08	0.00	588.32	-588.32	1,765.00
54100OP · Misc Expense	0.00	9.25	-9.25	0.00	37.00	-37.00	111.00
54182OP · Maintenance of Equipment	4,494.44	7,298.17	-2,803.73	19,000.90	29,192.64	-10,191.74	87,578.00
54184OP · Maintenance of Structures	291.55	2,757.67	-2,466.12	1,281.41	11,030.64	-9,749.23	33,092.00
54185OP · Memberships/Certifications	7,595.00	2,883.92	4,711.08	14,377.00	11,535.64	2,841.36	34,607.00
54190OP · Safety Equipment	482.89	670.17	-187.28	2,733.14	2,680.64	52.50	8,042.00
54200OP · Small Tools	19.38	236.58	-217.20	72.44	946.36	-873.92	2,839.00
54220OP · Supplies	198.70	477.42	-278.72	1,395.30	1,909.64	-514.34	5,729.00
54310OP · Special Dept - Chlorine / Salt	2,145.51	2,324.17	-178.66	9,452.81	9,296.64	156.17	27,890.00
54320OP · Special Dept - Sludge /Chemical	2,420.00	4,340.17	-1,920.17	13,877.19	17,360.64	-3,483.45	52,082.00
54330OP · Special Dept - Oxygen/Propane	108.00	1,014.92	-906.92	3,258.36	4,059.64	-801.28	12,179.00
54340OP · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	11,666.64	-11,666.64	35,000.00
54400OP · Training	0.00	1,666.67	-1,666.67	199.00	6,666.64	-6,467.64	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	30,818.44	48,161.03	-17,342.59	120,460.57	192,643.70	-72,183.13	577,932.00

Crestline Sanitation District Profit & Loss Budget Performance October 2020

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	4,793.03	4,800.00	-6.97	19,594.72	19,200.00	394.72	57,600.00
56210OP · Utilities - Electric	8,463.79	9,580.00	-1,116.21	37,239.65	38,380.00	-1,140.35	111,180.00
56220OP · Utilities - Gas	24.86	255.00	-230.14	115.67	855.00	-739.33	3,330.00
56230OP · Utilities - Water	1,126.70	816.50	310.20	4,169.45	3,266.00	903.45	9,798.00
56240OP · Utilities - Trash	1,044.18	509.50	534.68	2,088.36	2,038.00	50.36	6,114.00
56300OP · Refuse Disposal	0.00	120.00	-120.00	436.45	552.00	-115.55	2,356.00
Total 56 · UTILITIES - OP	15,452.56	16,081.00	-628.44	63,644.30	64,291.00	-646.70	190,378.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	20,629.50	0.00	82,518.00	82,518.00	0.00	247,554.00
Total 59-MT · Depreciation - MAINT	20,629.50	20,629.50	0.00	82,518.00	82,518.00	0.00	247,554.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,441.66	27,441.66	0.00	109,766.64	109,766.64	0.00	329,300.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	27,441.66	0.00	109,766.64	109,766.64	0.00	329,300.00
Total COGS	246,271.57	303,994.12	-57,722.55	1,042,715.17	1,211,273.02	-168,557.85	3,677,606.00
Gross Profit	-236,159.56	-301,072.06	64,912.50	93,295.00	-83,825.64	177,120.64	-102,872.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	25,321.49	24,483.24	838.25	101,005.16	97,932.96	3,072.20	318,282.00
61020 · Salaries - OT ADM	0.00	36.00	-36.00	168.63	128.00	40.63	400.00
61030 · Salaries - VAC ADM	1,103.76	2,244.58	-1,140.82	3,592.46	8,978.36	-5,385.90	26,935.00
61040 · Salaries - SICK ADM	293.40	694.25	-400.85	3,917.85	2,777.00	1,140.85	8,331.00
61050 · Salaries - HOLIDAY ADM	73.35	748.07	-674.72	3,065.55	2,244.21	821.34	9,725.00
61100 · Payroll Tax - ADM	652.10	838.30	-186.20	2,827.67	3,353.20	-525.53	10,898.00
61200 · Worker's Comp - ADM	103.04	108.62	-5.58	423.62	434.48	-10.86	1,412.00
61300 · Employee Group Insurance - ADM	6,147.66	6,115.08	32.58	24,324.52	24,460.32	-135.80	73,381.00
61400 · Retirement - ADM	9,212.82	9,716.58	-503.76	38,036.37	38,866.32	-829.95	116,599.00
61600 · Nationwide - ER Match	209.00	226.41	-17.41	836.00	905.64	-69.64	2,717.00
Total 61 · SALARIES AND BENEFIT - ADM	43,116.62	45,211.13	-2,094.51	178,197.83	180,080.49	-1,882.66	568,680.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	0.00	1,500.00	-1,500.00	1,400.00	6,000.00	-4,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	307.92	266.66	41.26	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	66.64	-66.64	200.00
Total 62 · BOARD EXPENSES	0.00	1,583.34	-1,583.34	1,707.92	6,333.30	-4,625.38	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	5,000.00	-5,000.00	22,927.23	25,310.00	-2,382.77	57,310.00
63200 · County Services	8.00	106.00	-98.00	10.00	424.00	-414.00	1,272.00
63300 · Legal	0.00	7,500.00	-7,500.00	3,630.00	30,000.00	-26,370.00	90,000.00
63500 · Software Support - ADM	1,041.15	1,250.00	-208.85	4,082.52	5,000.00	-917.48	15,000.00
63900 · Other Professional - ADM	3,067.12	5,286.50	-2,219.38	9,224.12	21,146.00	-11,921.88	63,438.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	4,116.27	19,142.50	-15,026.23	39,873.87	81,880.00	-42,006.13	227,020.00

Crestline Sanitation District Profit & Loss Budget Performance October 2020

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,501.48	999.66	501.82	4,481.87	3,998.64	483.23	11,996.00
64040 · Computer Expense	861.95	1,083.33	-221.38	861.95	4,333.32	-3,471.37	13,000.00
64045 · Due & Subscription	141.98	217.50	-75.52	343.92	870.00	-526.08	2,610.00
64080 · Janitorial Service	720.00	775.00	-55.00	2,340.00	3,100.00	-760.00	9,300.00
64090 · Lease Equipment - ADM	0.00	1,179.92	-1,179.92	840.04	4,719.64	-3,879.60	14,159.00
64095 · Legal Notice	380.00	225.17	154.83	579.02	900.64	-321.62	2,702.00
64120 · Office Expense	277.16	384.17	-107.01	1,046.56	1,536.64	-490.08	4,610.00
64130 · Office Supplies	408.57	612.17	-203.60	2,257.77	2,448.64	-190.87	7,346.00
64140 · Pest Control	329.00	349.17	-20.17	1,487.00	1,396.64	90.36	4,190.00
64150 · Postage & Delivery	6.95	310.00	-303.05	4,028.95	6,920.00	-2,891.05	22,286.00
64160 · Printing & Publications	2,658.73	1,307.17	1,351.56	4,015.42	5,228.64	-1,213.22	15,686.00
64170 · Public Relation	1,344.00	83.33	1,260.67	2,991.50	333.32	2,658.18	1,000.00
64180 · Maintenance of Equipment	0.00	44.33	-44.33	796.78	177.32	619.46	532.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	3,001.04	5,000.00	-1,998.96	15,000.00
64230 · Training	425.00	416.66	8.34	425.00	1,666.64	-1,241.64	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	100.00	-100.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	-25.50	400.00	-425.50	1,200.00
66000 · Payroll Expenses	64.75	82.25	-17.50	267.75	329.00	-61.25	987.00
Total 64 · SERVICES AND SUPPLIES - ADM	9,119.57	9,444.83	-325.26	29,739.07	43,459.08	-13,720.01	131,904.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,398.92	4,341.00	57.92	4,341.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	4,398.92	4,341.00	57.92	4,341.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	455.58	455.58	0.00	1,822.32	1,822.32	0.00	5,467.00
Total 69 · DEPR & AMORT - ADM	455.58	455.58	0.00	1,822.32	1,822.32	0.00	5,467.00
Total Expense	56,808.04	75,837.38	-19,029.34	255,739.93	317,916.19	-62,176.26	956,412.00
Net Ordinary Income	-292,967.60	-376,909.44	83,941.84	-162,444.93	-401,741.83	239,296.90	-1,059,284.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	1,010,040.00
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	1,017,640.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	10,940.00	11,500.00	-560.00	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	530.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	0.00	0.00	0.00	10,326.00
Total 72 · SPECIAL ASSESSMENTS	0.00	0.00	0.00	10,940.00	11,500.00	-560.00	22,356.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	10,089.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	0.00	0.00	0.00	10,089.00

11:59 AM

11/06/20

Accrual Basis

Crestline Sanitation District Profit & Loss Budget Performance October 2020

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	3,740.91	0.00	3,740.91	20,445.46	0.00	20,445.46	0.00
Total 76 · CONNECTION FEE	3,740.91	0.00	3,740.91	20,445.46	0.00	20,445.46	0.00
79 · OTHER INCOMES							
77000 · Interest Income	19,584.89	6,716.00	12,868.89	55,490.56	26,864.00	28,626.56	80,592.00
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	-11,571.17	0.00	-11,571.17	-34,975.68	0.00	-34,975.68	0.00
79500 · Other Income	0.00	83.34	-83.34	0.00	333.36	-333.36	1,000.00
Total 79 · OTHER INCOMES	8,013.72	6,799.34	1,214.38	20,514.88	27,197.36	-6,682.48	81,592.00
Total Other Income	11,754.63	6,799.34	4,955.29	51,900.34	38,697.36	13,202.98	1,131,677.00
Other Expense							
80 · OTHER EXPENSES							
83000 · Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
84000 · Tax Deduction	0.00	0.00	0.00	0.00	0.00	0.00	2,685.00
Total 80 · OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	27,685.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	27,685.00
Net Other Income	11,754.63	6,799.34	4,955.29	51,900.34	38,697.36	13,202.98	1,103,992.00
Net Income	-281,212.97	-370,110.10	88,897.13	-110,544.59	-363,044.47	252,499.88	44,708.00

Crestline Sanitation District
Statement of Cash Flows
 October 2020

	Oct 20
OPERATING ACTIVITIES	
Net Income	-281,212.97
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	81,471.19
12100 · A/R - Pilot Rock	-650.00
12400 · COBRA Receivable	1,244.81
12410 · COBRA Dental	8.26
12700 · Pumped Waste	-4.74
14100 · Prepaid Expense	238.70
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	4,204.92
20000 · Accounts Payable	-28,189.69
21600 · Employee Appreciation Fund	-200.39
22000 · Payroll Liabilities	-301.36
22200 · Retirement Payable	0.01
	-215,562.20
Net cash provided by Operating Activities	-215,562.20
INVESTING ACTIVITIES	
16200 · Accm.Depr - Improvement to Land	10,569.75
16300 · Accm Depr - Structures & Imprv	26,071.93
16400 · Accm Depr - Vehicles	4,657.42
16500 · Accm Depr - Equipment	2,421.83
16800 · Accm. Amortization	4,145.32
16900 · Accm Depr - Capital Lease Asset	660.49
17340 · SCADA System	-6,432.50
17376 · Electrical Upgrades	-2,451.81
17810 · Engineering-HC Bldg & Clarifier	-43,153.41
17850 · N.O.V.	-3,930.00
	-7,440.98
Net cash provided by Investing Activities	-7,440.98
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.19
	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	-223,728.37
Cash at beginning of period	9,516,175.87
Cash at end of period	9,292,447.50

