

**Crestline Sanitation District**  
**Balance Sheet**  
As of August 31, 2020

	Aug 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	851,617.68
10200 · Cash in Bank - Payroll	7,513.79
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	859,630.77
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	81,649.10
11101 · Investments - Wealth&Fiduciary	7,622,120.47
11200 · Investments - CalTRUST	769,037.98
Total 11 · INVESTMENTS	8,472,807.55
Total Checking/Savings	9,332,438.32
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	62,916.04
12100 · A/R - Pilot Rock	1,950.00
12200 · A/R - Cleghorn	99,657.65
12400 · COBRA Receivable	269.93
12600 · A/R - Effluent Management	2,286.00
12700 · Pumped Waste	2,789.64
12800 · SCADA	11,733.04
Total 12 · ACCTS RECEIVABLE	181,602.30
Total Accounts Receivable	181,602.30
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

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<b>14 · PREPAID</b>	
14100 · Prepaid Expense	238.71
14200 · Prepaid Insurance	146,108.90
14300 · Prepaid Worker's Comp	49,203.37
	195,550.98
<b>Total 14 · PREPAID</b>	
<b>Total Other Current Assets</b>	1,205,213.30
<b>Total Current Assets</b>	10,719,253.92
<b>Fixed Assets</b>	
<b>15 · CAPITAL ASSETS</b>	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,904.99
15300 · Structures & Improvements	11,482,326.55
15400 · Vehicles	1,301,995.15
15500 · Equipments	657,014.60
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
	31,420,449.89
<b>Total 15 · CAPITAL ASSETS</b>	
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-15,958,037.16
16300 · Accm Depr - Structures & Imprv	-5,142,671.17
16400 · Accm Depr - Vehicles	-982,219.66
16500 · Accm Depr - Equipment	-451,250.14
16800 · Accm. Amortization	-100,862.94
16900 · Accm Depr - Capital Lease Asset	-15,191.34
	-22,650,232.41
<b>Total 16 · ACCM DEPRECIATIONS</b>	
<b>Total Fixed Assets</b>	8,770,217.48
<b>Other Assets</b>	
<b>17 · CIP</b>	
17340 · SCADA System	16,299.86
17345 · Miscellaneous Upgrades	4,134.70
17376 · HC Electrical Upgrades	2,176.46
17377 · Vehicle Replacement	87,407.06
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	775,240.98
17850 · N.O.V.	14,572.06
	954,558.87
<b>Total 17 · CIP</b>	

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<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	346,824.00
19830 · Deferred Outflows - Actuarial	501,066.00
19850 · Deferred Outflow-OPEB Actuarial	5,133.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	853,023.00
<b>Total Other Assets</b>	1,807,581.87
<b>TOTAL ASSETS</b>	21,297,053.27
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	6,716.48
<b>Total Accounts Payable</b>	6,716.48
<b>Other Current Liabilities</b>	
<b>21 · OTHER CURRENT LIAB.</b>	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	3,646.08
<b>Total 21 · OTHER CURRENT LIAB.</b>	4,627.97
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	566.07
22100 · Payroll Tax Payable	-22.46
<b>Total 22 · PR LIABILITIES</b>	543.61
<b>23 · ACCRUED LIABILITIES</b>	
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
<b>Total 23 · ACCRUED LIABILITIES</b>	60,985.89
<b>24 · OTHER LIABILITIES</b>	
24930 · Deposit - Pinerose Cabins	6,575.00
25920 · Current Portion-Compensated Abs	23,644.60

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	Aug 31, 20
25950 · Curr Portin-Share of County POB	48,603.00
25970 · Curr Portion of CLO	7,098.80
Total 24 · OTHER LIABILITIES	85,921.40
Total Other Current Liabilities	152,078.87
Total Current Liabilities	158,795.35
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	31,540.51
27400 · Employee Compensated Abs-LT	94,578.44
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	-7,098.80
Total 27 · LONG TERM LIABILITIES	2,400,856.15
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	382,223.00
Total 29 · DEFERRED INFLOWS	382,223.00
Total Long Term Liabilities	2,783,079.15
Total Liabilities	2,941,874.50
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
Total 34000 · Board Designated Reserves	10,969,697.00
Total 30 · NET ASSETS	17,543,695.46
39000 · *Unrestricted Net Assets	846,599.34
Net Income	-35,116.03
Total Equity	18,355,178.77
TOTAL LIABILITIES & EQUITY	21,297,053.27

## Crestline Sanitation District Profit & Loss Budget Performance August 2020

	Aug 20	Budget	\$ Over Budget	Jul - Aug 20	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>40 - REVENUE</b>							
41000 - Sewer Service Fees	4,012.63	0.00	4,012.63	559,317.48	557,884.50	1,432.98	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	4,207.21	2,135.40	2,071.81	5,811.47	4,270.90	1,540.57	25,625.00
44000 - Permit & Inspection Fees	657.00	115.00	542.00	876.00	235.00	641.00	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	1,300.00	1,300.00	0.00	7,800.00
48000 - Other Service Fees	0.00	16.70	-16.70	0.00	33.36	-33.36	200.00
49000 - Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 40 - REVENUE</b>	<b>9,526.84</b>	<b>2,917.10</b>	<b>6,609.74</b>	<b>567,304.95</b>	<b>563,723.76</b>	<b>3,581.19</b>	<b>3,574,734.00</b>
<b>Total Income</b>	<b>9,526.84</b>	<b>2,917.10</b>	<b>6,609.74</b>	<b>567,304.95</b>	<b>563,723.76</b>	<b>3,581.19</b>	<b>3,574,734.00</b>
<b>Cost of Goods Sold</b>							
<b>51-MT - Salaries &amp; Benefit - MAINT</b>							
51010MT - Salaries - REG	28,092.91	28,445.08	-352.17	53,423.77	56,890.16	-3,466.39	369,786.00
51020MT - Salaries - OT	0.00	41.65	-41.65	0.00	83.30	-83.30	500.00
51030MT - Salaries - VAC	2,277.34	2,345.00	-67.66	3,500.32	4,690.00	-1,189.68	28,140.00
51040MT - Salaries - SICK	863.33	1,688.75	-825.42	2,387.25	3,377.50	-990.25	20,265.00
51050MT - Salaries - HOLIDAY	0.00	0.00	0.00	1,620.96	1,819.00	-198.04	23,657.00
51060MT - Salaries - ON CALL / STANDBY	1,636.88	2,241.75	-604.87	4,116.64	4,483.50	-366.86	26,901.00
51070MT - Salaries - CALL BACK	0.00	166.66	-166.66	87.64	333.33	-245.69	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	840.15	721.14	119.01	1,680.24	1,442.28	237.96	9,375.00
51150MT - Unemployment Expense	0.00	246.16	-246.16	0.00	492.32	-492.32	3,200.00
51200MT - Worker's Comp	1,743.02	1,707.54	35.48	3,512.82	3,415.08	97.74	22,198.00
51300MT - Employee Group Insurance	8,830.45	10,164.75	-1,334.30	17,660.90	20,329.50	-2,668.60	121,977.00
51400MT - Retirement	14,356.18	15,840.00	-1,483.82	28,481.53	31,679.00	-3,197.47	190,078.00
51500MT - Seasonal MT Workers	4,969.60	8,500.00	-3,530.40	9,939.20	17,000.00	-7,060.80	51,000.00
51600MT - Nationwide ER Match	252.20	306.58	-54.38	504.72	613.16	-108.44	3,679.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>63,862.06</b>	<b>72,415.06</b>	<b>-8,553.00</b>	<b>126,915.99</b>	<b>146,648.13</b>	<b>-19,732.14</b>	<b>872,756.00</b>
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>							
51010OP - Salaries - REG	43,393.55	44,284.00	-890.45	86,477.38	88,568.00	-2,090.62	575,699.00
51020OP - Salaries - OT	0.00	541.66	-541.66	436.98	1,083.33	-646.35	6,500.00
51030OP - Salaries - VAC	5,724.46	3,909.75	1,814.71	9,456.34	7,819.50	1,636.84	46,917.00
51040OP - Salaries - SICK	1,422.77	2,643.00	-1,220.23	7,871.01	5,286.00	2,585.01	31,716.00
51050OP - Salaries - HOLIDAY	673.92	0.00	673.92	2,608.60	2,848.08	-239.48	37,025.00
51060OP - Salaries - ON CALL / STANDBY	3,279.01	2,946.00	333.01	6,351.27	5,892.00	459.27	35,360.00
51070OP - Salaries - Call Back	89.14	50.00	39.14	160.88	100.00	60.88	600.00
51100OP - Payroll Tax	1,376.99	1,118.00	258.99	2,756.41	2,236.00	520.41	14,534.00
51200OP - Worker's Comp	2,967.49	2,070.70	896.79	6,044.27	4,141.40	1,902.87	26,919.00
51300OP - Employee Group Insurance	12,549.89	12,698.33	-148.44	24,518.72	25,396.70	-877.98	152,380.00
51400OP - Retirement	22,160.05	24,712.83	-2,552.78	45,617.68	49,425.66	-3,807.98	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	158.00	131.08	26.92	305.00	262.16	42.84	1,573.00
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>93,795.27</b>	<b>95,105.35</b>	<b>-1,310.08</b>	<b>192,604.54</b>	<b>193,058.83</b>	<b>-454.29</b>	<b>1,225,777.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance August 2020

	Aug 20	Budget	\$ Over Budget	Jul - Aug 20	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT · PROFESSIONAL SVC-MAINT</b>							
53300MT · Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53900MT · Other Professional Svc	176.04	239.50	-63.46	410.13	479.00	-68.87	2,874.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>176.04</b>	<b>239.50</b>	<b>-63.46</b>	<b>410.13</b>	<b>479.00</b>	<b>-68.87</b>	<b>2,874.00</b>
<b>53-OP · PROFESSIONAL SVC - OP</b>							
53300OP · Engineering	0.00	2,817.16	-2,817.16	0.00	5,634.32	-5,634.32	33,806.00
53400OP · Laboratory Analysis	4,289.98	5,067.75	-777.77	4,312.79	10,135.50	-5,822.71	60,813.00
53700OP · Permits & Fees	2,478.00	4,933.58	-2,455.58	2,880.00	9,867.16	-6,987.16	59,203.00
53900OP · Other Professional	0.00	411.42	-411.42	0.00	822.84	-822.84	4,937.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>6,767.98</b>	<b>13,229.91</b>	<b>-6,461.93</b>	<b>7,192.79</b>	<b>26,459.82</b>	<b>-19,267.03</b>	<b>158,759.00</b>
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>							
54040MT · Due & Subscription	0.00			0.00			0.00
54060MT · Equipment Rental	0.00	416.66	-416.66	0.00	833.32	-833.32	5,000.00
54080MT · Clothing & Laundry	713.75	810.00	-96.25	1,437.77	1,620.00	-182.23	9,720.00
54170MT · Auto Expense - General	2,541.23	2,069.75	471.48	2,846.86	4,139.50	-1,292.64	24,837.00
54182MT · Maintenance of Equipment	573.70	1,225.00	-651.30	1,218.77	2,450.00	-1,231.23	14,700.00
54184MT · Maintenance of Structures	151.62	618.08	-466.46	512.12	1,236.20	-724.08	7,417.00
54200MT · Small Tools	0.00	250.00	-250.00	224.79	500.00	-275.21	3,000.00
54210MT · Supplies - Shop	55.51	318.42	-262.91	349.46	636.84	-287.38	3,821.00
54220MT · Supplies - Field	17.22	315.08	-297.86	0.45	630.18	-629.73	3,781.00
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>4,053.03</b>	<b>6,022.99</b>	<b>-1,969.96</b>	<b>6,590.22</b>	<b>12,046.04</b>	<b>-5,455.82</b>	<b>72,276.00</b>
<b>54-OP · SERVICE AND SUPPLIES - OP</b>							
54021OP · Auto Expense - Fuel	3,288.90	2,747.25	541.65	3,288.90	5,494.50	-2,205.60	32,967.00
54022OP · Auto Expense - Mileage	0.00	20.75	-20.75	0.00	41.50	-41.50	249.00
54023OP · Auto Expense - General	2,507.95	1,366.58	1,141.37	5,512.87	2,733.20	2,779.67	16,399.00
54030OP · Communication	0.00	237.33	-237.33	262.65	474.66	-212.01	2,848.00
54040OP · Due & Subscription	125.00	106.17	18.83	125.00	212.32	-87.32	1,274.00
54050OP · Equipment Purchase	0.00	4,166.67	-4,166.67	183.23	8,333.30	-8,150.07	50,000.00
54060OP · Equipment Rental	0.00	1,250.00	-1,250.00	0.00	2,500.00	-2,500.00	15,000.00
54070OP · Insurance	4,837.05	6,523.00	-1,685.95	9,674.10	13,046.00	-3,371.90	78,276.00
54075OP · Insurance - Vehicle	2,992.01	4,040.17	-1,048.16	5,984.02	8,080.30	-2,096.28	48,482.00
54078OP · Janitorial Service	0.00			0.00			0.00
54080OP · Clothing & Laundry	474.56	960.25	-485.69	1,182.84	1,920.50	-737.66	11,523.00
54090OP · Lodge & Meals	0.00	147.08	-147.08	0.00	294.16	-294.16	1,765.00
54100OP · Misc Expense	0.00	9.25	-9.25	0.00	18.50	-18.50	111.00
54182OP · Maintenance of Equipment	7,972.28	7,298.15	674.13	11,646.01	14,596.30	-2,950.29	87,578.00
54184OP · Maintenance of Structures	128.76	2,757.65	-2,628.89	175.02	5,515.30	-5,340.28	33,092.00
54185OP · Memberships/Certifications	0.00	2,883.90	-2,883.90	6,782.00	5,767.80	1,014.20	34,607.00
54190OP · Safety Equipment	553.81	670.15	-116.34	2,481.63	1,340.30	1,141.33	8,042.00
54200OP · Small Tools	0.00	236.60	-236.60	53.06	473.20	-420.14	2,839.00
54220OP · Supplies	395.31	477.40	-82.09	1,063.95	954.80	109.15	5,729.00
54310OP · Special Dept - Chlorine / Salt	2,042.79	2,324.15	-281.36	4,547.45	4,648.30	-100.85	27,890.00
54320OP · Special Dept - Sludge /Chemical	2,667.50	4,340.15	-1,672.65	7,601.46	8,680.30	-1,078.84	52,082.00
54330OP · Special Dept - Oxygen/Propane	0.00	1,014.90	-1,014.90	0.00	2,029.80	-2,029.80	12,179.00
54340OP · Special Dept - Emergency	0.00	2,916.65	-2,916.65	0.00	5,833.30	-5,833.30	35,000.00
54400OP · Training	0.00	1,666.65	-1,666.65	199.00	3,333.30	-3,134.30	20,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>27,985.92</b>	<b>48,160.85</b>	<b>-20,174.93</b>	<b>60,763.19</b>	<b>96,321.64</b>	<b>-35,558.45</b>	<b>577,932.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance August 2020

	Aug 20	Budget	\$ Over Budget	Jul - Aug 20	YTD Budget	\$ Over Budget	Annual Budget
<b>56 - UTILITIES - OP</b>							
56100OP · Telephone	5,464.13	4,800.00	664.13	10,239.80	9,600.00	639.80	57,600.00
56210OP · Utilities - Electric	9,714.38	9,600.00	114.38	19,088.02	19,200.00	-111.98	111,180.00
56220OP · Utilities - Gas	28.39	200.00	-171.61	63.12	400.00	-336.88	3,330.00
56230OP · Utilities - Water	1,184.60	816.50	368.10	1,901.50	1,633.00	268.50	9,798.00
56240OP · Utilities - Trash	1,044.18	509.50	534.68	1,044.18	1,019.00	25.18	6,114.00
56300OP · Refuse Disposal	0.00	220.00	-220.00	24.70	320.00	-295.30	2,356.00
<b>Total 56 - UTILITIES - OP</b>	<b>17,435.68</b>	<b>16,146.00</b>	<b>1,289.68</b>	<b>32,361.32</b>	<b>32,172.00</b>	<b>189.32</b>	<b>190,378.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,629.50	20,629.50	0.00	41,259.00	41,259.00	0.00	247,554.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>20,629.50</b>	<b>20,629.50</b>	<b>0.00</b>	<b>41,259.00</b>	<b>41,259.00</b>	<b>0.00</b>	<b>247,554.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	27,441.66	27,441.66	0.00	54,883.32	54,883.32	0.00	329,300.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>27,441.66</b>	<b>27,441.66</b>	<b>0.00</b>	<b>54,883.32</b>	<b>54,883.32</b>	<b>0.00</b>	<b>329,300.00</b>
<b>Total COGS</b>	<b>262,147.14</b>	<b>299,390.82</b>	<b>-37,243.68</b>	<b>522,980.50</b>	<b>603,327.78</b>	<b>-80,347.28</b>	<b>3,677,606.00</b>
<b>Gross Profit</b>	<b>-252,620.30</b>	<b>-296,473.72</b>	<b>43,853.42</b>	<b>44,324.45</b>	<b>-39,604.02</b>	<b>83,928.47</b>	<b>-102,872.00</b>
<b>Expense</b>							
<b>61 - SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	26,401.40	24,483.24	1,918.16	50,932.46	48,966.48	1,965.98	318,282.00
61020 · Salaries - OT ADM	56.76	36.00	20.76	111.87	56.00	55.87	400.00
61030 · Salaries - VAC ADM	195.60	2,244.58	-2,048.98	599.03	4,489.20	-3,890.17	26,935.00
61040 · Salaries - SICK ADM	195.60	694.25	-498.65	3,355.50	1,388.50	1,967.00	8,331.00
61050 · Salaries - HOLIDAY ADM	0.00	0.00	0.00	1,571.82	748.07	823.75	9,725.00
61100 · Payroll Tax - ADM	654.83	838.30	-183.47	1,378.56	1,676.60	-298.04	10,898.00
61200 · Worker's Comp - ADM	103.18	108.62	-5.44	217.40	217.24	0.16	1,412.00
61300 · Employee Group Insurance - ADM	6,061.62	6,115.08	-53.46	12,123.24	12,230.16	-106.92	73,381.00
61400 · Retirement - ADM	9,213.06	9,716.58	-503.52	19,610.49	19,433.16	177.33	116,599.00
61600 · Nationwide - ER Match	209.00	226.41	-17.41	418.00	452.82	-34.82	2,717.00
<b>Total 61 - SALARIES AND BENEFIT - ADM</b>	<b>43,091.05</b>	<b>44,463.06</b>	<b>-1,372.01</b>	<b>90,318.37</b>	<b>89,658.23</b>	<b>660.14</b>	<b>568,680.00</b>
<b>62 - BOARD EXPENSES</b>							
62100 · Board Director's Fee	300.00	1,500.00	-1,200.00	300.00	3,000.00	-2,700.00	18,000.00
62300 · Board Exp - Meals & Lodging	256.80	66.67	190.13	307.92	133.32	174.60	800.00
62400 · Board Exp - Education & Training	0.00	16.65	-16.65	0.00	33.30	-33.30	200.00
<b>Total 62 - BOARD EXPENSES</b>	<b>556.80</b>	<b>1,583.32</b>	<b>-1,026.52</b>	<b>607.92</b>	<b>3,166.62</b>	<b>-2,558.70</b>	<b>19,000.00</b>
<b>63 - PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,000.00	-4,000.00	768.00	10,810.00	-10,042.00	57,310.00
63200 · County Services	0.00	106.00	-106.00	0.00	212.00	-212.00	1,272.00
63300 · Legal	0.00	7,500.00	-7,500.00	930.00	15,000.00	-14,070.00	90,000.00
63500 · Software Support - ADM	1,327.82	1,250.00	77.82	2,802.67	2,500.00	302.67	15,000.00
63900 · Other Professional - ADM	2,704.96	5,286.50	-2,581.54	3,225.65	10,573.00	-7,347.35	63,438.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 63 - PROFESSIONAL SVC - ADM</b>	<b>4,032.78</b>	<b>18,142.50</b>	<b>-14,109.72</b>	<b>7,726.32</b>	<b>39,095.00</b>	<b>-31,368.68</b>	<b>227,020.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance August 2020

	Aug 20	Budget	\$ Over Budget	Jul - Aug 20	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	1,442.43	999.66	442.77	2,262.85	1,999.32	263.53	11,996.00
64040 · Computer Expense	0.00	1,083.33	-1,083.33	0.00	2,166.66	-2,166.66	13,000.00
64045 · Due & Subscription	141.98	217.50	-75.52	171.96	435.00	-263.04	2,610.00
64080 · Janitorial Service	720.00	775.00	-55.00	900.00	1,550.00	-650.00	9,300.00
64090 · Lease Equipment - ADM	791.55	1,179.90	-388.35	791.55	2,359.80	-1,568.25	14,159.00
64095 · Legal Notice	159.00	225.15	-66.15	159.00	450.30	-291.30	2,702.00
64120 · Office Expense	143.52	384.15	-240.63	340.85	768.30	-427.45	4,610.00
64130 · Office Supplies	43.19	612.15	-568.96	690.76	1,224.30	-533.54	7,346.00
64140 · Pest Control	168.00	349.15	-181.15	548.00	698.30	-150.30	4,190.00
64150 · Postage & Delivery	2,015.05	310.00	1,705.05	2,022.00	3,410.00	-1,388.00	22,286.00
64160 · Printing & Publications	771.50	1,307.15	-535.65	1,356.69	2,614.30	-1,257.61	15,686.00
64170 · Public Relation	840.00	83.33	756.67	1,647.50	166.66	1,480.84	1,000.00
64180 · Maintenance of Equipment	0.00	44.33	-44.33	796.78	88.66	708.12	532.00
64190 · Maintenance of Structure	456.09	1,250.00	-793.91	2,647.62	2,500.00	147.62	15,000.00
64230 · Training	0.00	416.66	-416.66	0.00	833.32	-833.32	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	50.00	-50.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	0.00	200.00	-200.00	1,200.00
66000 · Payroll Expenses	70.00	82.25	-12.25	138.25	164.50	-26.25	987.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>7,762.31</b>	<b>9,444.71</b>	<b>-1,682.40</b>	<b>14,473.81</b>	<b>21,679.42</b>	<b>-7,205.61</b>	<b>131,904.00</b>
<b>68 · BAD DEBTS</b>							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,398.92	4,341.00	57.92	4,341.00
<b>Total 68 · BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,398.92</b>	<b>4,341.00</b>	<b>57.92</b>	<b>4,341.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	455.58	455.58	0.00	911.16	911.16	0.00	5,467.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>455.58</b>	<b>455.58</b>	<b>0.00</b>	<b>911.16</b>	<b>911.16</b>	<b>0.00</b>	<b>5,467.00</b>
<b>Total Expense</b>	<b>55,898.52</b>	<b>74,089.17</b>	<b>-18,190.65</b>	<b>118,436.50</b>	<b>158,851.43</b>	<b>-40,414.93</b>	<b>956,412.00</b>
<b>Net Ordinary Income</b>	<b>-308,518.82</b>	<b>-370,562.89</b>	<b>62,044.07</b>	<b>-74,112.05</b>	<b>-198,455.45</b>	<b>124,343.40</b>	<b>-1,059,284.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
<b>71 · PROP TAXES</b>							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	1,010,040.00
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
<b>Total 71 · PROP TAXES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,017,640.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessment - CURRENT	10,940.00	11,500.00	-560.00	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
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>10,940.00</b>	<b>11,500.00</b>	<b>-560.00</b>	<b>10,940.00</b>	<b>11,500.00</b>	<b>-560.00</b>	<b>22,356.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	10,089.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,089.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance August 2020

	Aug 20	Budget	\$ Over Budget	Jul - Aug 20	YTD Budget	\$ Over Budget	Annual Budget
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	5,481.82	0.00	5,481.82	9,222.73	0.00	9,222.73	0.00
<b>Total 76 · CONNECTION FEE</b>	5,481.82	0.00	5,481.82	9,222.73	0.00	9,222.73	0.00
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	16,408.52	6,716.00	9,692.52	31,517.34	13,432.00	18,085.34	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	-8,207.98	0.00	-8,207.98	-12,684.05	0.00	-12,684.05	0.00
79500 · Other Income	0.00	83.34	-83.34	0.00	166.68	-166.68	1,000.00
<b>Total 79 · OTHER INCOMES</b>	8,200.54	6,799.34	1,401.20	18,833.29	13,598.68	5,234.61	81,592.00
<b>Total Other Income</b>	24,622.36	18,299.34	6,323.02	38,996.02	25,098.68	13,897.34	1,131,677.00
<b>Other Expense</b>							
<b>80 · OTHER EXPENSES</b>							
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
<b>Total 80 · OTHER EXPENSES</b>	0.00	0.00	0.00	0.00	0.00	0.00	27,685.00
<b>Total Other Expense</b>	0.00	0.00	0.00	0.00	0.00	0.00	27,685.00
<b>Net Other Income</b>	24,622.36	18,299.34	6,323.02	38,996.02	25,098.68	13,897.34	1,103,992.00
<b>Net Income</b>	<b>-283,896.46</b>	<b>-352,263.55</b>	<b>68,367.09</b>	<b>-35,116.03</b>	<b>-173,356.77</b>	<b>138,240.74</b>	<b>44,708.00</b>



**Crestline Sanitation District**  
**Statement of Cash Flows**  
 August 2020

	Aug 20
<b>OPERATING ACTIVITIES</b>	
Net Income	-283,896.46
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	78,917.16
12400 · COBRA Receivable	1,259.28
12410 · COBRA Dental	122.34
12700 · Pumped Waste	-2,230.40
12800 · SCADA	-11,733.04
13350 · SS01 - Sewer Availability Recv	-10,940.00
14100 · Prepaid Expense	238.70
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	6,696.71
20000 · Accounts Payable	-14,339.62
21600 · Employee Appreciation Fund	-443.44
22000 · Payroll Liabilities	-2.76
Net cash provided by Operating Activities	-228,522.47
<b>INVESTING ACTIVITIES</b>	
15400 · Vehicles	3,750.00
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	-4,495.37
17850 · N.O.V.	-2,576.14
Net cash provided by Investing Activities	45,205.23
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	-184,042.43
Cash at beginning of period	9,516,480.75
Cash at end of period	9,332,438.32

