

12:00 PM

11/06/20

Accrual Basis

**Crestline Sanitation District**  
**Balance Sheet**  
As of September 30, 2020

	Sep 30, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10 · CASH AND CASH EQUIVALENT</b>	
10100 · Cash in Bank - General	1,042,841.49
10200 · Cash in Bank - Payroll	7,312.01
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	1,050,652.80
<b>11 · INVESTMENTS</b>	
11000 · Cash in Bank - LAIF	81,649.10
11101 · Investments - Wealth&Fiduciary	7,615,005.62
11200 · Investments - CalTRUST	768,868.35
<b>Total 11 · INVESTMENTS</b>	8,465,523.07
<b>Total Checking/Savings</b>	9,516,175.87
<b>Accounts Receivable</b>	
<b>12 · ACCTS RECEIVABLE</b>	
12000 · Accounts Receivable	194,922.84
12100 · A/R - Pilot Rock	1,300.00
12400 · COBRA Receivable	2,124.10
12410 · COBRA Dental	122.34
12700 · Pumped Waste	1,861.61
<b>Total 12 · ACCTS RECEIVABLE</b>	200,330.89
<b>Total Accounts Receivable</b>	200,330.89
<b>Other Current Assets</b>	
12900 · Inventory	14,448.96
<b>13 · OTHER RECEIVABLE</b>	
13300 · SU01-Delinq Tax Roll Receivable	424,822.87
13350 · SS01 - Sewer Availability Recv	15,744.62
13500 · Accrued A/R	554,645.87
<b>Total 13 · OTHER RECEIVABLE</b>	995,213.36

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	Sep 30, 20
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	716.12
14200 · Prepaid Insurance	138,226.29
14300 · Prepaid Worker's Comp	44,062.83
<b>Total 14 · PREPAID</b>	<b>183,005.24</b>
<b>Total Other Current Assets</b>	<b>1,192,667.56</b>
<b>Total Current Assets</b>	<b>10,909,174.32</b>
<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
<b>Total 15 · CAPITAL ASSETS</b>	<b>31,420,449.89</b>
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-15,968,606.91
16300 · Accm Depr - Structures & Imprv	-5,168,743.10
16400 · Accm Depr - Vehicles	-986,877.08
16500 · Accm Depr - Equipment	-453,671.97
16800 · Accm. Amortization	-105,008.26
16900 · Accm Depr - Capital Lease Asset	-15,851.83
<b>Total 16 · ACCM DEPRECIATIONS</b>	<b>-22,698,759.15</b>
<b>Total Fixed Assets</b>	<b>8,721,690.74</b>
<b>Other Assets</b>	
<b>17 · CIP</b>	
17340 · SCADA System	21,844.86
17345 · Miscellaneous Upgrades	4,134.70
17376 · Electrical Upgrades	2,638.94
17377 · Vehicle Replacement	120,060.83
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	810,571.86
17850 · N.O.V.	29,261.04
<b>Total 17 · CIP</b>	<b>1,043,239.98</b>

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	Sep 30, 20
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	369,365.00
19830 · Deferred Outflows - Actuarial	449,245.00
19850 · Deferred Outflow-OPEB Actuarial	1,636,675.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	<b>2,455,285.00</b>
<b>Total Other Assets</b>	<b>3,498,524.98</b>
<b>TOTAL ASSETS</b>	<b>23,129,390.04</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	34,253.07
<b>Total Accounts Payable</b>	<b>34,253.07</b>
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	3,659.03
<b>Total 21 · OTHER CURRENT LIAB.</b>	<b>4,640.92</b>
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	429.04
22100 · Payroll Tax Payable	-22.46
22200 · Retirement Payable	18.08
<b>Total 22 · PR LIABILITIES</b>	<b>424.66</b>
<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>	<b>60,985.89</b>

Crestline Sanitation District  
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As of September 30, 2020

	Sep 30, 20
<b>24 · OTHER LIABILITIES</b>	
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
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<b>Total 24 · OTHER LIABILITIES</b>	90,168.40
<b>Total Other Current Liabilities</b>	156,219.87
	<hr/>
<b>Total Current Liabilities</b>	190,472.94
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27300 · Capital Lease Obligation	30,815.32
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
	<hr/>
<b>Total 27 · LONG TERM LIABILITIES</b>	4,339,460.96
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	231,085.00
	<hr/>
<b>Total 29 · DEFERRED INFLOWS</b>	231,085.00
<b>Total Long Term Liabilities</b>	4,570,545.96
	<hr/>
<b>Total Liabilities</b>	4,761,018.90
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
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
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<b>Total 34000 · Board Designated Reserves</b>	10,969,697.00
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<b>Total 30 · NET ASSETS</b>	17,543,695.46

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**Crestline Sanitation District**  
**Balance Sheet**  
As of September 30, 2020

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	Sep 30, 20
39000 - *Unrestricted Net Assets	654,007.30
Net Income	170,668.38
Total Equity	18,368,371.14
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>23,129,390.04</b>



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

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>40 - REVENUE</b>							
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
<b>Total 40 - REVENUE</b>	<b>10,112.01</b>	<b>2,922.06</b>	<b>7,189.95</b>	<b>1,136,010.17</b>	<b>1,127,447.38</b>	<b>8,562.79</b>	<b>3,574,734.00</b>
<b>Total Income</b>	<b>10,112.01</b>	<b>2,922.06</b>	<b>7,189.95</b>	<b>1,136,010.17</b>	<b>1,127,447.38</b>	<b>8,562.79</b>	<b>3,574,734.00</b>
<b>Cost of Goods Sold</b>							
<b>51-MT - Salaries &amp; Benefit - MAINT</b>							
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
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>52,854.69</b>	<b>74,234.08</b>	<b>-21,379.39</b>	<b>249,991.47</b>	<b>295,116.30</b>	<b>-45,124.83</b>	<b>872,756.00</b>
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>							
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
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>83,097.73</b>	<b>97,954.44</b>	<b>-14,856.71</b>	<b>372,220.57</b>	<b>388,967.70</b>	<b>-16,747.13</b>	<b>1,225,777.00</b>

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

	Oct 20	Budget	\$ Over Budget	Jul - Oct 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	206.94	239.50	-32.56	925.41	958.00	-32.59	2,874.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>206.94</b>	<b>239.50</b>	<b>-32.56</b>	<b>925.41</b>	<b>958.00</b>	<b>-32.59</b>	<b>2,874.00</b>
<b>53-OP · PROFESSIONAL SVC - OP</b>							
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
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>12,056.49</b>	<b>13,229.92</b>	<b>-1,173.43</b>	<b>30,001.83</b>	<b>52,919.64</b>	<b>-22,917.81</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	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
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>3,713.56</b>	<b>6,022.99</b>	<b>-2,309.43</b>	<b>13,186.38</b>	<b>24,092.04</b>	<b>-10,905.66</b>	<b>72,276.00</b>
<b>54-OP · SERVICE AND SUPPLIES - OP</b>							
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
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>30,818.44</b>	<b>48,161.03</b>	<b>-17,342.59</b>	<b>120,460.57</b>	<b>192,643.70</b>	<b>-72,183.13</b>	<b>577,932.00</b>

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

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
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
<b>Total 56 · UTILITIES - OP</b>	<b>15,452.56</b>	<b>16,081.00</b>	<b>-628.44</b>	<b>63,644.30</b>	<b>64,291.00</b>	<b>-646.70</b>	<b>190,378.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,629.50	20,629.50	0.00	82,518.00	82,518.00	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>82,518.00</b>	<b>82,518.00</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	109,766.64	109,766.64	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>109,766.64</b>	<b>109,766.64</b>	<b>0.00</b>	<b>329,300.00</b>
<b>Total COGS</b>	<b>246,271.57</b>	<b>303,994.12</b>	<b>-57,722.55</b>	<b>1,042,715.17</b>	<b>1,211,273.02</b>	<b>-168,557.85</b>	<b>3,677,606.00</b>
<b>Gross Profit</b>	<b>-236,159.56</b>	<b>-301,072.06</b>	<b>64,912.50</b>	<b>93,295.00</b>	<b>-83,825.64</b>	<b>177,120.64</b>	<b>-102,872.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
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
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>43,116.62</b>	<b>45,211.13</b>	<b>-2,094.51</b>	<b>178,197.83</b>	<b>180,080.49</b>	<b>-1,882.66</b>	<b>568,680.00</b>
<b>62 · BOARD EXPENSES</b>							
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
<b>Total 62 · BOARD EXPENSES</b>	<b>0.00</b>	<b>1,583.34</b>	<b>-1,583.34</b>	<b>1,707.92</b>	<b>6,333.30</b>	<b>-4,625.38</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
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
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>4,116.27</b>	<b>19,142.50</b>	<b>-15,026.23</b>	<b>39,873.87</b>	<b>81,880.00</b>	<b>-42,006.13</b>	<b>227,020.00</b>

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

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
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	-25.00	400.00	-425.50	1,200.00
66000 · Payroll Expenses	64.75	82.25	-17.50	267.75	329.00	-61.25	987.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>9,119.57</b>	<b>9,444.83</b>	<b>-325.26</b>	<b>29,739.07</b>	<b>43,459.08</b>	<b>-13,720.01</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	1,822.32	1,822.32	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>1,822.32</b>	<b>1,822.32</b>	<b>0.00</b>	<b>5,467.00</b>
<b>Total Expense</b>	<b>56,808.04</b>	<b>75,837.38</b>	<b>-19,029.34</b>	<b>255,739.93</b>	<b>317,916.19</b>	<b>-62,176.26</b>	<b>956,412.00</b>
<b>Net Ordinary Income</b>	<b>-292,967.60</b>	<b>-376,909.44</b>	<b>83,941.84</b>	<b>-162,444.93</b>	<b>-401,741.83</b>	<b>239,296.90</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	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
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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>

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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
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	3,740.91	0.00	3,740.91	20,445.46	0.00	20,445.46	0.00
<b>Total 76 · CONNECTION FEE</b>	3,740.91	0.00	3,740.91	20,445.46	0.00	20,445.46	0.00
<b>79 · OTHER INCOMES</b>							
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
<b>Total 79 · OTHER INCOMES</b>	8,013.72	6,799.34	1,214.38	20,514.88	27,197.36	-6,682.48	81,592.00
<b>Total Other Income</b>	11,754.63	6,799.34	4,955.29	51,900.34	38,697.36	13,202.98	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>	11,754.63	6,799.34	4,955.29	51,900.34	38,697.36	13,202.98	1,103,992.00
<b>Net Income</b>	<b>-281,212.97</b>	<b>-370,110.10</b>	<b>88,897.13</b>	<b>-110,544.59</b>	<b>-363,044.47</b>	<b>252,499.88</b>	<b>44,708.00</b>



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

	Oct 20
<b>OPERATING ACTIVITIES</b>	
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
<b>Net cash provided by Operating Activities</b>	<b>-215,562.20</b>
<b>INVESTING ACTIVITIES</b>	
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
<b>Net cash provided by Investing Activities</b>	<b>-7,440.98</b>
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-725.19
<b>Net cash provided by Financing Activities</b>	<b>-725.19</b>
<b>Net cash increase for period</b>	<b>-223,728.37</b>
Cash at beginning of period	9,516,175.87
<b>Cash at end of period</b>	<b>9,292,447.50</b>

