

**Crestline Sanitation District**  
**Balance Sheet**  
**As of September 30, 2019**

Sep 30, 19

ASSETS	Sep 30, 19
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	803,787.92
10200 · Cash in Bank - Payroll	2,815.84
10500 · Petty Cash	200.00
10600 · Change Fund	300.00
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	<b>807,103.76</b>
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	79,989.67
11101 · Investments - Wealth&Fiduciary	7,431,030.35
11200 · Investments - CalTRUST	746,062.21
<b>Total 11 · INVESTMENTS</b>	<b>8,257,082.23</b>
<b>Total Checking/Savings</b>	<b>9,064,185.99</b>
<b>Accounts Receivable</b>	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	213,441.84
12100 · A/R - Pilot Rock	1,300.00
12200 · A/R - Cleghorn	62,110.52
12400 · COBRA Receivable	2,877.24
12410 · COBRA Dental	236.42
12600 · A/R - Effluent Management	2,286.00
<b>Total 12 · ACCTS RECEIVABLE</b>	<b>282,252.02</b>
<b>Total Accounts Receivable</b>	<b>282,252.02</b>
<b>Other Current Assets</b>	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	422,410.39
13350 · SS01 - Sewer Availability Recv	15,319.45
13500 · Accrued A/R	524,455.69
<b>Total 13 · OTHER RECEIVABLE</b>	<b>962,185.53</b>

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14 · PREPAID	
14100 · Prepaid Expense	695.25
14200 · Prepaid Insurance	101,811.82
14300 · Prepaid Worker's Comp	45,865.62
Total 14 · PREPAID	148,372.69
Total Other Current Assets	1,125,007.18
Total Current Assets	10,471,445.19
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,904.99
15300 · Structures & Improvements	11,108,921.81
15400 · Vehicles	1,305,745.15
15500 · Equipments	638,605.28
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	31,032,385.83
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-15,819,063.81
16300 · Accm Depr - Structures & Imprv	-4,891,371.38
16400 · Accm Depr - Vehicles	-932,619.52
16500 · Accm Depr - Equipment	-424,781.97
16800 · Accm. Amortization	-42,934.19
16900 · Accm Depr - Capital Lease Asset	-8,643.51
Total 16 · ACCM DEPRECIATIONS	-22,119,414.38
Total Fixed Assets	8,912,971.45
Other Assets	
17 · CIP	
17340 · SCADA System	32,208.62
17345 · Miscellaneous Upgrades	8,550.00
17800 · SC Emergency Storage Pond	49,706.50
17810 · HC Dewatering Bldg & Clarifier	295,357.90
Total 17 · CIP	385,823.02

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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>	<b>853,023.00</b>
<b>Total Other Assets</b>	<b>1,238,846.02</b>
<b>TOTAL ASSETS</b>	<b>20,623,262.66</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	6,430.70
<b>Total Accounts Payable</b>	<b>6,430.70</b>
<b>Other Current Liabilities</b>	
<b>21 · OTHER CURRENT LIAB.</b>	
21300 · Unclaimed Checks	706.67
21600 · Employee Appreciation Fund	3,890.53
<b>Total 21 · OTHER CURRENT LIAB.</b>	<b>4,597.20</b>
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	226.66
22200 · Retirement Payable	-275.56
<b>Total 22 · PR LIABILITIES</b>	<b>-48.90</b>
<b>23 · ACCRUED LIABILITIES</b>	
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
<b>Total 23 · ACCRUED LIABILITIES</b>	<b>126,082.15</b>

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Accrual Basis

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	Sep 30, 19
<b>24 · OTHER LIABILITIES</b>	
24930 · Deposit - Pinerose Cabins	8,680.00
25920 · Current Portion-Compensated Abs	16,435.26
25950 · Curr Portin-Share of County POB	48,603.00
25970 · Curr Portion of CLO	6,727.36
	80,445.62
<b>Total 24 · OTHER LIABILITIES</b>	<b>80,445.62</b>
<b>Total Other Current Liabilities</b>	<b>211,076.07</b>
<b>Total Current Liabilities</b>	<b>217,506.77</b>
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27300 · Capital Lease Obligation	37,542.68
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
	2,378,392.26
<b>Total 27 · LONG TERM LIABILITIES</b>	<b>2,378,392.26</b>
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	382,223.00
	382,223.00
<b>Total 29 · DEFERRED INFLOWS</b>	<b>382,223.00</b>
<b>Total Long Term Liabilities</b>	<b>2,760,615.26</b>
<b>Total Liabilities</b>	<b>2,978,122.03</b>
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
31000 · Net Investment in Capital Asset	9,222,992.09
33000 · Unrestricted Net Assets	-2,131,144.83
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
	10,490,890.00
<b>Total 34000 · Board Designated Reserves</b>	<b>10,490,890.00</b>
<b>Total 30 · NET ASSETS</b>	<b>17,582,737.26</b>

**Crestline Sanitation District**  
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As of September 30, 2019

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	Sep 30, 19
39000 - *Unrestricted Net Assets	-39,041.80
Net Income	101,445.17
Total Equity	17,645,140.63
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>20,623,262.66</b>



## Crestline Sanitation District Profit & Loss Budget Performance September 2019

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>40 · REVENUE</b>							
41000 · Sewer Service Fees	515,619.01	478,437.58	37,181.43	1,032,984.12	956,875.16	76,108.96	3,023,616.00
42000 · Sewer Penalties	0.00	0.00	0.00	9,397.94	21,000.00	-11,602.06	138,000.00
43000 · Pumped Waste Permits	2,533.92	2,225.00	308.92	8,439.40	6,675.00	1,764.40	25,625.00
44000 · Permit & Inspection Fees	0.00	292.00	-292.00	219.00	876.00	-657.00	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	1,950.00	1,950.00	0.00	7,800.00
48000 · Other Service Fees	36.00	41.66	-5.66	60.00	125.00	-65.00	500.00
49000 · Other Charges	0.00	0.00	0.00	3,335.26	0.00	3,335.26	0.00
<b>Total 40 · REVENUE</b>	<b>518,838.93</b>	<b>481,646.24</b>	<b>37,192.69</b>	<b>1,056,385.72</b>	<b>987,501.16</b>	<b>68,884.56</b>	<b>3,319,041.00</b>
<b>Total Income</b>	<b>518,838.93</b>	<b>481,646.24</b>	<b>37,192.69</b>	<b>1,056,385.72</b>	<b>987,501.16</b>	<b>68,884.56</b>	<b>3,319,041.00</b>
<b>Cost of Goods Sold</b>							
<b>51-MT · Salaries &amp; Benefit - MAINT</b>							
51010MT · Salaries - REG	26,195.23	27,211.00	-1,015.77	91,945.79	95,238.50	-3,292.71	353,743.00
51020MT · Salaries - OT	0.00	192.30	-192.30	0.00	673.10	-673.10	2,500.00
51030MT · Salaries - VAC	536.01	2,078.62	-1,542.61	6,061.12	7,275.14	-1,214.02	27,022.00
51040MT · Salaries - SICK	1,379.84	1,491.24	-111.40	3,308.66	5,219.28	-1,910.62	19,386.00
51050MT · Salaries - HOLIDAY	1,452.80	1,615.50	-162.70	2,928.15	3,636.95	-708.80	22,631.00
51060MT · Salaries - ON CALL / STANDBY	3,292.02	1,856.00	1,436.02	8,489.67	6,496.00	1,993.67	24,128.00
51070MT · Salaries - CALL BACK	157.28	153.84	3.44	507.88	538.48	-30.60	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	655.85	687.54	-31.69	2,362.86	2,406.38	-43.52	8,938.00
51150MT · Unemployment Expense	0.00	246.00	-246.00	0.00	862.00	-862.00	3,200.00
51200MT · Worker's Comp	1,508.81	1,505.84	2.97	5,208.97	5,270.48	-61.51	19,576.00
51300MT · Employee Group Insurance	8,466.53	9,928.25	-1,461.72	25,642.79	29,784.75	-4,141.96	119,139.00
51400MT · Retirement	12,612.17	13,914.00	-1,301.83	43,604.92	48,699.00	-5,094.08	180,882.00
51500MT · Seasonal MT Workers	2,376.09	12,750.00	-10,373.91	11,181.60	38,250.00	-27,068.40	76,500.00
51600MT · Nationwide ER Match	276.00	283.00	-7.00	966.00	990.50	-24.50	3,679.00
<b>Total 51-MT · Salaries &amp; Benefit - MAINT</b>	<b>58,908.63</b>	<b>73,913.13</b>	<b>-15,004.50</b>	<b>202,208.41</b>	<b>245,340.56</b>	<b>-43,132.15</b>	<b>863,324.00</b>
<b>51-OP · SALARIES &amp; BENEFIT - OP</b>							
51010OP · Salaries - REG	42,364.44	41,660.00	704.44	145,374.15	145,810.00	-435.85	541,580.00
51020OP · Salaries - OT	541.63	500.00	41.63	2,576.85	1,750.00	826.85	6,500.00
51030OP · Salaries - VAC	4,335.93	3,418.92	917.01	15,849.50	11,966.24	3,883.26	44,446.00
51040OP · Salaries - SICK	1,126.80	2,295.46	-1,168.66	4,167.36	8,034.12	-3,866.76	29,841.00
51050OP · Salaries - HOLIDAY	1,794.32	2,488.29	-693.97	5,146.06	5,598.63	-452.57	34,836.00
51060OP · Salaries - ON CALL / STANDBY	2,249.63	2,442.70	-193.07	9,573.91	8,549.40	1,024.51	31,755.00
51070OP · Salaries - Call Back	310.92	50.00	260.92	1,207.74	150.00	1,057.74	600.00
51100OP · Payroll Tax	856.60	1,049.92	-193.32	2,958.96	3,674.74	-715.78	13,649.00
51200OP · Worker's Comp	2,359.42	1,950.08	409.34	8,206.68	6,825.26	1,381.42	25,351.00
51300OP · Employee Group Insurance	12,085.95	12,301.50	-215.55	35,804.68	36,904.50	-1,099.82	147,618.00
51400OP · Retirement	20,776.21	21,416.08	-639.87	72,315.44	74,956.26	-2,640.82	278,409.00
51600OP · Nationwide ER Match	145.00	121.00	24.00	480.00	423.50	56.50	1,573.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>88,946.85</b>	<b>89,693.95</b>	<b>-747.10</b>	<b>303,661.33</b>	<b>304,642.65</b>	<b>-981.32</b>	<b>1,156,158.00</b>

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## Crestline Sanitation District Profit & Loss Budget Performance September 2019

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT · PROFESSIONAL SVC-MAINT</b>							
53300MT · Engineering	0.00	170.00	-170.00	0.00	510.00	-510.00	2,040.00
53900MT · Other Professional Svc	309.38	167.00	142.38	1,166.49	501.00	665.49	2,004.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>309.38</b>	<b>337.00</b>	<b>-27.62</b>	<b>1,166.49</b>	<b>1,011.00</b>	<b>155.49</b>	<b>4,044.00</b>
<b>53-OP · PROFESSIONAL SVC - OP</b>							
53300OP · Engineering	0.00	4,250.00	-4,250.00	10,900.00	12,750.00	-1,850.00	51,000.00
53400OP · Laboratory Analysis	4,153.76	4,049.58	104.18	15,562.04	12,148.75	3,413.29	48,595.00
53700OP · Permits & Fees	6,196.11	4,226.42	1,969.69	9,387.11	12,679.24	-3,292.13	50,717.00
53900OP · Other Professional	0.00	260.17	-260.17	704.97	780.51	-75.54	3,122.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>10,349.87</b>	<b>12,786.17</b>	<b>-2,436.30</b>	<b>36,554.12</b>	<b>38,358.50</b>	<b>-1,804.38</b>	<b>153,434.00</b>
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>							
54021MT · Auto Expense - Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	416.67	-416.67	0.00	1,250.01	-1,250.01	5,000.00
54080MT · Clothing & Laundry	695.35	810.00	-114.65	1,976.69	2,430.00	-453.31	9,720.00
54170MT · Auto Expense - General	3,185.11	2,614.09	571.02	5,944.30	7,842.26	-1,897.96	31,369.00
54182MT · Maintenance of Equipment	0.00	1,300.50	-1,300.50	1,975.38	3,901.50	-1,926.12	15,606.00
54184MT · Maintenance of Structures	640.30	605.92	34.38	854.65	1,817.76	-963.11	7,271.00
54200MT · Small Tools	0.00	86.75	-86.75	321.59	260.25	61.34	1,041.00
54210MT · Supplies - Shop	20.83	312.16	-291.33	1,381.19	936.49	444.70	3,746.00
54220MT · Supplies - Field	375.74	308.83	66.91	535.00	926.50	-391.50	3,706.00
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>4,917.33</b>	<b>6,454.92</b>	<b>-1,537.59</b>	<b>12,988.80</b>	<b>19,364.77</b>	<b>-6,375.97</b>	<b>77,459.00</b>
<b>54-OP · SERVICE AND SUPPLIES - OP</b>							
54021OP · Auto Expense - Fuel	3,424.76	2,516.50	908.26	7,038.74	7,549.50	-510.76	30,198.00
54023OP · Auto Expense - General	105.67	1,321.16	-1,215.49	1,180.45	3,963.48	-2,783.03	15,854.00
54030OP · Communication	0.00	260.25	-260.25	502.86	780.75	-277.89	3,123.00
54040OP · Due & Subscription	0.00	104.08	-104.08	733.82	312.25	421.57	1,249.00
54050OP · Equipment Purchase	0.00	4,166.67	-4,166.67	0.00	12,500.01	-12,500.01	50,000.00
54060OP · Equipment Rental	125.00	1,250.00	-1,125.00	3,055.01	3,750.00	-694.99	15,000.00
54070OP · Insurance	4,837.05	4,259.92	577.13	14,511.11	12,779.75	1,731.36	51,119.00
54075OP · Insurance - Vehicle	2,992.01	2,650.25	341.76	8,976.03	7,950.75	1,025.28	31,803.00
54080OP · Clothing & Laundry	613.31	941.42	-328.11	2,071.90	2,824.24	-752.34	11,297.00
54090OP · Lodge & Meals	211.68	144.17	67.51	895.59	432.50	463.09	1,730.00
54100OP · Misc Expense	0.00	9.00	-9.00	0.00	27.00	-27.00	108.00
54182OP · Maintenance of Equipment	4,045.82	5,684.66	-1,638.84	6,729.24	17,054.00	-10,324.76	68,216.00
54184OP · Maintenance of Structures	2,445.21	2,703.58	-258.37	7,556.91	8,110.76	-553.85	32,443.00
54185OP · Memberships/Certifications	0.00	2,539.25	-2,539.25	6,983.00	7,617.75	-634.75	30,471.00
54190OP · Safety Equipment	323.91	510.00	-186.09	1,817.57	1,530.00	287.57	6,120.00
54200OP · Small Tools	0.00	173.42	-173.42	1,162.97	520.24	642.73	2,081.00
54220OP · Supplies	122.07	384.50	-262.43	1,285.73	1,153.50	132.23	4,614.00
54310OP · Special Dept - Chlorine / Salt	1,277.57	2,585.17	-1,307.60	5,327.13	7,755.49	-2,428.36	31,022.00
54320OP · Special Dept - Sludge /Chemical	0.00	4,499.67	-4,499.67	9,312.19	13,498.99	-4,186.80	53,996.00
54330OP · Special Dept - Oxygen/Propane	0.00	335.33	-335.33	0.00	1,006.01	-1,006.01	4,024.00
54340OP · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	8,749.99	-8,749.99	35,000.00
54400OP · Training	129.27	2,083.33	-1,954.06	1,852.81	6,250.01	-4,397.20	25,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>20,653.33</b>	<b>42,039.00</b>	<b>-21,385.67</b>	<b>80,993.06</b>	<b>126,116.97</b>	<b>-45,123.91</b>	<b>504,468.00</b>



## Crestline Sanitation District Profit & Loss Budget Performance September 2019

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	4,713.70	4,800.00	-86.30	14,225.62	14,400.00	-174.38	57,600.00
56210OP · Utilities - Electric	7,985.79	9,265.00	-1,279.21	25,072.26	27,795.00	-2,722.74	111,180.00
56220OP · Utilities - Gas	27.62	272.00	-244.38	106.11	816.00	-709.89	3,264.00
56230OP · Utilities - Water	806.60	800.42	6.18	2,263.80	2,401.26	-137.46	9,605.00
56240OP · Utilities - Trash	509.84	499.50	10.34	1,529.52	1,498.50	31.02	5,994.00
56300OP · Refuse Disposal	0.00	196.33	-196.33	206.79	589.01	-382.22	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>14,043.55</b>	<b>15,833.25</b>	<b>-1,789.70</b>	<b>43,404.10</b>	<b>47,499.77</b>	<b>-4,095.67</b>	<b>189,999.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	23,371.00	20,041.33	3,329.67	70,113.00	60,124.01	9,988.99	240,496.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>23,371.00</b>	<b>20,041.33</b>	<b>3,329.67</b>	<b>70,113.00</b>	<b>60,124.01</b>	<b>9,988.99</b>	<b>240,496.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	23,483.14	22,962.58	520.56	70,449.42	68,887.76	1,561.66	275,551.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>23,483.14</b>	<b>22,962.58</b>	<b>520.56</b>	<b>70,449.42</b>	<b>68,887.76</b>	<b>1,561.66</b>	<b>275,551.00</b>
<b>Total COGS</b>	<b>244,983.08</b>	<b>284,061.33</b>	<b>-39,078.25</b>	<b>821,538.73</b>	<b>911,345.99</b>	<b>-89,807.26</b>	<b>3,464,933.00</b>
<b>Gross Profit</b>	<b>273,855.85</b>	<b>197,584.91</b>	<b>76,270.94</b>	<b>234,846.99</b>	<b>76,155.17</b>	<b>158,691.82</b>	<b>-145,892.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	24,107.14	22,213.08	1,894.06	82,242.89	77,745.76	4,497.13	288,770.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	184.94	80.00	104.94	400.00
61030 · Salaries - VAC ADM	1,166.99	1,924.92	-757.93	4,307.31	6,737.24	-2,429.93	25,024.00
61040 · Salaries - SICK ADM	11.30	616.46	-605.16	637.79	2,157.62	-1,519.83	8,014.00
61050 · Salaries - HOLIDAY ADM	958.48	668.29	290.19	1,818.52	1,336.58	481.94	9,356.00
61100 · Payroll Tax - ADM	639.35	764.24	-124.89	2,288.52	2,674.78	-386.26	9,935.00
61200 · Worker's Comp - ADM	89.54	91.62	-2.08	312.00	320.64	-8.64	1,191.00
61300 · Employee Group Insurance - ADM	6,258.89	5,926.83	332.06	18,955.87	17,780.49	1,175.38	71,122.00
61400 · Retirement - ADM	8,665.46	8,915.16	-249.70	30,033.00	31,203.02	-1,170.02	115,897.00
61600 · Nationwide - ER Match	193.60	162.84	30.76	677.60	569.98	107.62	2,117.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>42,090.75</b>	<b>41,323.44</b>	<b>767.31</b>	<b>141,458.44</b>	<b>140,606.11</b>	<b>852.33</b>	<b>531,826.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	0.00	1,500.00	-1,500.00	700.00	4,500.00	-3,800.00	18,000.00
62300 · Board Exp - Meals & Lodging	37.29	66.67	-29.38	217.18	199.99	17.19	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	49.99	-49.99	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>37.29</b>	<b>1,583.34</b>	<b>-1,546.05</b>	<b>917.18</b>	<b>4,749.98</b>	<b>-3,832.80</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,682.17	-4,682.17	8,098.54	14,046.49	-5,947.95	56,186.00
63200 · County Services	11.00	103.92	-92.92	29.00	311.72	-282.72	1,247.00
63300 · Legal	0.00	7,500.00	-7,500.00	7,552.50	22,500.00	-14,947.50	90,000.00
63500 · Software Support - ADM	834.20	1,250.00	-415.80	2,175.10	3,750.00	-1,574.90	15,000.00
63900 · Other Professional - ADM	5,503.62	2,695.92	2,807.70	14,035.75	8,087.74	5,948.01	32,351.00
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>6,348.82</b>	<b>16,232.01</b>	<b>-9,883.19</b>	<b>31,890.89</b>	<b>48,695.95</b>	<b>-16,805.06</b>	<b>194,784.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance September 2019

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	698.94	1,015.50	-316.56	2,451.27	3,046.50	-595.23	12,186.00
64040 · Computer Expense	0.00	833.33	-833.33	0.00	2,500.01	-2,500.01	10,000.00
64045 · Due & Subscription	126.99	213.17	-86.18	268.97	639.49	-370.52	2,558.00
64080 · Janitorial Service	1,240.00	759.75	480.25	2,480.00	2,279.25	200.75	9,117.00
64090 · Lease Equipment - ADM	48.49	1,734.00	-1,685.51	2,892.14	5,202.00	-2,309.86	20,808.00
64095 · Legal Notice	0.00	220.75	-220.75	123.00	662.25	-539.25	2,649.00
64120 · Office Expense	374.45	297.00	77.45	1,207.55	891.00	316.55	3,564.00
64130 · Office Supplies	762.26	520.25	242.01	2,800.92	1,560.75	1,240.17	6,243.00
64140 · Pest Control	0.00	294.58	-294.58	672.00	883.74	-211.74	3,535.00
64150 · Postage & Delivery	3,027.85	2,500.00	527.85	6,104.95	6,141.50	-36.55	21,849.00
64160 · Printing & Publications	2,348.95	1,281.50	1,067.45	2,348.95	3,844.50	-1,495.55	15,378.00
64170 · Public Relation	0.00	83.33	-83.33	0.00	250.01	-250.01	1,000.00
64180 · Maintenance of Equipment	0.00	43.42	-43.42	0.00	130.22	-130.22	521.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	8,621.62	3,750.00	4,871.62	15,000.00
64230 · Training	250.00	416.67	-166.67	250.00	1,249.97	-999.97	5,000.00
64240 · Travel	259.26	25.00	234.26	259.26	75.00	184.26	300.00
64245 · Lodge - Meals	446.83	100.00	346.83	1,082.44	300.00	782.44	1,200.00
66000 · Payroll Expenses	59.50	80.58	-21.08	210.00	241.76	-31.76	967.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>9,643.52</b>	<b>11,668.83</b>	<b>-2,025.31</b>	<b>31,773.07</b>	<b>33,647.95</b>	<b>-1,874.88</b>	<b>131,875.00</b>
<b>68 · BAD DEBTS</b>							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,254.83	3,700.00	554.83	3,700.00
<b>Total 68 · BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,254.83</b>	<b>3,700.00</b>	<b>554.83</b>	<b>3,700.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	508.56	524.08	-15.52	1,525.68	1,572.24	-46.56	6,289.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>508.56</b>	<b>524.08</b>	<b>-15.52</b>	<b>1,525.68</b>	<b>1,572.24</b>	<b>-46.56</b>	<b>6,289.00</b>
<b>Total Expense</b>	<b>58,628.94</b>	<b>71,331.70</b>	<b>-12,702.76</b>	<b>211,820.09</b>	<b>232,972.23</b>	<b>-21,152.14</b>	<b>887,474.00</b>
<b>Net Ordinary Income</b>	<b>215,226.91</b>	<b>126,253.21</b>	<b>88,973.70</b>	<b>23,026.90</b>	<b>-156,817.06</b>	<b>179,843.96</b>	<b>-1,033,366.00</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	1,063,200.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
<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>1,070,800.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	11,060.00	11,500.00	-440.00	11,500.00
72200 · Special Assessment - PRIOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72300 · Special Assessment-DELQ&PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	737.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	0.00	0.00	0.00	15,060.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,060.00</b>	<b>11,500.00</b>	<b>-440.00</b>	<b>27,297.00</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	11,869.00
<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>11,869.00</b>

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Accrual Basis

## Crestline Sanitation District Profit & Loss Budget Performance September 2019

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	14,495.91	7,901.16	6,594.75	51,149.69	23,703.48	27,446.21	94,814.00
77500 · Realized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	-5,961.89	0.00	-5,961.89	16,208.58	0.00	16,208.58	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79500 · Other Income	0.00	83.33	-83.33	0.00	249.99	-249.99	1,000.00
<b>Total 79 · OTHER INCOMES</b>	<b>8,534.02</b>	<b>7,984.49</b>	<b>549.53</b>	<b>67,358.27</b>	<b>23,953.47</b>	<b>43,404.80</b>	<b>95,814.00</b>
<b>Total Other Income</b>	<b>8,534.02</b>	<b>7,984.49</b>	<b>549.53</b>	<b>78,418.27</b>	<b>35,453.47</b>	<b>42,964.80</b>	<b>1,205,780.00</b>
<b>Other Expense</b>							
<b>80 · OTHER EXPENSES</b>							
81000 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83000 · Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84000 · Tax Deduction	0.00	0.00	0.00	0.00	0.00	0.00	2,186.00
<b>Total 80 · OTHER EXPENSES</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>2,186.00</b>
<b>Total Other Expense</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>2,186.00</b>
<b>Net Other Income</b>	<b>8,534.02</b>	<b>7,984.49</b>	<b>549.53</b>	<b>78,418.27</b>	<b>35,453.47</b>	<b>42,964.80</b>	<b>1,203,594.00</b>
<b>Net Income</b>	<b>223,760.93</b>	<b>134,237.70</b>	<b>89,523.23</b>	<b>101,445.17</b>	<b>-121,363.59</b>	<b>222,808.76</b>	<b>170,228.00</b>



**Crestline Sanitation District**  
**Statement of Cash Flows**  
September 2019

	Sep 19
<b>OPERATING ACTIVITIES</b>	
Net Income	223,760.93
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-162,124.24
12400 · COBRA Receivable	-1,733.52
12410 · COBRA Dental	-118.21
13700 · Other Receivables	5,404.62
14100 · Prepaid Expense	-463.50
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	3,957.77
20000 · Accounts Payable	-31,186.50
21600 · Employee Appreciation Fund	-549.64
22000 · Payroll Liabilities	-477.38
22100 · Payroll Tax Payable	-381.92
22200 · Retirement Payable	-0.04
<b>Net cash provided by Operating Activities</b>	<b>43,917.43</b>
<b>INVESTING ACTIVITIES</b>	
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	-12,203.07
17810 · HC Dewatering Bldg & Clarifier	-92,905.68
<b>Net cash provided by Investing Activities</b>	<b>-57,746.05</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>-14,553.81</b>
Cash at beginning of period	9,078,739.80
<b>Cash at end of period</b>	<b>9,064,185.99</b>

