

Crestline Sanitation District
Balance Sheet
As of February 29, 2020

	Feb 29, 20
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	948,988.44
10200 · Cash in Bank - Payroll	7,898.97
10500 · Petty Cash	200.00
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	957,387.41
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	80,944.88
11101 · Investments - Wealth&Fiduciary	7,510,178.10
11200 · Investments - CalTRUST	757,457.40
Total 11 · INVESTMENTS	8,348,580.38
Total Checking/Savings	9,305,967.79
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	228,834.12
12100 · A/R - Pilot Rock	1,950.00
12200 · A/R - Cleghorn	59,492.33
12400 · COBRA Receivable	3,058.46
12410 · COBRA Dental	244.68
12600 · A/R - Effluent Management	2,286.00
Total 12 · ACCTS RECEIVABLE	295,865.59
Total Accounts Receivable	295,865.59
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	273,669.28
13350 · SS01 - Sewer Availability Recv	8,293.77
13500 · Accrued A/R	524,455.69
Total 13 · OTHER RECEIVABLE	806,418.74

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14 · PREPAID	
14100 · Prepaid Expense	-477.40
14200 · Prepaid Insurance	63,974.02
14300 · Prepaid Worker's Comp	23,590.96
	87,087.58
Total 14 · PREPAID	87,087.58
Total Other Current Assets	907,955.28
Total Current Assets	10,509,788.66
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
	31,032,385.83
Total 15 · CAPITAL ASSETS	31,032,385.83
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-15,888,524.66
16300 · Accm Depr - Structures & Imprv	-5,011,584.63
16400 · Accm Depr - Vehicles	-961,496.87
16500 · Accm Depr - Equipment	-438,369.27
16800 · Accm. Amortization	-43,110.49
16900 · Accm Depr - Capital Lease Asset	-13,141.96
	-22,356,227.88
Total 16 · ACCM DEPRECIATIONS	-22,356,227.88
Total Fixed Assets	8,676,157.95
Other Assets	
17 · CIP	
17340 · SCADA System	105,343.57
17345 · Miscellaneous Upgrades	33,738.63
17376 · HC Electrical Upgrades	1,787.78
17377 · Vehicle Replacement	56,155.12
17800 · SC Emergency Storage Pond	54,727.75
17810 · HC Dewatering Bldg & Clarifier	606,797.78
	858,550.63
Total 17 · CIP	858,550.63

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19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	346,824.00
19830 · Deferred Outflows - Actuarial	501,066.00
19850 · Deferred Outflow-OPEB Actuarial	5,133.00
	853,023.00
Total 19 · DEFERRED OUTFLOWS	
Total Other Assets	1,711,573.63
TOTAL ASSETS	20,897,520.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	8,956.22
	8,956.22
Total Accounts Payable	
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	706.67
21600 · Employee Appreciation Fund	3,720.46
	4,427.13
Total 21 · OTHER CURRENT LIAB.	
22 · PR LIABILITIES	
22000 · Payroll Liabilities	212.88
22100 · Payroll Tax Payable	-22.46
	190.42
Total 22 · PR LIABILITIES	
23 · ACCRUED LIABILITIES	
23000 · Accrued Payable	4,800.00
23100 · Accrued Payroll	83,487.18
23150 · Accrued Payroll Tax	1,622.39
23200 · Accrued Retirement	31,014.91
23250 · Accrued Worker's Comp	2,871.67
23500 · Unearned Revenue	2,286.00
	126,082.15
Total 23 · ACCRUED LIABILITIES	

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24 · OTHER LIABILITIES	
24930 · Deposit - Pinerose Cabins	6,575.00
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
Total 24 · OTHER LIABILITIES	<u>78,340.62</u>
Total Other Current Liabilities	<u>209,040.32</u>
Total Current Liabilities	217,996.54
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	33,916.73
27400 · Employee Compensated Abs-LT	65,740.94
27500 · Share of County POB	217,552.00
27700 · OPEB Obligation	313,503.00
27800 · Pension Liability	1,750,781.00
27970 · Less Current Portion of CLO	-6,727.36
Total 27 · LONG TERM LIABILITIES	<u>2,374,766.31</u>
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	382,223.00
Total 29 · DEFERRED INFLOWS	<u>382,223.00</u>
Total Long Term Liabilities	<u>2,756,989.31</u>
Total Liabilities	2,974,985.85
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,222,992.09
33000 · Unrestricted Net Assets	-2,170,186.63
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	1,915,036.00
34300 · Replacement Reserve	5,493,539.00
34400 · Catastrophic Reserve	2,269,127.00
34500 · Curr Yr Capital Budget Reserve	813,188.00
Total 34000 · Board Designated Reserves	<u>10,490,890.00</u>
Total 30 · NET ASSETS	17,543,695.46

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03/10/20

Accrual Basis

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39000 · *Unrestricted Net Assets	-52.84
Net Income	378,891.77
Total Equity	17,922,534.39
TOTAL LIABILITIES & EQUITY	20,897,520.24

Crestline Sanitation District
Profit & Loss Budget Performance
February 2020

03/10/20

Accrual Basis

	Feb 20	Budget	\$ Over Budget	Jul '19 - Feb 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	1,358.19	0.00	1,358.19	2,109,098.67	1,990,245.58	118,853.09	3,023,616.00
42000 · Sewer Penalties	26,335.39	24,000.00	2,335.39	72,519.73	90,000.00	-17,480.27	138,000.00
43000 · Pumped Waste Permits	2,621.65	2,075.00	546.65	20,560.45	17,100.00	3,460.45	25,625.00
44000 · Permit & Inspection Fees	219.00	291.00	-72.00	1,095.00	2,332.00	-1,237.00	3,500.00
45000 · Sale of Effluent Water	0.00			0.00	0.00	0.00	0.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	59,492.33	60,000.00	-507.67	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	5,200.00	5,200.00	0.00	7,800.00
48000 · Other Service Fees	0.00	41.67	-41.67	132.00	333.34	-201.34	500.00
49000 · Other Charges	0.00			3,335.26	0.00	3,335.26	0.00
Total 40 · REVENUE	31,184.23	27,057.67	4,126.56	2,271,433.44	2,165,210.92	106,222.52	3,319,041.00
Total Income	31,184.23	27,057.67	4,126.56	2,271,433.44	2,165,210.92	106,222.52	3,319,041.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	23,947.95	27,211.00	-3,263.05	225,479.41	244,899.00	-19,419.59	353,743.00
51020MT · Salaries - OT	0.00	192.30	-192.30	242.90	1,730.80	-1,487.90	2,500.00
51030MT · Salaries - VAC	2,034.90	2,078.62	-43.72	23,867.40	18,707.52	5,159.88	27,022.00
51040MT · Salaries - SICK	1,327.54	1,491.24	-163.70	12,798.83	13,421.04	-622.21	19,386.00
51050MT · Salaries - HOLIDAY	1,562.48	1,615.50	-53.02	17,656.61	19,800.95	-2,144.34	22,631.00
51060MT · Salaries - ON CALL / STANDBY	1,441.88	1,856.00	-414.12	18,151.86	16,704.00	1,447.86	24,128.00
51070MT · Salaries - CALL BACK	87.64	153.84	-66.20	1,913.76	1,384.64	529.12	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	433.58	687.54	-253.96	5,108.96	6,187.84	-1,078.88	8,938.00
51150MT · Unemployment Expense	0.00	246.00	-246.00	0.00	2,216.00	-2,216.00	3,200.00
51200MT · Worker's Comp	1,319.55	1,505.84	-186.29	13,255.78	13,552.64	-296.86	19,576.00
51300MT · Employee Group Insurance	8,942.76	9,928.25	-985.49	73,353.57	79,426.00	-6,072.43	119,139.00
51400MT · Retirement	11,069.26	13,914.00	-2,844.74	115,321.31	125,226.00	-9,904.69	180,882.00
51500MT · Seasonal MT Workers	0.00	0.00	0.00	12,159.99	51,000.00	-38,840.01	76,500.00
51600MT · Nationwide ER Match	216.04	283.00	-66.96	2,394.06	2,547.00	-152.94	3,679.00
Total 51-MT · Salaries & Benefit - MAINT	52,383.58	61,163.13	-8,779.55	521,704.44	596,803.43	-75,098.99	863,324.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	43,229.89	41,660.00	1,569.89	377,768.62	374,940.00	2,828.62	541,580.00
51020OP · Salaries - OT	74.73	500.00	-425.27	4,267.48	4,500.00	-232.52	6,500.00
51030OP · Salaries - VAC	2,858.68	3,418.92	-560.24	35,372.79	30,770.32	4,602.47	44,446.00
51040OP · Salaries - SICK	2,742.39	2,295.46	446.93	11,976.49	20,659.16	-8,682.67	29,841.00
51050OP · Salaries - HOLIDAY	1,314.24	2,488.29	-1,174.05	23,531.21	30,481.53	-6,950.32	34,836.00
51060OP · Salaries - ON CALL / STANDBY	3,381.01	2,442.70	938.31	28,164.96	21,984.20	6,180.76	31,755.00
51070OP · Salaries - Call Back	111.30	50.00	61.30	3,290.22	400.00	2,890.22	600.00
51100OP · Payroll Tax	1,331.14	1,049.92	281.22	8,455.49	9,449.32	-993.83	13,649.00
51200OP · Worker's Comp	2,647.24	1,950.08	697.16	21,940.77	17,550.68	4,390.09	25,351.00
51300OP · Employee Group Insurance	12,113.25	12,301.50	-188.25	95,972.48	98,412.00	-2,439.52	147,618.00
51400OP · Retirement	21,166.05	21,416.08	-250.03	189,252.44	192,744.68	-3,492.24	278,409.00
51600OP · Nationwide ER Match	147.00	121.00	26.00	1,288.50	1,089.00	199.50	1,573.00
Total 51-OP · SALARIES & BENEFIT - OP	91,116.92	89,693.95	1,422.97	801,281.45	802,980.89	-1,699.44	1,156,158.00

Crestline Sanitation District Profit & Loss Budget Performance February 2020

	Feb 20	Budget	\$ Over Budget	Jul '19 - Feb 20	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53300MT · Engineering	0.00	170.00	-170.00	0.00	1,360.00	-1,360.00	2,040.00
53900MT · Other Professional Svc	201.09	167.00	34.09	2,193.37	1,336.00	857.37	2,004.00
Total 53-MT · PROFESSIONAL SVC-MAINT	201.09	337.00	-135.91	2,193.37	2,696.00	-502.63	4,044.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	4,250.00	-4,250.00	18,443.01	34,000.00	-15,556.99	51,000.00
53400OP · Laboratory Analysis	337.93	4,049.59	-3,711.66	41,309.54	32,396.68	8,912.86	48,595.00
53700OP · Permits & Fees	0.00	4,226.42	-4,226.42	43,566.51	33,811.34	9,755.17	50,717.00
53900OP · Other Professional	494.16	260.16	234.00	3,609.95	2,081.32	1,528.63	3,122.00
Total 53-OP · PROFESSIONAL SVC - OP	832.09	12,786.17	-11,954.08	106,929.01	102,289.34	4,639.67	153,434.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54021MT · Auto Expense - Fuel	0.00			0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	416.67	-416.67	0.00	3,333.36	-3,333.36	5,000.00
54080MT · Clothing & Laundry	642.14	810.00	-167.86	5,361.17	6,480.00	-1,118.83	9,720.00
54170MT · Auto Expense - General	107.81	2,614.08	-2,506.27	16,002.60	20,912.68	-4,910.08	31,369.00
54182MT · Maintenance of Equipment	997.75	1,300.50	-302.75	9,923.29	10,404.00	-480.71	15,606.00
54184MT · Maintenance of Structures	0.00	605.91	-605.91	4,590.18	4,847.32	-257.14	7,271.00
54200MT · Small Tools	360.93	86.75	274.18	752.82	694.00	58.82	1,041.00
54210MT · Supplies - Shop	241.01	312.17	-71.16	3,252.56	2,497.34	755.22	3,746.00
54220MT · Supplies - Field	158.39	308.84	-150.45	1,210.83	2,470.67	-1,259.84	3,706.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	2,508.03	6,454.92	-3,946.89	41,093.45	51,639.37	-10,545.92	77,459.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,114.60	2,516.50	598.10	22,520.05	20,132.00	2,388.05	30,198.00
54022OP · Auto Expense - Mileage	0.00			244.18			
54023OP · Auto Expense - General	6,507.08	1,321.17	5,185.91	12,041.81	10,569.32	1,472.49	15,854.00
54030OP · Communication	0.00	260.25	-260.25	1,760.01	2,082.00	-321.99	3,123.00
54040OP · Due & Subscription	0.00	104.09	-104.09	0.00	832.67	-832.67	1,249.00
54050OP · Equipment Purchase	0.00	4,166.67	-4,166.67	1,614.17	33,333.32	-31,719.15	50,000.00
54060OP · Equipment Rental	0.00	1,250.00	-1,250.00	5,141.82	10,000.00	-4,858.18	15,000.00
54070OP · Insurance	4,837.05	4,259.91	577.14	38,696.36	34,079.33	4,617.03	51,119.00
54075OP · Insurance - Vehicle	2,992.01	2,650.25	341.76	23,936.08	21,202.00	2,734.08	31,803.00
54080OP · Clothing & Laundry	886.92	941.42	-54.50	6,848.86	7,531.34	-682.48	11,297.00
54090OP · Lodge & Meals	-957.82	144.16	-1,101.98	4,092.48	1,153.33	2,939.15	1,730.00
54100OP · Misc Expense	0.00	9.00	-9.00	0.00	72.00	-72.00	108.00
54182OP · Maintenance of Equipment	1,131.94	5,684.67	-4,552.73	45,552.51	45,477.34	75.17	68,216.00
54184OP · Maintenance of Structures	0.00	2,703.58	-2,703.58	13,601.25	21,628.66	-8,027.41	32,443.00
54185OP · Memberships/Certifications	94.00	2,539.25	-2,445.25	25,037.00	20,314.00	4,723.00	30,471.00
54190OP · Safety Equipment	609.89	510.00	99.89	5,767.35	4,080.00	1,687.35	6,120.00
54200OP · Small Tools	84.18	173.42	-89.24	2,262.99	1,387.34	875.65	2,081.00
54220OP · Supplies	980.70	384.50	596.20	3,452.63	3,076.00	376.63	4,614.00
54310OP · Special Dept - Chlorine / Salt	2,202.14	2,585.17	-383.03	17,961.75	20,681.34	-2,719.59	31,022.00
54320OP · Special Dept - Sludge /Chemical	4,273.96	4,499.67	-225.71	27,815.11	35,997.34	-8,182.23	53,996.00
54330OP · Special Dept - Oxygen/Propane	0.00	335.33	-335.33	7,748.15	2,682.66	5,065.49	4,024.00
54340OP · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	23,333.34	-23,333.34	35,000.00
54400OP · Training	700.00	2,083.33	-1,383.33	6,914.01	16,666.66	-9,752.65	25,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	27,456.65	42,039.01	-14,582.36	273,008.57	336,311.99	-63,303.42	504,468.00

Crestline Sanitation District Profit & Loss Budget Performance February 2020

	Feb 20	Budget	\$ Over Budget	Jul '19 - Feb 20	YTD Budget	\$ Over Budget	Annual Budget
56 - UTILITIES - OP							
56100OP · Telephone	4,164.90	4,800.00	-635.10	37,116.42	38,400.00	-1,283.58	57,600.00
56210OP · Utilities - Electric	10,866.85	9,265.00	1,601.85	59,463.41	74,120.00	-14,656.59	111,180.00
56220OP · Utilities - Gas	704.10	272.00	432.10	1,855.36	2,176.00	-320.64	3,264.00
56230OP · Utilities - Water	509.30	800.42	-291.12	5,452.30	6,403.32	-951.02	9,605.00
56240OP · Utilities - Trash	509.84	499.50	10.34	4,078.72	3,996.00	82.72	5,994.00
56300OP · Refuse Disposal	0.00	196.33	-196.33	456.79	1,570.66	-1,113.87	2,356.00
Total 56 - UTILITIES - OP	16,754.99	15,833.25	921.74	108,423.00	126,665.98	-18,242.98	189,999.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	23,371.00	20,041.33	3,329.67	186,968.00	160,330.66	26,637.34	240,496.00
Total 59-MT · Depreciation - MAINT	23,371.00	20,041.33	3,329.67	186,968.00	160,330.66	26,637.34	240,496.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	23,483.14	22,962.58	520.56	187,865.12	183,700.66	4,164.46	275,551.00
Total 59-OP · DEPR & AMORT - OP	23,483.14	22,962.58	520.56	187,865.12	183,700.66	4,164.46	275,551.00
Total COGS	238,107.49	271,311.34	-33,203.85	2,229,466.41	2,363,418.32	-133,951.91	3,464,933.00
Gross Profit	-206,923.26	-244,253.67	37,330.41	41,967.03	-198,207.40	240,174.43	-145,892.00
Expense							
61 - SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	24,393.52	22,213.08	2,180.44	211,746.91	199,917.68	11,829.23	288,770.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	322.72	240.00	82.72	400.00
61030 · Salaries - VAC ADM	1,292.12	1,924.92	-632.80	8,395.76	17,324.32	-8,928.56	25,024.00
61040 · Salaries - SICK ADM	65.29	616.46	-551.17	2,773.77	5,548.16	-2,774.39	8,014.00
61050 · Salaries - HOLIDAY ADM	863.68	668.29	195.39	8,188.60	8,687.71	-499.11	9,356.00
61100 · Payroll Tax - ADM	648.84	764.24	-115.40	5,342.61	6,878.04	-1,535.43	9,935.00
61200 · Worker's Comp - ADM	90.18	91.62	-1.44	805.76	824.52	-18.76	1,191.00
61300 · Employee Group Insurance - ADM	6,158.12	5,926.83	231.29	50,321.32	47,414.64	2,906.68	71,122.00
61400 · Retirement - ADM	11,124.10	8,915.16	2,208.94	80,235.03	80,236.36	-1.33	115,897.00
61600 · Nationwide - ER Match	193.60	162.84	30.76	1,742.40	1,465.64	276.76	2,117.00
Total 61 - SALARIES AND BENEFIT - ADM	44,829.45	41,323.44	3,506.01	369,874.88	368,537.07	1,337.81	531,826.00
62 - BOARD EXPENSES							
62100 · Board Director's Fee	300.00	1,500.00	-1,200.00	2,300.00	12,000.00	-9,700.00	18,000.00
62300 · Board Exp - Meals & Lodging	48.99	66.67	-17.68	405.65	533.32	-127.67	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	133.32	-133.32	200.00
Total 62 - BOARD EXPENSES	348.99	1,583.34	-1,234.35	2,705.65	12,666.64	-9,960.99	19,000.00
63 - PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	4,682.17	-4,682.17	35,484.95	37,457.32	-1,972.37	56,186.00
63200 · County Services	6.00	103.92	-97.92	69.00	831.32	-762.32	1,247.00
63300 · Legal	540.00	7,500.00	-6,960.00	19,000.00	60,000.00	-41,000.00	90,000.00
63500 · Software Support - ADM	1,213.69	1,250.00	-36.31	8,483.16	10,000.00	-1,516.84	15,000.00
63900 · Other Professional - ADM	2,399.46	2,695.92	-296.46	50,927.09	21,567.34	29,359.75	32,351.00
63950 · Effluent Management	0.00	0.00	0.00	3,975.00	0.00	3,975.00	0.00
Total 63 - PROFESSIONAL SVC - ADM	4,159.15	16,232.01	-12,072.86	117,939.20	129,855.98	-11,916.78	194,784.00

Crestline Sanitation District Profit & Loss Budget Performance February 2020

	Feb 20	Budget	\$ Over Budget	Jul '19 - Feb 20	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,427.72	1,015.50	412.22	8,011.90	8,124.00	-112.10	12,186.00
64040 · Computer Expense	0.00	833.33	-833.33	0.00	6,666.66	-6,666.66	10,000.00
64045 · Due & Subscription	29.98	213.17	-183.19	1,359.87	1,705.34	-345.47	2,558.00
64080 · Janitorial Service	620.00	759.75	-139.75	5,580.00	6,078.00	-498.00	9,117.00
64090 · Lease Equipment - ADM	791.55	1,734.00	-942.45	6,577.17	13,872.00	-7,294.83	20,808.00
64095 · Legal Notice	180.50	220.75	-40.25	2,208.30	1,766.00	442.30	2,649.00
64120 · Office Expense	393.44	297.00	96.44	3,407.10	2,376.00	1,031.10	3,564.00
64130 · Office Supplies	347.79	520.25	-172.46	5,307.99	4,162.00	1,145.99	6,243.00
64140 · Pest Control	0.00	294.58	-294.58	2,397.00	2,356.64	40.36	3,535.00
64150 · Postage & Delivery	6.85	1,141.50	-1,134.65	12,154.25	14,566.00	-2,411.75	21,849.00
64160 · Printing & Publications	190.94	1,281.50	-1,090.56	7,115.72	10,252.00	-3,136.28	15,378.00
64170 · Public Relation	0.00	83.33	-83.33	444.55	666.66	-222.11	1,000.00
64180 · Maintenance of Equipment	0.00	43.42	-43.42	150.00	347.32	-197.32	521.00
64190 · Maintenance of Structure	52.73	1,250.00	-1,197.27	15,170.65	10,000.00	5,170.65	15,000.00
64230 · Training	796.00	416.67	379.33	1,120.97	3,333.32	-2,212.35	5,000.00
64240 · Travel	0.00	25.00	-25.00	259.26	200.00	59.26	300.00
64245 · Lodge - Meals	205.91	100.00	105.91	1,447.81	800.00	647.81	1,200.00
66000 · Payroll Expenses	63.00	80.58	-17.58	561.75	644.68	-82.93	967.00
Total 64 · SERVICES AND SUPPLIES - ADM	5,106.41	10,310.33	-5,203.92	73,274.29	87,916.62	-14,642.33	131,875.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,254.83	3,700.00	554.83	3,700.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	4,254.83	3,700.00	554.83	3,700.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	508.56	524.08	-15.52	4,068.48	4,192.64	-124.16	6,289.00
Total 69 · DEPR & AMORT - ADM	508.56	524.08	-15.52	4,068.48	4,192.64	-124.16	6,289.00
Total Expense	54,952.56	69,973.20	-15,020.64	572,117.33	606,868.95	-34,751.62	887,474.00
Net Ordinary Income	-261,875.82	-314,226.87	52,351.05	-530,150.30	-805,076.35	274,926.05	-1,033,366.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	39,447.23	30,208.00	9,239.23	707,303.41	726,150.00	-18,846.59	1,063,200.00
71300 · Prop Taxes-PRI SEC & UNSEC	242.46	145.00	97.46	8,235.76	5,527.00	2,708.76	6,600.00
71500 · Int & Pen Delinquent Taxes	33.70	50.00	-16.30	734.81	770.00	-35.19	1,000.00
Total 71 · PROP TAXES	39,723.39	30,403.00	9,320.39	716,273.98	732,447.00	-16,173.02	1,070,800.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	11,060.00	11,500.00	-440.00	11,500.00
72200 · Special Assessment - PRIOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72300 · Special Assessment-DELQ&PENALTY	0.00	5.00	-5.00	422.43	661.00	-238.57	737.00
72500 · Special Assessment SU01-DLQ&PEN	152.39	1,600.00	-1,447.61	6,063.37	11,000.00	-4,936.63	15,060.00
Total 72 · SPECIAL ASSESSMENTS	152.39	1,605.00	-1,452.61	17,545.80	23,161.00	-5,615.20	27,297.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	5,103.05	6,100.00	-996.95	11,869.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	5,103.05	6,100.00	-996.95	11,869.00

Crestline Sanitation District Profit & Loss Budget Performance

03/10/20

February 2020

Accrual Basis

	Feb 20	Budget	\$ Over Budget	Jul '19 - Feb 20	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
79 · OTHER INCOMES							
77000 · Interest Income	21,976.35	7,901.17	14,075.18	127,174.56	63,209.32	63,965.24	94,814.00
77500 · Realized Gain/Loss	0.00			0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	11,368.18			36,337.76	0.00	36,337.76	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00			0.00	0.00	0.00	0.00
79500 · Other Income	0.00	83.33	-83.33	909.53	666.66	242.87	1,000.00
Total 79 · OTHER INCOMES	33,344.53	7,984.50	25,360.03	164,421.85	63,875.98	100,545.87	95,814.00
Total Other Income	73,220.31	39,992.50	33,227.81	910,826.50	825,583.98	85,242.52	1,205,780.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00			0.00	0.00	0.00	0.00
83000 · Election Cost	0.00			0.00	0.00	0.00	0.00
84000 · Tax Deduction	98.72	273.25	-174.53	1,784.43	1,093.00	691.43	2,186.00
Total 80 · OTHER EXPENSES	98.72	273.25	-174.53	1,784.43	1,093.00	691.43	2,186.00
Total Other Expense	98.72	273.25	-174.53	1,784.43	1,093.00	691.43	2,186.00
Net Other Income	73,121.59	39,719.25	33,402.34	909,042.07	824,490.98	84,551.09	1,203,594.00
Net Income	-188,754.23	-274,507.62	85,753.39	378,891.77	19,414.63	359,477.14	170,228.00

Crestline Sanitation District
Statement of Cash Flows
February 2020

	Feb 20
OPERATING ACTIVITIES	
Net Income	-188,754.23
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	87,266.36
12100 · A/R - Pilot Rock	650.00
12400 · COBRA Receivable	-1,854.17
12410 · COBRA Dental	-122.34
13300 · SU01-Delinq Tax Roll Receivable	3,982.72
13350 · SS01 - Sewer Availability Recv	231.75
14100 · Prepaid Expense	238.70
14200 · Prepaid Insurance	7,829.06
14300 · Prepaid Worker's Comp	4,056.97
20000 · Accounts Payable	-13,185.12
21600 · Employee Appreciation Fund	200.00
22000 · Payroll Liabilities	-2.76
Net cash provided by Operating Activities	-99,463.06
INVESTING ACTIVITIES	
16200 · Accm.Depr - Improvement to Land	13,892.17
16300 · Accm Depr - Structures & Imprv	24,042.65
16400 · Accm Depr - Vehicles	5,775.47
16500 · Accm Depr - Equipment	2,717.46
16800 · Accm. Amortization	35.26
16900 · Accm Depr - Capital Lease Asset	899.69
17340 · SCADA System	-11,091.93
17345 · Miscellaneous Upgrades	-9,859.32
17810 · HC Dewatering Bldg & Clarifier	-41,511.50
Net cash provided by Investing Activities	-15,100.05
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	-115,288.30
Cash at beginning of period	9,421,256.09
Cash at end of period	9,305,967.79

