

9:20 AM

02/11/20

Accrual Basis

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

	Jan 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,096,622.55
10200 · Cash in Bank - Payroll	7,964.73
10500 · Petty Cash	200.00
10600 · Change Fund	300.00
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	<b>1,105,087.28</b>
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	80,944.88
11101 · Investments - Wealth&Fiduciary	7,482,051.97
11200 · Investments - CalTRUST	753,171.96
<b>Total 11 · INVESTMENTS</b>	<b>8,316,168.81</b>
<b>Total Checking/Savings</b>	<b>9,421,256.09</b>
<b>Accounts Receivable</b>	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	316,100.48
12100 · A/R - Pilot Rock	2,600.00
12400 · COBRA Receivable	1,204.29
12410 · COBRA Dental	122.34
12600 · A/R - Effluent Management	2,286.00
<b>Total 12 · ACCTS RECEIVABLE</b>	<b>322,313.11</b>
<b>Total Accounts Receivable</b>	<b>322,313.11</b>
<b>Other Current Assets</b>	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	277,652.00
13350 · SS01 - Sewer Availability Recv	8,525.52
13500 · Accrued A/R	524,455.69
<b>Total 13 · OTHER RECEIVABLE</b>	<b>810,633.21</b>

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	<u>Jan 31, 20</u>
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	-238.70
14200 · Prepaid Insurance	71,803.08
14300 · Prepaid Worker's Comp	27,647.93
	<hr/>
<b>Total 14 · PREPAID</b>	99,212.31
<b>Total Other Current Assets</b>	924,294.48
	<hr/>
<b>Total Current Assets</b>	10,667,863.68
<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	11,108,921.81
15400 · Vehicles	1,305,745.15
15500 · Equipments	638,605.28
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
	<hr/>
<b>Total 15 · CAPITAL ASSETS</b>	31,032,385.83
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-15,874,632.49
16300 · Accm Depr - Structures & Imprv	-4,987,541.98
16400 · Accm Depr - Vehicles	-955,721.40
16500 · Accm Depr - Equipment	-435,651.81
16800 · Accm. Amortization	-43,075.23
16900 · Accm Depr - Capital Lease Asset	-12,242.27
	<hr/>
<b>Total 16 · ACCM DEPRECIATIONS</b>	-22,308,865.18
<b>Total Fixed Assets</b>	8,723,520.65
<b>Other Assets</b>	
<b>17 · CIP</b>	
17340 · SCADA System	94,251.64
17345 · Miscellaneous Upgrades	23,879.31
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	565,286.28
	<hr/>
<b>Total 17 · CIP</b>	796,087.88

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

	Jan 31, 20
<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
	853,023.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	<b>853,023.00</b>
<b>Total Other Assets</b>	<b>1,649,110.88</b>
<b>TOTAL ASSETS</b>	<b>21,040,495.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	13,346.18
	13,346.18
<b>Total Accounts Payable</b>	<b>13,346.18</b>
<b>Other Current Liabilities</b>	
<b>21 · OTHER CURRENT LIAB.</b>	
21300 · Unclaimed Checks	706.67
21600 · Employee Appreciation Fund	3,520.46
	4,227.13
<b>Total 21 · OTHER CURRENT LIAB.</b>	<b>4,227.13</b>
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	215.64
22100 · Payroll Tax Payable	-22.46
	193.18
<b>Total 22 · PR LIABILITIES</b>	<b>193.18</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
	126,082.15
<b>Total 23 · ACCRUED LIABILITIES</b>	<b>126,082.15</b>

Crestline Sanitation District  
Balance Sheet  
As of January 31, 2020

	<u>Jan 31, 20</u>
<b>24 · OTHER LIABILITIES</b>	
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
	<hr/>
<b>Total 24 · OTHER LIABILITIES</b>	78,340.62
<b>Total Other Current Liabilities</b>	208,843.08
	<hr/>
<b>Total Current Liabilities</b>	222,189.26
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27300 · Capital Lease Obligation	34,641.92
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
	<hr/>
<b>Total 27 · LONG TERM LIABILITIES</b>	2,375,491.50
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	382,223.00
	<hr/>
<b>Total 29 · DEFERRED INFLOWS</b>	382,223.00
<b>Total Long Term Liabilities</b>	2,757,714.50
	<hr/>
<b>Total Liabilities</b>	2,979,903.76
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
31000 · Net Investment in Capital Asset	9,222,992.09
33000 · Unrestricted Net Assets	-2,170,186.63
<b>34000 · Board Designated Reserves</b>	
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
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<b>Total 34000 · Board Designated Reserves</b>	10,490,890.00
<b>Total 30 · NET ASSETS</b>	17,543,695.46

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Accrual Basis

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

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	Jan 31, 20
39000 · *Unrestricted Net Assets	-52.84
Net Income	516,948.83
Total Equity	18,060,591.45
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>21,040,495.21</b>



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

	Jan 20	Budget	\$ Over Budget	Jul '19 - Jan 20	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>40 · REVENUE</b>							
41000 · Sewer Service Fees	557,096.77	516,685.21	40,411.56	2,107,740.48	1,990,245.58	117,494.90	3,023,616.00
42000 · Sewer Penalties	-204.56	0.00	-204.56	46,184.34	66,000.00	-19,815.66	138,000.00
43000 · Pumped Waste Permits	2,185.50	2,075.00	110.50	17,938.80	15,025.00	2,913.80	25,625.00
44000 · Permit & Inspection Fees	0.00	291.00	-291.00	876.00	2,041.00	-1,165.00	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	60,000.00	-60,000.00	0.00	60,000.00	-60,000.00	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	4,550.00	4,550.00	0.00	7,800.00
48000 · Other Service Fees	24.00	41.67	-17.67	132.00	291.67	-159.67	500.00
49000 · Other Charges	0.00			3,335.26	0.00	3,335.26	0.00
<b>Total 40 · REVENUE</b>	<b>559,751.71</b>	<b>579,742.88</b>	<b>-19,991.17</b>	<b>2,180,756.88</b>	<b>2,138,153.25</b>	<b>42,603.63</b>	<b>3,319,041.00</b>
<b>Total Income</b>	<b>559,751.71</b>	<b>579,742.88</b>	<b>-19,991.17</b>	<b>2,180,756.88</b>	<b>2,138,153.25</b>	<b>42,603.63</b>	<b>3,319,041.00</b>
<b>Cost of Goods Sold</b>							
<b>51-MT · Salaries &amp; Benefit - MAINT</b>							
51010MT · Salaries - REG	18,728.42	27,211.00	-8,482.58	201,531.46	217,688.00	-16,156.54	353,743.00
51020MT · Salaries - OT	0.00	192.30	-192.30	242.90	1,538.50	-1,295.60	2,500.00
51030MT · Salaries - VAC	4,308.42	2,078.62	2,229.80	21,832.50	16,628.90	5,203.60	27,022.00
51040MT · Salaries - SICK	1,790.70	1,491.24	299.46	11,471.29	11,929.80	-458.51	19,386.00
51050MT · Salaries - HOLIDAY	6,451.52	3,233.00	3,218.52	16,094.13	18,185.45	-2,091.32	22,631.00
51060MT · Salaries - ON CALL / STANDBY	2,349.14	1,856.00	493.14	16,709.98	14,848.00	1,861.98	24,128.00
51070MT · Salaries - CALL BACK	208.92	153.84	55.08	1,826.12	1,230.80	595.32	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	485.08	687.54	-202.46	4,675.38	5,500.30	-824.92	8,938.00
51150MT · Unemployment Expense	0.00	246.00	-246.00	0.00	1,970.00	-1,970.00	3,200.00
51200MT · Worker's Comp	1,464.35	1,505.84	-41.49	11,936.23	12,046.80	-110.57	19,576.00
51300MT · Employee Group Insurance	8,942.76	9,928.25	-985.49	64,410.81	69,497.75	-5,086.94	119,139.00
51400MT · Retirement	13,655.85	13,914.00	-258.15	104,252.05	111,312.00	-7,059.95	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	246.02	283.00	-36.98	2,178.02	2,264.00	-85.98	3,679.00
<b>Total 51-MT · Salaries &amp; Benefit - MAINT</b>	<b>58,631.18</b>	<b>62,780.63</b>	<b>-4,149.45</b>	<b>469,320.86</b>	<b>535,640.30</b>	<b>-66,319.44</b>	<b>863,324.00</b>
<b>51-OP · SALARIES &amp; BENEFIT - OP</b>							
51010OP · Salaries - REG	35,867.41	41,660.00	-5,792.59	334,538.73	333,280.00	1,258.73	541,580.00
51020OP · Salaries - OT	257.06	500.00	-242.94	4,192.75	4,000.00	192.75	6,500.00
51030OP · Salaries - VAC	5,341.32	3,418.92	1,922.40	32,514.11	27,351.40	5,162.71	44,446.00
51040OP · Salaries - SICK	177.34	2,295.46	-2,118.12	9,234.10	18,363.70	-9,129.60	29,841.00
51050OP · Salaries - HOLIDAY	9,954.96	4,976.58	4,978.38	22,216.97	27,993.24	-5,776.27	34,836.00
51060OP · Salaries - ON CALL / STANDBY	3,912.13	2,442.70	1,469.43	24,783.95	19,541.50	5,242.45	31,755.00
51070OP · Salaries - Call Back	635.92	50.00	585.92	3,178.92	350.00	2,828.92	600.00
51100OP · Payroll Tax	1,097.36	1,049.92	47.44	7,124.35	8,399.40	-1,275.05	13,649.00
51200OP · Worker's Comp	2,583.24	1,950.08	633.16	19,293.53	15,600.60	3,692.93	25,351.00
51300OP · Employee Group Insurance	12,113.25	12,301.50	-188.25	83,859.23	86,110.50	-2,251.27	147,618.00
51400OP · Retirement	21,339.57	21,416.08	-76.51	168,086.39	171,328.60	-3,242.21	278,409.00
51600OP · Nationwide ER Match	147.00	121.00	26.00	1,141.50	968.00	173.50	1,573.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>93,426.56</b>	<b>92,182.24</b>	<b>1,244.32</b>	<b>710,164.53</b>	<b>713,286.94</b>	<b>-3,122.41</b>	<b>1,156,158.00</b>

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

	Jan 20	Budget	\$ Over Budget	Jul '19 - Jan 20	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT · PROFESSIONAL SVC-MAINT</b>							
53300MT · Engineering	0.00	170.00	-170.00	0.00	1,190.00	-1,190.00	2,040.00
53900MT · Other Professional Svc	104.78	167.00	-62.22	1,992.28	1,169.00	823.28	2,004.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>104.78</b>	<b>337.00</b>	<b>-232.22</b>	<b>1,992.28</b>	<b>2,359.00</b>	<b>-366.72</b>	<b>4,044.00</b>
<b>53-OP · PROFESSIONAL SVC - OP</b>							
53300OP · Engineering	0.00	4,250.00	-4,250.00	18,443.01	29,750.00	-11,306.99	51,000.00
53400OP · Laboratory Analysis	3,740.67	4,049.58	-308.91	36,101.61	28,347.09	7,754.52	48,595.00
53700OP · Permits & Fees	840.00	4,226.42	-3,386.42	43,566.51	29,584.92	13,981.59	50,717.00
53900OP · Other Professional	0.00	260.16	-260.16	2,448.29	1,821.16	627.13	3,122.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>4,580.67</b>	<b>12,786.16</b>	<b>-8,205.49</b>	<b>100,559.42</b>	<b>89,503.17</b>	<b>11,056.25</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
54060MT · Equipment Rental	0.00	416.67	-416.67	0.00	2,916.69	-2,916.69	5,000.00
54080MT · Clothing & Laundry	726.90	810.00	-83.10	4,719.03	5,670.00	-950.97	9,720.00
54170MT · Auto Expense - General	5,857.18	2,614.09	3,243.09	15,894.79	18,298.60	-2,403.81	31,369.00
54182MT · Maintenance of Equipment	1,262.45	1,300.50	-38.05	8,925.54	9,103.50	-177.96	15,606.00
54184MT · Maintenance of Structures	0.00	605.91	-605.91	4,590.18	4,241.41	348.77	7,271.00
54200MT · Small Tools	70.30	86.75	-16.45	391.89	607.25	-215.36	1,041.00
54210MT · Supplies - Shop	316.55	312.17	4.38	3,011.55	2,185.17	826.38	3,746.00
54220MT · Supplies - Field	21.45	308.83	-287.38	1,052.44	2,161.83	-1,109.39	3,706.00
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>8,254.83</b>	<b>6,454.92</b>	<b>1,799.91</b>	<b>38,585.42</b>	<b>45,184.45</b>	<b>-6,599.03</b>	<b>77,459.00</b>
<b>54-OP · SERVICE AND SUPPLIES - OP</b>							
54021OP · Auto Expense - Fuel	5,413.47	2,516.50	2,896.97	19,405.45	17,615.50	1,789.95	30,198.00
54022OP · Auto Expense - Mileage	0.00			244.18			
54023OP · Auto Expense - General	1,039.71	1,321.17	-281.46	5,534.73	9,248.15	-3,713.42	15,854.00
54030OP · Communication	0.00	260.25	-260.25	1,508.58	1,821.75	-313.17	3,123.00
54040OP · Due & Subscription	0.00	104.08	-104.08	0.00	728.58	-728.58	1,249.00
54050OP · Equipment Purchase	0.00	4,166.66	-4,166.66	1,614.17	29,166.65	-27,552.48	50,000.00
54060OP · Equipment Rental	0.00	1,250.00	-1,250.00	5,141.82	8,750.00	-3,608.18	15,000.00
54070OP · Insurance	4,837.05	4,259.92	577.13	33,859.31	29,819.42	4,039.89	51,119.00
54075OP · Insurance - Vehicle	2,992.01	2,650.25	341.76	20,944.07	18,551.75	2,392.32	31,803.00
54080OP · Clothing & Laundry	1,652.67	941.42	711.25	5,961.94	6,589.92	-627.98	11,297.00
54090OP · Lodge & Meals	2,952.80	144.17	2,808.63	5,050.30	1,009.17	4,041.13	1,730.00
54100OP · Misc Expense	0.00	9.00	-9.00	0.00	63.00	-63.00	108.00
54182OP · Maintenance of Equipment	3,444.57	5,684.67	-2,240.10	44,420.57	39,792.67	4,627.90	68,216.00
54184OP · Maintenance of Structures	665.82	2,703.58	-2,037.76	13,601.25	18,925.08	-5,323.83	32,443.00
54185OP · Memberships/Certifications	680.00	2,539.25	-1,859.25	24,943.00	17,774.75	7,168.25	30,471.00
54190OP · Safety Equipment	647.32	510.00	137.32	5,157.46	3,570.00	1,587.46	6,120.00
54200OP · Small Tools	768.02	173.42	594.60	2,178.81	1,213.92	964.89	2,081.00
54220OP · Supplies	560.82	384.50	176.32	2,471.93	2,691.50	-219.57	4,614.00
54310OP · Special Dept - Chlorine / Salt	2,868.86	2,585.17	283.69	15,759.61	18,096.17	-2,336.56	31,022.00
54320OP · Special Dept - Sludge /Chemical	2,887.50	4,499.67	-1,612.17	23,541.15	31,497.67	-7,956.52	53,996.00
54330OP · Special Dept - Oxygen/Propane	0.00	335.33	-335.33	7,748.15	2,347.33	5,400.82	4,024.00
54340OP · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	20,416.67	-20,416.67	35,000.00
54400OP · Training	2,950.00	2,083.33	866.67	6,214.01	14,583.33	-8,369.32	25,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>34,360.62</b>	<b>42,039.01</b>	<b>-7,678.39</b>	<b>245,300.49</b>	<b>294,272.98</b>	<b>-48,972.49</b>	<b>504,468.00</b>



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

	Jan 20	Budget	\$ Over Budget	Jul '19 - Jan 20	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	4,246.26	4,800.00	-553.74	32,951.52	33,600.00	-648.48	57,600.00
56210OP · Utilities - Electric	5,473.40	9,265.00	-3,791.60	48,596.56	64,855.00	-16,258.44	111,180.00
56220OP · Utilities - Gas	629.87	272.00	357.87	1,151.26	1,904.00	-752.74	3,264.00
56230OP · Utilities - Water	659.30	800.40	-141.10	4,943.00	5,602.90	-659.90	9,605.00
56240OP · Utilities - Trash	1,019.68	499.50	520.18	3,568.88	3,496.50	72.38	5,994.00
56300OP · Refuse Disposal	0.00	196.33	-196.33	456.79	1,374.33	-917.54	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>12,028.51</b>	<b>15,833.23</b>	<b>-3,804.72</b>	<b>91,668.01</b>	<b>110,832.73</b>	<b>-19,164.72</b>	<b>189,999.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	23,371.00	20,041.33	3,329.67	163,597.00	140,289.33	23,307.67	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>163,597.00</b>	<b>140,289.33</b>	<b>23,307.67</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	164,381.98	160,738.08	3,643.90	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>164,381.98</b>	<b>160,738.08</b>	<b>3,643.90</b>	<b>275,551.00</b>
<b>Total COGS</b>	<b>258,241.29</b>	<b>275,417.10</b>	<b>-17,175.81</b>	<b>1,985,569.99</b>	<b>2,092,106.98</b>	<b>-106,536.99</b>	<b>3,464,933.00</b>
<b>Gross Profit</b>	<b>301,510.42</b>	<b>304,325.78</b>	<b>-2,815.36</b>	<b>195,186.89</b>	<b>46,046.27</b>	<b>149,140.62</b>	<b>-145,892.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	21,106.10	22,213.08	-1,106.98	188,822.99	177,704.60	11,118.39	288,770.00
61020 · Salaries - OT ADM	0.00	0.00	0.00	322.72	200.00	122.72	400.00
61030 · Salaries - VAC ADM	807.16	1,924.92	-1,117.76	5,634.04	15,399.40	-9,765.36	25,024.00
61040 · Salaries - SICK ADM	830.90	616.46	214.44	2,708.48	4,931.70	-2,223.22	8,014.00
61050 · Salaries - HOLIDAY ADM	2,658.24	2,004.85	653.39	7,324.92	8,019.42	-694.50	9,356.00
61100 · Payroll Tax - ADM	619.15	764.24	-145.09	4,693.77	6,113.80	-1,420.03	9,935.00
61200 · Worker's Comp - ADM	89.86	91.62	-1.76	715.58	732.90	-17.32	1,191.00
61300 · Employee Group Insurance - ADM	6,158.12	5,926.83	231.29	44,163.20	41,487.81	2,675.39	71,122.00
61400 · Retirement - ADM	8,694.03	8,915.16	-221.13	69,110.93	71,321.20	-2,210.27	115,897.00
61600 · Nationwide - ER Match	193.60	162.84	30.76	1,548.80	1,302.80	246.00	2,117.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>41,157.16</b>	<b>42,620.00</b>	<b>-1,462.84</b>	<b>325,045.43</b>	<b>327,213.63</b>	<b>-2,168.20</b>	<b>531,826.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	300.00	1,500.00	-1,200.00	2,000.00	10,500.00	-8,500.00	18,000.00
62300 · Board Exp - Meals & Lodging	70.40	66.67	3.73	356.66	466.65	-109.99	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	116.65	-116.65	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>370.40</b>	<b>1,583.34</b>	<b>-1,212.94</b>	<b>2,356.66</b>	<b>11,083.30</b>	<b>-8,726.64</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,682.17	-4,682.17	34,518.72	32,775.15	1,743.57	56,186.00
63200 · County Services	8.00	103.92	-95.92	63.00	727.40	-664.40	1,247.00
63300 · Legal	0.00	7,500.00	-7,500.00	16,420.00	52,500.00	-36,080.00	90,000.00
63500 · Software Support - ADM	1,081.14	1,250.00	-168.86	7,269.47	8,750.00	-1,480.53	15,000.00
63900 · Other Professional - ADM	5,386.84	2,695.92	2,690.92	48,527.63	18,871.42	29,656.21	32,351.00
63950 · Effluent Management	3,660.00	0.00	3,660.00	3,975.00	0.00	3,975.00	0.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>10,135.98</b>	<b>16,232.01</b>	<b>-6,096.03</b>	<b>110,773.82</b>	<b>113,623.97</b>	<b>-2,850.15</b>	<b>194,784.00</b>

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

	Jan 20	Budget	\$ Over Budget	Jul '19 - Jan 20	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	825.60	1,015.50	-189.90	6,584.18	7,108.50	-524.32	12,186.00
64040 · Computer Expense	0.00	833.33	-833.33	0.00	5,833.33	-5,833.33	10,000.00
64045 · Due & Subscription	790.47	213.17	577.30	1,329.89	1,492.17	-162.28	2,558.00
64080 · Janitorial Service	620.00	759.75	-139.75	4,960.00	5,318.25	-358.25	9,117.00
64090 · Lease Equipment - ADM	0.00	1,734.00	-1,734.00	5,785.62	12,138.00	-6,352.38	20,808.00
64095 · Legal Notice	460.80	220.75	240.05	2,027.80	1,545.25	482.55	2,649.00
64120 · Office Expense	720.28	297.00	423.28	3,013.66	2,079.00	934.66	3,564.00
64130 · Office Supplies	502.85	520.25	-17.40	4,960.20	3,641.75	1,318.45	6,243.00
64140 · Pest Control	351.00	294.58	56.42	2,397.00	2,062.06	334.94	3,535.00
64150 · Postage & Delivery	3,006.85	2,500.00	506.85	12,147.40	13,424.50	-1,277.10	21,849.00
64160 · Printing & Publications	3,437.23	1,281.50	2,155.73	6,924.78	8,970.50	-2,045.72	15,378.00
64170 · Public Relation	360.00	83.33	276.67	444.55	583.33	-138.78	1,000.00
64180 · Maintenance of Equipment	0.00	43.42	-43.42	150.00	303.90	-153.90	521.00
64190 · Maintenance of Structure	1,070.87	1,250.00	-179.13	15,117.92	8,750.00	6,367.92	15,000.00
64230 · Training	74.97	416.67	-341.70	324.97	2,916.65	-2,591.68	5,000.00
64240 · Travel	0.00	25.00	-25.00	259.26	175.00	84.26	300.00
64245 · Lodge - Meals	76.45	100.00	-23.55	1,241.90	700.00	541.90	1,200.00
66000 · Payroll Expenses	64.75	80.58	-15.83	498.75	564.10	-65.35	967.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>12,362.12</b>	<b>11,668.83</b>	<b>693.29</b>	<b>68,167.88</b>	<b>77,606.29</b>	<b>-9,438.41</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	3,559.92	3,668.56	-108.64	6,289.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>508.56</b>	<b>524.08</b>	<b>-15.52</b>	<b>3,559.92</b>	<b>3,668.56</b>	<b>-108.64</b>	<b>6,289.00</b>
<b>Total Expense</b>	<b>64,534.22</b>	<b>72,628.26</b>	<b>-8,094.04</b>	<b>514,158.54</b>	<b>536,895.75</b>	<b>-22,737.21</b>	<b>887,474.00</b>
<b>Net Ordinary Income</b>	<b>236,976.20</b>	<b>231,697.52</b>	<b>5,278.68</b>	<b>-318,971.65</b>	<b>-490,849.48</b>	<b>171,877.83</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%	27,507.22	180,101.00	-152,593.78	667,856.18	695,942.00	-28,085.82	1,063,200.00
71300 · Prop Taxes-PRI SEC & UNSEC	365.51	260.00	105.51	7,993.30	5,382.00	2,611.30	6,600.00
71500 · Int & Pen Delinquent Taxes	49.10	70.00	-20.90	701.11	720.00	-18.89	1,000.00
<b>Total 71 · PROP TAXES</b>	<b>27,921.83</b>	<b>180,431.00</b>	<b>-152,509.17</b>	<b>676,550.59</b>	<b>702,044.00</b>	<b>-25,493.41</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	114.55	37.00	77.55	422.43	656.00	-233.57	737.00
72500 · Special Assessment SU01-DLQ&PEN	188.14	1,600.00	-1,411.86	5,910.98	9,400.00	-3,489.02	15,060.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>302.69</b>	<b>1,637.00</b>	<b>-1,334.31</b>	<b>17,393.41</b>	<b>21,556.00</b>	<b>-4,162.59</b>	<b>27,297.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	3,572.14	4,000.00	-427.86	5,103.05	6,100.00	-996.95	11,869.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>3,572.14</b>	<b>4,000.00</b>	<b>-427.86</b>	<b>5,103.05</b>	<b>6,100.00</b>	<b>-996.95</b>	<b>11,869.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**January 2020**

	Jan 20	Budget	\$ Over Budget	Jul '19 - Jan 20	YTD Budget	\$ Over Budget	Annual Budget
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
<b>Total 76 · CONNECTION FEE</b>	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	16,611.76	7,901.17	8,710.59	105,198.21	55,308.15	49,890.06	94,814.00
77500 · Realized Gain/Loss	0.00			0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	11,545.86			24,969.58	0.00	24,969.58	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	583.33	326.20	1,000.00
<b>Total 79 · OTHER INCOMES</b>	28,157.62	7,984.50	20,173.12	131,077.32	55,891.48	75,185.84	95,814.00
<b>Total Other Income</b>	59,954.28	194,052.50	-134,098.22	837,606.19	785,591.48	52,014.71	1,205,780.00
<b>Other Expense</b>							
<b>80 · OTHER EXPENSES</b>							
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	77.92	273.25	-195.33	1,685.71	819.75	865.96	2,186.00
<b>Total 80 · OTHER EXPENSES</b>	77.92	273.25	-195.33	1,685.71	819.75	865.96	2,186.00
<b>Total Other Expense</b>	77.92	273.25	-195.33	1,685.71	819.75	865.96	2,186.00
<b>Net Other Income</b>	59,876.36	193,779.25	-133,902.89	835,920.48	784,771.73	51,148.75	1,203,594.00
<b>Net Income</b>	<b>296,852.56</b>	<b>425,476.77</b>	<b>-128,624.21</b>	<b>516,948.83</b>	<b>293,922.25</b>	<b>223,026.58</b>	<b>170,228.00</b>



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

	Jan 20
<b>OPERATING ACTIVITIES</b>	
Net Income	296,852.56
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-141,777.03
12100 · A/R - Pilot Rock	-650.00
12400 · COBRA Receivable	1,854.13
12410 · COBRA Dental	122.34
13300 · SU01-Delinq Tax Roll Receivable	5,748.26
13350 · SS01 - Sewer Availability Recv	645.15
14100 · Prepaid Expense	238.70
14200 · Prepaid Insurance	6,521.56
14300 · Prepaid Worker's Comp	4,137.45
20000 · Accounts Payable	-96,733.84
21600 · Employee Appreciation Fund	14.69
22000 · Payroll Liabilities	-2.76
22100 · Payroll Tax Payable	-22.46
<b>Net cash provided by Operating Activities</b>	<b>76,948.75</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	-14,604.96
17810 · HC Dewatering Bldg & Clarifier	-138,851.14
<b>Net cash provided by Investing Activities</b>	<b>-106,093.40</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>-29,869.84</b>
<b>Cash at beginning of period</b>	<b>9,451,125.93</b>
<b>Cash at end of period</b>	<b>9,421,256.09</b>

