

Crestline Sanitation District
Balance Sheet
As of May 31, 2021

	May 31, 21
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	2,469,479.35
10200 · Cash in Bank - Payroll	19,643.73
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	2,489,622.38
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,041.38
11101 · Investments - Wealth&Fiduciary	7,646,716.02
11200 · Investments - CalTRUST	769,951.98
Total 11 · INVESTMENTS	8,498,709.38
Total Checking/Savings	10,988,331.76
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	400,647.76
12100 · A/R - Pilot Rock	1,300.00
12400 · COBRA Receivable	2,668.36
12410 · COBRA Dental	236.40
12700 · Pumped Waste	2,424.72
Total 12 · ACCTS RECEIVABLE	407,277.24
Total Accounts Receivable	407,277.24
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	117,289.10
13350 · SS01 - Sewer Availability Recv	5,710.72
13500 · Accrued A/R	554,645.87
Total 13 · OTHER RECEIVABLE	677,645.69

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14 · PREPAID	
14100 · Prepaid Expense	1,931.87
14200 · Prepaid Insurance	41,253.92
14300 · Prepaid Worker's Comp	5,664.24
Total 14 · PREPAID	48,850.03
Total Other Current Assets	740,944.68
Total Current Assets	12,136,553.68
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,904.99
15300 · Structures & Improvements	11,475,101.71
15400 · Vehicles	1,341,760.91
15500 · Equipments	657,014.60
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	31,452,990.81
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,053,164.91
16300 · Accm Depr - Structures & Imprv	-5,377,318.55
16400 · Accm Depr - Vehicles	-972,745.14
16500 · Accm Depr - Equipment	-473,046.61
16800 · Accm. Amortization	-138,170.82
16900 · Accm Depr - Capital Lease Asset	-21,135.75
Total 16 · ACCM DEPRECIATIONS	-23,035,581.78
Total Fixed Assets	8,417,409.03
Other Assets	
17 · CIP	
17340 · SCADA System	75,866.28
17345 · Miscellaneous Upgrades	16,723.80
17376 · Electrical Upgrades	1,787.78
17377 · Vehicle Replacement	32,653.77
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	893,324.55
17850 · N.O.V.	68,083.88
17860 · SC Automatic Bar Screen	47,517.75
Total 17 · CIP	1,190,685.56

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19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	369,365.00
19830 · Deferred Outflows - Actuarial	449,245.00
19850 · Deferred Outflow-OPEB Actuarial	1,636,675.00
Total 19 · DEFERRED OUTFLOWS	2,455,285.00
Total Other Assets	3,645,970.56
TOTAL ASSETS	24,199,933.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	9,050.41
Total Accounts Payable	9,050.41
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	2,530.51
Total 21 · OTHER CURRENT LIAB.	3,512.40
22 · PR LIABILITIES	
22000 · Payroll Liabilities	4,316.63
22100 · Payroll Tax Payable	10,522.33
22200 · Retirement Payable	19,898.46
Total 22 · PR LIABILITIES	34,737.42
23 · ACCRUED LIABILITIES	
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
Total 23 · ACCRUED LIABILITIES	60,985.89

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Accrual Basis

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	<u>May 31, 21</u>
24 · OTHER LIABILITIES	
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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Total 24 · OTHER LIABILITIES	83,593.40
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Total Other Current Liabilities	182,829.11
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Total Current Liabilities	191,879.52
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Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	25,013.80
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
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Total 27 · LONG TERM LIABILITIES	4,333,659.44
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29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	231,085.00
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Total 29 · DEFERRED INFLOWS	231,085.00
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Total Long Term Liabilities	4,564,744.44
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Total Liabilities	4,756,623.96
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Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,757,193.64
33000 · Unrestricted Net Assets	-2,529,112.39
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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Total 34000 · Board Designated Reserves	10,969,697.00
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Total 30 · NET ASSETS	18,197,778.25
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Net Income	1,245,531.06
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Total Equity	19,443,309.31
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TOTAL LIABILITIES & EQUITY	24,199,933.27
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Crestline Sanitation District Profit & Loss Budget Performance May 2021

	May 21	Budget	\$ Over Budget	Jul '20 - May 21	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 · Sewer Service Fees	554,936.43	557,884.50	-2,948.07	3,342,549.95	3,347,309.00	-4,759.05	3,347,309.00
42000 · Sewer Penalties	0.00	0.00	0.00	0.00	48,120.00	-48,120.00	72,400.00
43000 · Pumped Waste Permits	4,461.99	2,135.40	2,326.59	38,010.56	23,489.50	14,521.06	25,625.00
44000 · Permit & Inspection Fees	0.00	115.00	-115.00	2,190.00	1,280.00	910.00	1,400.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	74,246.62	60,000.00	14,246.62	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	7,150.00	7,150.00	0.00	7,800.00
48000 · Other Service Fees	12.00	16.66	-4.66	60.00	183.34	-123.34	200.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 - REVENUE	560,060.42	560,801.56	-741.14	3,464,207.13	3,487,531.84	-23,324.71	3,574,734.00
Total Income	560,060.42	560,801.56	-741.14	3,464,207.13	3,487,531.84	-23,324.71	3,574,734.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT · Salaries - REG	38,397.06	42,667.60	-4,270.54	279,129.95	341,340.92	-62,210.97	369,786.00
51020MT · Salaries - OT	0.00	41.67	-41.67	0.00	458.33	-458.33	500.00
51030MT · Salaries - VAC	2,382.72	2,345.00	37.72	26,369.94	25,795.00	574.94	28,140.00
51040MT · Salaries - SICK	1,750.04	1,688.75	61.29	12,544.23	18,576.25	-6,032.02	20,265.00
51050MT · Salaries - HOLIDAY	0.00	1,819.00	-1,819.00	16,882.23	23,647.00	-6,764.77	23,657.00
51060MT · Salaries - ON CALL / STANDBY	2,034.01	2,241.75	-207.74	28,084.12	24,659.25	3,424.87	26,901.00
51070MT · Salaries - CALL BACK	0.00	166.67	-166.67	2,065.24	1,833.34	231.90	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	1,200.86	1,081.80	119.06	9,434.63	8,653.86	780.77	9,375.00
51150MT · Unemployment Expense	0.00	369.20	-369.20	5,142.34	2,953.84	2,188.50	3,200.00
51200MT · Worker's Comp	2,460.35	2,561.30	-100.95	19,830.84	20,490.46	-659.62	22,198.00
51300MT · Employee Group Insurance	7,574.12	10,164.75	-2,590.63	88,099.49	111,812.25	-23,712.76	121,977.00
51400MT · Retirement	15,894.61	15,840.00	54.61	140,670.77	174,239.00	-33,568.23	190,078.00
51500MT · Seasonal MT Workers	7,136.04	8,500.00	-1,363.96	54,409.36	42,500.00	11,909.36	51,000.00
51600MT · Nationwide ER Match	328.00	306.58	21.42	2,810.92	3,372.42	-561.50	3,679.00
Total 51-MT - Salaries & Benefit - MAINT	79,157.81	89,794.07	-10,636.26	685,474.06	800,331.92	-114,857.86	872,756.00
51-OP - SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	67,597.58	66,429.50	1,168.08	509,185.94	531,415.00	-22,229.06	575,699.00
51020OP · Salaries - OT	411.47	541.66	-130.19	2,462.41	5,958.33	-3,495.92	6,500.00
51030OP · Salaries - VAC	5,313.83	3,909.75	1,404.08	45,287.53	43,007.25	2,280.28	46,917.00
51040OP · Salaries - SICK	4,563.66	2,643.00	1,920.66	21,314.09	29,073.00	-7,758.91	31,716.00
51050OP · Salaries - HOLIDAY	1,048.72	2,848.08	-1,799.36	32,834.71	37,025.00	-4,190.29	37,025.00
51060OP · Salaries - ON CALL / STANDBY	5,223.45	2,946.00	2,277.45	33,851.78	32,414.00	1,437.78	35,360.00
51070OP · Salaries - Call Back	475.20	50.00	425.20	1,652.44	550.00	1,102.44	600.00
51100OP · Payroll Tax	1,399.11	1,677.00	-277.89	12,339.32	13,416.00	-1,076.68	14,534.00
51200OP · Worker's Comp	4,067.99	3,106.00	961.99	32,176.46	24,848.30	7,328.16	26,919.00
51300OP · Employee Group Insurance	11,479.03	12,698.33	-1,219.30	129,683.55	139,681.67	-9,998.12	152,380.00
51400OP · Retirement	29,080.35	24,712.83	4,367.52	239,022.11	271,841.13	-32,819.02	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	198.00	131.09	66.91	1,640.50	1,441.91	198.59	1,573.00
Total 51-OP - SALARIES & BENEFIT - OP	130,858.39	121,693.24	9,165.15	1,061,450.84	1,130,671.59	-69,220.75	1,225,777.00

Crestline Sanitation District Profit & Loss Budget Performance May 2021

	May 21	Budget	\$ Over Budget	Jul '20 - May 21	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53300MT · Engineering	0.00			0.00	0.00	0.00	0.00
53900MT · Other Professional Svc	386.56	239.50	147.06	4,433.73	2,634.50	1,799.23	2,874.00
Total 53-MT · PROFESSIONAL SVC-MAINT	386.56	239.50	147.06	4,433.73	2,634.50	1,799.23	2,874.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	2,817.16	-2,817.16	2,786.71	30,988.84	-28,202.13	33,806.00
53400OP · Laboratory Analysis	4,361.33	5,067.75	-706.42	50,276.66	55,745.25	-5,468.59	60,813.00
53700OP · Permits & Fees	137.63	4,933.58	-4,795.95	46,406.87	54,269.42	-7,862.55	59,203.00
53900OP · Other Professional	0.00	411.42	-411.42	3,107.48	4,525.58	-1,418.10	4,937.00
Total 53-OP · PROFESSIONAL SVC - OP	4,498.96	13,229.91	-8,730.95	102,577.72	145,529.09	-42,951.37	158,759.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54040MT · Due & Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	416.67	-416.67	253.21	4,583.33	-4,330.12	5,000.00
54080MT · Clothing & Laundry	923.79	810.00	113.79	10,539.39	8,910.00	1,629.39	9,720.00
54100MT · Misc Expense	0.00			-23.71			
54170MT · Auto Expense - General	-12.88	2,069.75	-2,082.63	21,103.43	22,767.25	-1,663.82	24,837.00
54182MT · Maintenance of Equipment	64.22	1,225.00	-1,160.78	6,375.35	13,475.00	-7,099.65	14,700.00
54184MT · Maintenance of Structures	0.00	618.08	-618.08	6,942.29	6,798.92	143.37	7,417.00
54200MT · Small Tools	764.61	250.00	514.61	1,460.85	2,750.00	-1,289.15	3,000.00
54210MT · Supplies - Shop	0.00	318.42	-318.42	2,071.31	3,502.58	-1,431.27	3,821.00
54220MT · Supplies - Field	248.59	315.08	-66.49	1,830.13	3,465.92	-1,635.79	3,781.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	1,988.33	6,023.00	-4,034.67	50,552.25	66,253.00	-15,700.75	72,276.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,409.30	2,747.25	662.05	24,442.36	30,219.75	-5,777.39	32,967.00
54022OP · Auto Expense - Mileage	0.00	20.75	-20.75	0.00	228.25	-228.25	249.00
54023OP · Auto Expense - General	335.34	1,366.58	-1,031.24	14,255.13	15,032.42	-777.29	16,399.00
54030OP · Communication	0.00	237.35	-237.35	2,626.50	2,610.65	15.85	2,848.00
54040OP · Due & Subscription	0.00	106.17	-106.17	125.00	1,167.85	-1,042.85	1,274.00
54050OP · Equipment Purchase	0.00	4,166.67	-4,166.67	2,506.17	45,833.33	-43,327.16	50,000.00
54060OP · Equipment Rental	929.06	1,250.00	-320.94	993.82	13,750.00	-12,756.18	15,000.00
54070OP · Insurance	7,358.17	6,523.00	835.17	82,538.32	71,753.00	10,785.32	78,276.00
54075OP · Insurance - Vehicle	3,510.67	4,040.17	-529.50	37,825.92	44,441.83	-6,615.91	48,482.00
54078OP · Janitorial Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54080OP · Clothing & Laundry	1,080.23	960.25	119.98	9,656.05	10,562.75	-906.70	11,523.00
54090OP · Lodge & Meals	0.00	147.08	-147.08	0.00	1,617.92	-1,617.92	1,765.00
54100OP · Misc Expense	0.00	9.25	-9.25	0.00	101.75	-101.75	111.00
54182OP · Maintenance of Equipment	3,425.40	7,298.17	-3,872.77	42,761.40	80,279.83	-37,518.43	87,578.00
54184OP · Maintenance of Structures	2,200.00	2,757.67	-557.67	12,403.22	30,334.33	-17,931.11	33,092.00
54185OP · Memberships/Certifications	490.00	2,883.92	-2,393.92	26,322.00	31,723.08	-5,401.08	34,607.00
54190OP · Safety Equipment	0.00	670.17	-670.17	4,900.31	7,371.83	-2,471.52	8,042.00
54200OP · Small Tools	0.00	236.58	-236.58	434.44	2,602.42	-2,167.98	2,839.00
54220OP · Supplies	805.56	477.42	328.14	3,502.90	5,251.58	-1,748.68	5,729.00
54310OP · Special Dept - Chlorine / Salt	1,331.12	2,324.17	-993.05	25,659.85	25,565.83	94.02	27,890.00
54320OP · Special Dept - Sludge /Chemical	0.00	4,340.17	-4,340.17	41,620.87	47,741.83	-6,120.96	52,082.00
54330OP · Special Dept - Oxygen/Propane	0.00	1,014.92	-1,014.92	6,408.25	11,164.08	-4,755.83	12,179.00
54340OP · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	32,083.33	-32,083.33	35,000.00
54400OP · Training	391.31	1,666.67	-1,275.36	2,111.06	18,333.33	-16,222.27	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	25,266.16	48,161.05	-22,894.89	341,093.57	529,770.97	-188,677.40	577,932.00

Crestline Sanitation District
Profit & Loss Budget Performance
May 2021

	May 21	Budget	\$ Over Budget	Jul '20 - May 21	YTD Budget	\$ Over Budget	Annual Budget
56 - UTILITIES - OP							
56100OP · Telephone	4,453.36	4,800.00	-346.64	52,665.02	52,800.00	-134.98	57,600.00
56210OP · Utilities - Electric	8,064.61	9,600.00	-1,535.39	97,023.00	101,580.00	-4,557.00	111,180.00
56220OP · Utilities - Gas	452.93	200.00	252.93	4,549.73	3,130.00	1,419.73	3,330.00
56230OP · Utilities - Water	1,348.55	816.50	532.05	10,729.31	8,981.50	1,747.81	9,798.00
56240OP · Utilities - Trash	0.00	509.50	-509.50	5,220.90	5,604.50	-383.60	6,114.00
56300OP · Refuse Disposal	0.00	100.00	-100.00	1,139.55	1,631.00	-491.45	2,356.00
Total 56 - UTILITIES - OP	14,319.45	16,026.00	-1,706.55	171,327.51	173,727.00	-2,399.49	190,378.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	20,629.50	0.00	226,924.50	226,924.50	0.00	247,554.00
Total 59-MT · Depreciation - MAINT	20,629.50	20,629.50	0.00	226,924.50	226,924.50	0.00	247,554.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,441.66	27,441.67	-0.01	301,858.27	301,858.33	-0.06	329,300.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	27,441.67	-0.01	301,858.27	301,858.33	-0.06	329,300.00
Total COGS	304,546.82	343,237.94	-38,691.12	2,945,692.45	3,377,700.90	-432,008.45	3,677,606.00
Gross Profit	255,513.60	217,563.62	37,949.98	518,514.68	109,830.94	408,683.74	-102,872.00
Expense							
61 - SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	40,288.34	36,724.80	3,563.54	320,499.17	293,798.76	26,700.41	318,282.00
61020 · Salaries - OT ADM	56.76	36.00	20.76	697.81	364.00	333.81	400.00
61030 · Salaries - VAC ADM	437.20	2,244.58	-1,807.38	9,193.30	24,690.42	-15,497.12	26,935.00
61040 · Salaries - SICK ADM	232.28	694.25	-461.97	5,213.72	7,636.75	-2,423.03	8,331.00
61050 · Salaries - HOLIDAY ADM	195.60	748.07	-552.47	16,880.43	9,725.00	7,155.43	9,725.00
61100 · Payroll Tax - ADM	1,012.39	1,257.50	-245.11	8,571.52	10,059.70	-1,488.18	10,898.00
61200 · Worker's Comp - ADM	158.40	162.90	-4.50	1,306.32	1,303.38	2.94	1,412.00
61300 · Employee Group Insurance - ADM	6,274.48	6,115.09	159.39	68,619.95	67,265.91	1,354.04	73,381.00
61400 · Retirement - ADM	13,783.50	9,716.59	4,066.91	108,846.28	106,882.41	1,963.87	116,599.00
61600 · Nationwide - ER Match	313.50	226.42	87.08	2,508.00	2,490.58	17.42	2,717.00
Total 61 - SALARIES AND BENEFIT - ADM	62,752.45	57,926.20	4,826.25	542,336.50	524,216.91	18,119.59	568,680.00
62 - BOARD EXPENSES							
62100 · Board Director's Fee	900.00	1,500.00	-600.00	4,300.00	16,500.00	-12,200.00	18,000.00
62300 · Board Exp - Meals & Lodging	46.72	66.67	-19.95	490.24	733.33	-243.09	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	183.33	-183.33	200.00
Total 62 - BOARD EXPENSES	946.72	1,583.34	-636.62	4,790.24	17,416.66	-12,626.42	19,000.00
63 - PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	4,000.00	-4,000.00	38,915.34	53,310.00	-14,394.66	57,310.00
63200 · County Services	2.00	106.00	-104.00	60.00	1,166.00	-1,106.00	1,272.00
63300 · Legal	0.00	7,500.00	-7,500.00	17,497.50	82,500.00	-65,002.50	90,000.00
63500 · Software Support - ADM	4,291.81	1,250.00	3,041.81	12,958.21	13,750.00	-791.79	15,000.00
63900 · Other Professional - ADM	954.50	5,286.50	-4,332.00	20,037.42	58,151.50	-38,114.08	63,438.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 63 - PROFESSIONAL SVC - ADM	5,248.31	18,142.50	-12,894.19	89,468.47	208,877.50	-119,409.03	227,020.00

Crestline Sanitation District Profit & Loss Budget Performance May 2021

	May 21	Budget	\$ Over Budget	Jul '20 - May 21	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	762.59	999.67	-237.08	12,254.29	10,996.33	1,257.96	11,996.00
64040 · Computer Expense	1,000.65	1,083.34	-82.69	4,424.82	11,916.66	-7,491.84	13,000.00
64045 · Due & Subscription	501.40	217.50	283.90	3,255.76	2,392.50	863.26	2,610.00
64080 · Janitorial Service	720.00	775.00	-55.00	8,300.00	8,525.00	-225.00	9,300.00
64090 · Lease Equipment - ADM	791.55	1,179.92	-388.37	3,311.67	12,979.08	-9,667.41	14,159.00
64095 · Legal Notice	0.00	225.17	-225.17	1,339.02	2,476.83	-1,137.81	2,702.00
64120 · Office Expense	151.37	384.17	-232.80	3,327.84	4,225.83	-897.99	4,610.00
64130 · Office Supplies	329.44	612.17	-282.73	6,423.35	6,733.83	-310.48	7,346.00
64140 · Pest Control	175.00	349.17	-174.17	4,082.00	3,840.83	241.17	4,190.00
64150 · Postage & Delivery	0.00	3,200.00	-3,200.00	13,256.10	21,534.00	-8,277.90	22,286.00
64160 · Printing & Publications	0.00	1,307.17	-1,307.17	7,423.48	14,378.83	-6,955.35	15,686.00
64170 · Public Relation	840.00	83.34	756.66	9,011.97	916.66	8,095.31	1,000.00
64180 · Maintenance of Equipment	262.89	44.34	218.55	2,299.31	487.66	1,811.65	532.00
64190 · Maintenance of Structure	246.94	1,250.00	-1,003.06	6,021.33	13,750.00	-7,728.67	15,000.00
64230 · Training	0.00	416.67	-416.67	597.00	4,583.33	-3,986.33	5,000.00
64240 · Travel	0.00	25.00	-25.00	10.24	275.00	-264.76	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	460.07	1,100.00	-639.93	1,200.00
66000 · Payroll Expenses	99.75	82.25	17.50	787.50	904.75	-117.25	987.00
Total 64 · SERVICES AND SUPPLIES - ADM	5,881.58	12,334.88	-6,453.30	86,585.75	122,017.12	-35,431.37	131,904.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00			4,398.92	4,341.00	57.92	4,341.00
Total 68 · BAD DEBTS	0.00			4,398.92	4,341.00	57.92	4,341.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	455.58	455.59	-0.01	5,011.38	5,011.41	-0.03	5,467.00
Total 69 · DEPR & AMORT - ADM	455.58	455.59	-0.01	5,011.38	5,011.41	-0.03	5,467.00
Total Expense	75,284.64	90,442.51	-15,157.87	732,591.26	881,880.60	-149,289.34	956,412.00
Net Ordinary Income	180,228.96	127,121.11	53,107.85	-214,076.58	-772,049.66	557,973.08	-1,059,284.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	48,478.23	34,007.10	14,471.13	1,305,954.57	1,000,040.00	305,914.57	1,010,040.00
71300 · Prop Taxes-PRI SEC & UNSEC	311.19	255.10	56.09	10,402.26	6,600.00	3,802.26	6,600.00
71500 · Int & Pen Delinquent Taxes	62.20	50.00	12.20	1,084.29	1,000.00	84.29	1,000.00
Total 71 · PROP TAXES	48,851.62	34,312.20	14,539.42	1,317,441.12	1,007,640.00	309,801.12	1,017,640.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	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
72300 · Special Assessment-DELQ&PENALTY	108.69	70.00	38.69	689.33	530.00	159.33	530.00
72500 · Special Assessment SU01-DLQ&PEN	13,391.95	1,640.93	11,751.02	28,750.57	10,326.00	18,424.57	10,326.00
Total 72 · SPECIAL ASSESSMENTS	13,500.64	1,710.93	11,789.71	40,379.90	22,356.00	18,023.90	22,356.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	3,490.72	3,572.14	-81.42	8,477.45	8,558.09	-80.64	10,089.00
Total 73 · GRANTS AND AIDS	3,490.72	3,572.14	-81.42	8,477.45	8,558.09	-80.64	10,089.00

Crestline Sanitation District
Profit & Loss Budget Performance
May 2021

	May 21	Budget	\$ Over Budget	Jul '20 - May 21	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	25,786.37	0.00	25,786.37	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	25,786.37	0.00	25,786.37	0.00
79 · OTHER INCOMES							
77000 · Interest Income	4,732.82	6,716.00	-1,983.18	118,221.50	73,876.00	44,345.50	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	5,644.69	0.00	5,644.69	-64,903.87	0.00	-64,903.87	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00			7,500.00			
79200 · Worker's Comp Insurance Claim	0.00			8,535.90			
79500 · Other Income	0.00	83.33	-83.33	1,576.53	916.67	659.86	1,000.00
Total 79 · OTHER INCOMES	10,377.51	6,799.33	3,578.18	70,930.06	74,792.67	-3,862.61	81,592.00
Total Other Income	76,220.49	46,394.60	29,825.89	1,463,014.90	1,113,346.76	349,668.14	1,131,677.00
Other Expense							
80 · OTHER EXPENSES							
83000 · Election Cost	0.00			114.00	25,000.00	-24,886.00	25,000.00
84000 · Tax Deduction	130.11	90.00	40.11	3,293.26	2,682.00	611.26	2,685.00
Total 80 · OTHER EXPENSES	130.11	90.00	40.11	3,407.26	27,682.00	-24,274.74	27,685.00
Total Other Expense	130.11	90.00	40.11	3,407.26	27,682.00	-24,274.74	27,685.00
Net Other Income	76,090.38	46,304.60	29,785.78	1,459,607.64	1,085,664.76	373,942.88	1,103,992.00
Net Income	256,319.34	173,425.71	82,893.63	1,245,531.06	313,615.10	931,915.96	44,708.00

Crestline Sanitation District
Statement of Cash Flows
May 2021

	May 21
OPERATING ACTIVITIES	
Net Income	256,319.34
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-166,316.57
12400 · COBRA Receivable	-570.31
12410 · COBRA Dental	-118.19
12700 · Pumped Waste	-1,900.43
13300 · SU01-Delinq Tax Roll Receivable	26,831.56
13350 · SS01 - Sewer Availability Recv	556.20
14100 · Prepaid Expense	245.86
14200 · Prepaid Insurance	10,868.84
14300 · Prepaid Worker's Comp	6,686.74
20000 · Accounts Payable	-6,631.23
21600 · Employee Appreciation Fund	-68.26
22000 · Payroll Liabilities	4,205.35
22100 · Payroll Tax Payable	10,704.88
22200 · Retirement Payable	18,566.26
Net cash provided by Operating Activities	159,380.04
INVESTING ACTIVITIES	
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	-19,523.77
17345 · Miscellaneous Upgrades	-6,895.00
17810 · Engineering-HC Bldg & Clarifier	-272.80
17850 · N.O.V.	-5,126.03
Net cash provided by Investing Activities	16,709.14
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	175,363.99
Cash at beginning of period	10,812,967.77
Cash at end of period	10,988,331.76

