

**Crestline Sanitation District**  
**Balance Sheet**  
As of May 31, 2021

	May 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10 · CASH AND CASH EQUIVALENT</b>	
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
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	2,489,622.38
<b>11 · INVESTMENTS</b>	
11000 · Cash in Bank - LAIF	82,041.38
11101 · Investments - Wealth&Fiduciary	7,646,716.02
11200 · Investments - CalTRUST	769,951.98
<b>Total 11 · INVESTMENTS</b>	8,498,709.38
<b>Total Checking/Savings</b>	10,988,331.76
<b>Accounts Receivable</b>	
<b>12 · ACCTS RECEIVABLE</b>	
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
<b>Total 12 · ACCTS RECEIVABLE</b>	407,277.24
<b>Total Accounts Receivable</b>	407,277.24
<b>Other Current Assets</b>	
12900 · Inventory	14,448.96
<b>13 · OTHER RECEIVABLE</b>	
13300 · SU01-Delinq Tax Roll Receivable	117,289.10
13350 · SS01 - Sewer Availability Recv	5,710.72
13500 · Accrued A/R	554,645.87
<b>Total 13 · OTHER RECEIVABLE</b>	677,645.69

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	<u>May 31, 21</u>
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	1,931.87
14200 · Prepaid Insurance	41,253.92
14300 · Prepaid Worker's Comp	5,664.24
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<b>Total 14 · PREPAID</b>	48,850.03
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<b>Total Other Current Assets</b>	740,944.68
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<b>Total Current Assets</b>	12,136,553.68
<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	11,475,101.71
15400 · Vehicles	1,341,760.91
15500 · Equipments	657,014.60
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
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<b>Total 15 · CAPITAL ASSETS</b>	31,452,990.81
<b>16 · ACCM DEPRECIATIONS</b>	
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
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<b>Total 16 · ACCM DEPRECIATIONS</b>	-23,035,581.78
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<b>Total Fixed Assets</b>	8,417,409.03
<b>Other Assets</b>	
<b>17 · CIP</b>	
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
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<b>Total 17 · CIP</b>	1,190,685.56

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	May 31, 21
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	369,365.00
19830 · Deferred Outflows - Actuarial	449,245.00
19850 · Deferred Outflow-OPEB Actuarial	1,636,675.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	2,455,285.00
<b>Total Other Assets</b>	3,645,970.56
<b>TOTAL ASSETS</b>	<b>24,199,933.27</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	9,050.41
<b>Total Accounts Payable</b>	9,050.41
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	2,530.51
<b>Total 21 · OTHER CURRENT LIAB.</b>	3,512.40
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	4,316.63
22100 · Payroll Tax Payable	10,522.33
22200 · Retirement Payable	19,898.46
<b>Total 22 · PR LIABILITIES</b>	34,737.42
<b>23 · ACCRUED LIABILITIES</b>	
23100 · Accrued Payroll	42,846.36
23150 · Accrued Payroll Tax	843.96
23200 · Accrued Retirement	15,809.04
23250 · Accrued Worker's Comp	1,486.53
<b>Total 23 · ACCRUED LIABILITIES</b>	60,985.89

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Accrual Basis

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

## Crestline Sanitation District Profit & Loss Budget Performance May 2021

	May 21	Budget	\$ Over Budget	Jul '20 - May 21	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>40 - REVENUE</b>							
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
<b>Total 40 - REVENUE</b>	<b>560,060.42</b>	<b>560,801.56</b>	<b>-741.14</b>	<b>3,464,207.13</b>	<b>3,487,531.84</b>	<b>-23,324.71</b>	<b>3,574,734.00</b>
<b>Total Income</b>	<b>560,060.42</b>	<b>560,801.56</b>	<b>-741.14</b>	<b>3,464,207.13</b>	<b>3,487,531.84</b>	<b>-23,324.71</b>	<b>3,574,734.00</b>
<b>Cost of Goods Sold</b>							
<b>51-MT - Salaries &amp; Benefit - MAINT</b>							
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
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>79,157.81</b>	<b>89,794.07</b>	<b>-10,636.26</b>	<b>685,474.06</b>	<b>800,331.92</b>	<b>-114,857.86</b>	<b>872,756.00</b>
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>							
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
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>130,858.39</b>	<b>121,693.24</b>	<b>9,165.15</b>	<b>1,061,450.84</b>	<b>1,130,671.59</b>	<b>-69,220.75</b>	<b>1,225,777.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance May 2021

	May 21	Budget	\$ Over Budget	Jul '20 - May 21	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT · PROFESSIONAL SVC-MAINT</b>							
53300MT · Engineering	0.00			0.00	0.00	0.00	0.00
53900MT · Other Professional Svc	386.56	239.50	147.06	4,433.73	2,634.50	1,799.23	2,874.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>386.56</b>	<b>239.50</b>	<b>147.06</b>	<b>4,433.73</b>	<b>2,634.50</b>	<b>1,799.23</b>	<b>2,874.00</b>
<b>53-OP · PROFESSIONAL SVC - OP</b>							
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
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>4,498.96</b>	<b>13,229.91</b>	<b>-8,730.95</b>	<b>102,577.72</b>	<b>145,529.09</b>	<b>-42,951.37</b>	<b>158,759.00</b>
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>							
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
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>1,988.33</b>	<b>6,023.00</b>	<b>-4,034.67</b>	<b>50,552.25</b>	<b>66,253.00</b>	<b>-15,700.75</b>	<b>72,276.00</b>
<b>54-OP · SERVICE AND SUPPLIES - OP</b>							
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
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>25,266.16</b>	<b>48,161.05</b>	<b>-22,894.89</b>	<b>341,093.57</b>	<b>529,770.97</b>	<b>-188,677.40</b>	<b>577,932.00</b>



## Crestline Sanitation District Profit & Loss Budget Performance May 2021

	May 21	Budget	\$ Over Budget	Jul '20 - May 21	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
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
<b>Total 56 · UTILITIES - OP</b>	<b>14,319.45</b>	<b>16,026.00</b>	<b>-1,706.55</b>	<b>171,327.51</b>	<b>173,727.00</b>	<b>-2,399.49</b>	<b>190,378.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,629.50	20,629.50	0.00	226,924.50	226,924.50	0.00	247,554.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>20,629.50</b>	<b>20,629.50</b>	<b>0.00</b>	<b>226,924.50</b>	<b>226,924.50</b>	<b>0.00</b>	<b>247,554.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	27,441.66	27,441.67	-0.01	301,858.27	301,858.33	-0.06	329,300.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>27,441.66</b>	<b>27,441.67</b>	<b>-0.01</b>	<b>301,858.27</b>	<b>301,858.33</b>	<b>-0.06</b>	<b>329,300.00</b>
<b>Total COGS</b>	<b>304,546.82</b>	<b>343,237.94</b>	<b>-38,691.12</b>	<b>2,945,692.45</b>	<b>3,377,700.90</b>	<b>-432,008.45</b>	<b>3,677,606.00</b>
<b>Gross Profit</b>	<b>255,513.60</b>	<b>217,563.62</b>	<b>37,949.98</b>	<b>518,514.68</b>	<b>109,830.94</b>	<b>408,683.74</b>	<b>-102,872.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
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
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>62,752.45</b>	<b>57,926.20</b>	<b>4,826.25</b>	<b>542,336.50</b>	<b>524,216.91</b>	<b>18,119.59</b>	<b>568,680.00</b>
<b>62 · BOARD EXPENSES</b>							
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
<b>Total 62 · BOARD EXPENSES</b>	<b>946.72</b>	<b>1,583.34</b>	<b>-636.62</b>	<b>4,790.24</b>	<b>17,416.66</b>	<b>-12,626.42</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
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
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>5,248.31</b>	<b>18,142.50</b>	<b>-12,894.19</b>	<b>89,468.47</b>	<b>208,877.50</b>	<b>-119,409.03</b>	<b>227,020.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance May 2021

	May 21	Budget	\$ Over Budget	Jul '20 - May 21	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
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
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>5,881.58</b>	<b>12,334.88</b>	<b>-6,453.30</b>	<b>86,585.75</b>	<b>122,017.12</b>	<b>-35,431.37</b>	<b>131,904.00</b>
<b>68 · BAD DEBTS</b>							
68100 · Bad Debt Expense	0.00			4,398.92	4,341.00	57.92	4,341.00
<b>Total 68 · BAD DEBTS</b>	<b>0.00</b>			<b>4,398.92</b>	<b>4,341.00</b>	<b>57.92</b>	<b>4,341.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	455.58	455.59	-0.01	5,011.38	5,011.41	-0.03	5,467.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>455.58</b>	<b>455.59</b>	<b>-0.01</b>	<b>5,011.38</b>	<b>5,011.41</b>	<b>-0.03</b>	<b>5,467.00</b>
<b>Total Expense</b>	<b>75,284.64</b>	<b>90,442.51</b>	<b>-15,157.87</b>	<b>732,591.26</b>	<b>881,880.60</b>	<b>-149,289.34</b>	<b>956,412.00</b>
<b>Net Ordinary Income</b>	<b>180,228.96</b>	<b>127,121.11</b>	<b>53,107.85</b>	<b>-214,076.58</b>	<b>-772,049.66</b>	<b>557,973.08</b>	<b>-1,059,284.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
<b>71 · PROP TAXES</b>							
71100 · Prop Taxes- CURR SEC & UNSEC1%	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
<b>Total 71 · PROP TAXES</b>	<b>48,851.62</b>	<b>34,312.20</b>	<b>14,539.42</b>	<b>1,317,441.12</b>	<b>1,007,640.00</b>	<b>309,801.12</b>	<b>1,017,640.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
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
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>13,500.64</b>	<b>1,710.93</b>	<b>11,789.71</b>	<b>40,379.90</b>	<b>22,356.00</b>	<b>18,023.90</b>	<b>22,356.00</b>
<b>73 · GRANTS AND AIDS</b>							
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
<b>Total 73 · GRANTS AND AIDS</b>	<b>3,490.72</b>	<b>3,572.14</b>	<b>-81.42</b>	<b>8,477.45</b>	<b>8,558.09</b>	<b>-80.64</b>	<b>10,089.00</b>



**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**May 2021**

06/02/21

Accrual Basis

	May 21	Budget	\$ Over Budget	Jul '20 - May 21	YTD Budget	\$ Over Budget	Annual Budget
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	0.00	0.00	0.00	25,786.37	0.00	25,786.37	0.00
<b>Total 76 · CONNECTION FEE</b>	0.00	0.00	0.00	25,786.37	0.00	25,786.37	0.00
<b>79 · OTHER INCOMES</b>							
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
<b>Total 79 · OTHER INCOMES</b>	10,377.51	6,799.33	3,578.18	70,930.06	74,792.67	-3,862.61	81,592.00
<b>Total Other Income</b>	76,220.49	46,394.60	29,825.89	1,463,014.90	1,113,346.76	349,668.14	1,131,677.00
<b>Other Expense</b>							
<b>80 · OTHER EXPENSES</b>							
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
<b>Total 80 · OTHER EXPENSES</b>	130.11	90.00	40.11	3,407.26	27,682.00	-24,274.74	27,685.00
<b>Total Other Expense</b>	130.11	90.00	40.11	3,407.26	27,682.00	-24,274.74	27,685.00
<b>Net Other Income</b>	76,090.38	46,304.60	29,785.78	1,459,607.64	1,085,664.76	373,942.88	1,103,992.00
<b>Net Income</b>	<b>256,319.34</b>	<b>173,425.71</b>	<b>82,893.63</b>	<b>1,245,531.06</b>	<b>313,615.10</b>	<b>931,915.96</b>	<b>44,708.00</b>



**Crestline Sanitation District**  
**Statement of Cash Flows**  
**May 2021**

	May 21
<b>OPERATING ACTIVITIES</b>	
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
<b>Net cash provided by Operating Activities</b>	<b>159,380.04</b>
<b>INVESTING ACTIVITIES</b>	
16200 · Accm.Depr - Improvement to Land	10,569.75
16300 · Accm Depr - Structures & Imprv	26,071.93
16400 · Accm Depr - Vehicles	4,657.42
16500 · Accm Depr - Equipment	2,421.83
16800 · Accm. Amortization	4,145.32
16900 · Accm Depr - Capital Lease Asset	660.49
17340 · SCADA System	-19,523.77
17345 · Miscellaneous Upgrades	-6,895.00
17810 · Engineering-HC Bldg & Clarifier	-272.80
17850 · N.O.V.	-5,126.03
<b>Net cash provided by Investing Activities</b>	<b>16,709.14</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>175,363.99</b>
<b>Cash at beginning of period</b>	<b>10,812,967.77</b>
<b>Cash at end of period</b>	<b>10,988,331.76</b>

