

# Crestline Sanitation District

## Executive Summary - April 2021

### SUMMARY STATEMENT OF NET POSITION

	4/30/2021	4/30/2020	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,812,968	\$ 9,893,011	\$ 919,957	\$ 9,782,937
Receivables	943,405	968,252	(24,847)	1,160,391
Other current assets	81,100	80,368	732	114,781
<b>Total current assets</b>	<b>11,837,473</b>	<b>10,941,631</b>	<b>895,842</b>	<b>11,058,109</b>
Capital assets, net	9,624,629	9,497,922	126,707	9,692,735
Deferred outflows of resources	2,455,285	853,023	1,602,262	1,387,110
<b>Total Assets and Deferred Outflows of Resources</b>	<b>23,917,387</b>	<b>21,292,576</b>	<b>2,624,811</b>	<b>22,137,954</b>
Current liabilities	158,126	224,131	(66,005)	274,129
Noncurrent liabilities	4,334,385	2,373,316	1,961,069	3,028,456
Deferred inflows of resources	231,085	382,223	(151,138)	331,844
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>4,723,596</b>	<b>2,979,670</b>	<b>1,743,926</b>	<b>3,634,429</b>
<b>Net Position</b>	<b>\$ 19,193,791</b>	<b>\$ 18,312,906</b>	<b>\$ 880,885</b>	<b>\$ 18,503,525</b>

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

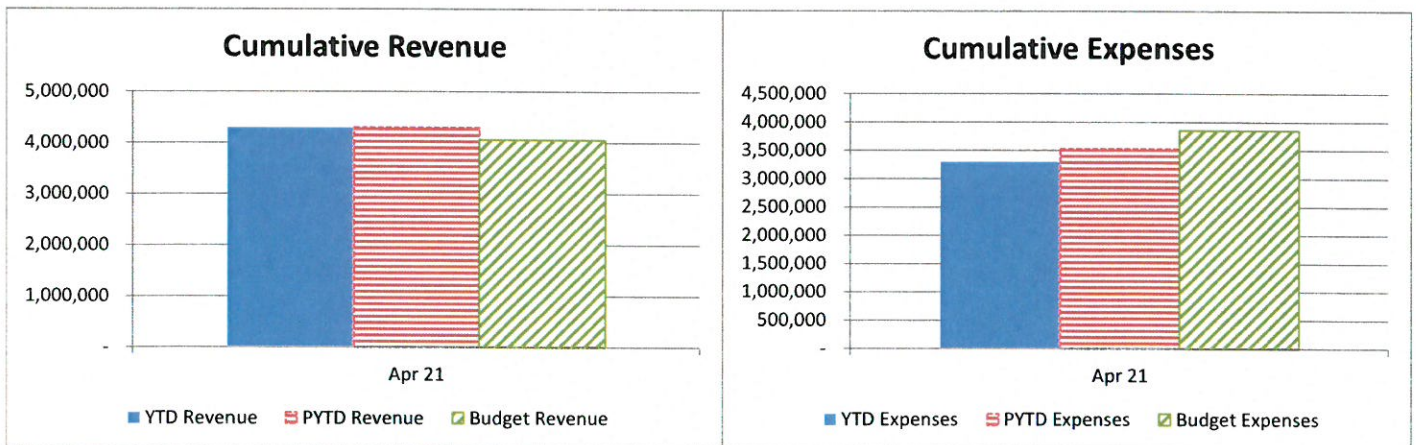
	Apr 2021	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 8,994	\$ 2,904,147	\$ 2,926,730	\$ (22,583)
Operating expenses	(262,357)	(2,640,403)	(3,034,463)	394,060
Administrative expenses	(69,048)	(651,248)	(791,438)	140,190
Other income	450,631	1,386,794	1,066,952	319,842
Other expenses	(1,157)	(3,277)	(27,592)	24,315
<b>Change in net position</b>	<b>\$ 127,063</b>	<b>\$ 996,013</b>	<b>\$ 140,189</b>	<b>\$ 855,824</b>

### LIQUIDITY RATIOS

	4/30/2021	4/30/2020	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	68.4	44.1	24.3	52.2
Current ratio (current assets / current liabilities)	74.9	48.8	26.1	59.0
Working capital (current assets - current liabilities)	\$ 11,679,347	\$ 10,717,500	\$ 961,847	\$ 10,967,765

### CAPITAL BUDGET

	Apr 2021	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 9,571	\$ 207,427	\$ 629,500	\$ 422,073
Master Plan Projects	-	117,811	400,000	282,189





**Crestline Sanitation District**  
**Balance Sheet**  
 As of April 30, 2021

Apr 30, 21

<b>ASSETS</b>		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	2,260,264.71	
10200 · Cash in Bank - Payroll	62,917.39	
10500 · Petty Cash	199.30	
10600 · Change Fund	300.00	
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	<b>2,323,681.40</b>	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	82,041.38	
11101 · Investments - Wealth&Fiduciary	7,637,909.54	
11200 · Investments - CalTRUST	769,335.45	
<b>Total 11 · INVESTMENTS</b>	<b>8,489,286.37</b>	
<b>Total Checking/Savings</b>	<b>10,812,967.77</b>	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	234,331.19	
12100 · A/R - Pilot Rock	1,300.00	
12400 · COBRA Receivable	2,098.05	
12410 · COBRA Dental	118.21	
12700 · Pumped Waste	524.29	
<b>Total 12 · ACCTS RECEIVABLE</b>	<b>238,371.74</b>	
<b>Total Accounts Receivable</b>	<b>238,371.74</b>	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	144,120.66	
13350 · SS01 - Sewer Availability Recv	6,266.92	
13500 · Accrued A/R	554,645.87	
<b>Total 13 · OTHER RECEIVABLE</b>	<b>705,033.45</b>	

**Crestline Sanitation District  
Balance Sheet  
As of April 30, 2021**

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Accrual Basis

	Apr 30, 21
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	2,177.73
14200 · Prepaid Insurance	52,122.76
14300 · Prepaid Worker's Comp	12,350.98
<b>Total 14 · PREPAID</b>	66,651.47
<b>Total Other Current Assets</b>	786,133.88
<b>Total Current Assets</b>	11,837,473.39
<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
<b>Total 15 · CAPITAL ASSETS</b>	31,452,990.81
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-16,042,595.16
16300 · Accm Depr - Structures & Imprv	-5,351,246.62
16400 · Accm Depr - Vehicles	-968,087.72
16500 · Accm Depr - Equipment	-470,624.78
16800 · Accm. Amortization	-134,025.50
16900 · Accm Depr - Capital Lease Asset	-20,475.26
<b>Total 16 · ACCM DEPRECIATIONS</b>	-22,987,055.04
<b>Total Fixed Assets</b>	8,465,935.77
<b>Other Assets</b>	
<b>17 · CIP</b>	
17340 · SCADA System	56,189.17
17345 · Miscellaneous Upgrades	9,807.26
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	893,051.75
17850 · N.O.V.	62,957.85
17860 · SC Automatic Bar Screen	47,517.75
<b>Total 17 · CIP</b>	1,158,693.08

**Crestline Sanitation District  
Balance Sheet  
As of April 30, 2021**

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Accrual Basis

	Apr 30, 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
Total Other Assets	3,613,978.08
<b>TOTAL ASSETS</b>	<b>23,917,387.24</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	8,705.44
<b>Total Accounts Payable</b>	8,705.44
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	2,598.77
<b>Total 21 · OTHER CURRENT LIAB.</b>	3,580.66
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	111.28
22100 · Payroll Tax Payable	-182.55
22200 · Retirement Payable	1,332.20
<b>Total 22 · PR LIABILITIES</b>	1,260.93
<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

**Crestline Sanitation District**  
**Balance Sheet**  
As of April 30, 2021

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	Apr 30, 21
<b>24 · OTHER LIABILITIES</b>	
25920 · Current Portion-Compensated Abs	23,644.60
25950 · Curr Portion-Share of County POB	52,850.00
25970 · Curr Portion of CLO	7,098.80
<b>Total 24 · OTHER LIABILITIES</b>	<b>83,593.40</b>
<b>Total Other Current Liabilities</b>	<b>149,420.88</b>
<b>Total Current Liabilities</b>	<b>158,126.32</b>
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27300 · Capital Lease Obligation	25,738.99
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
<b>Total 27 · LONG TERM LIABILITIES</b>	<b>4,334,384.63</b>
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	231,085.00
<b>Total 29 · DEFERRED INFLOWS</b>	<b>231,085.00</b>
<b>Total Long Term Liabilities</b>	<b>4,565,469.63</b>
<b>Total Liabilities</b>	<b>4,723,595.95</b>
<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
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
<b>Total 34000 · Board Designated Reserves</b>	<b>10,969,697.00</b>
<b>Total 30 · NET ASSETS</b>	<b>18,197,778.25</b>
<b>Net Income</b>	<b>996,013.04</b>
<b>Total Equity</b>	<b>19,193,791.29</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>23,917,387.24</b>

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

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 Accrual Basis

	Apr 21	Budget	\$ Over Budget	Jul '20 - Apr 21	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	3,338.65	0.00	3,338.65	2,787,613.52	2,789,424.50	-1,810.98	3,347,309.00
42000 - Sewer Penalties	0.00	24,120.00	-24,120.00	0.00	48,120.00	-48,120.00	72,400.00
43000 - Pumped Waste Permits	4,567.75	2,135.40	2,432.35	33,548.57	21,354.10	12,194.47	25,625.00
44000 - Permit & Inspection Fees	438.00	115.00	323.00	2,190.00	1,165.00	1,025.00	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	6,500.00	6,500.00	0.00	7,800.00
48000 - Other Service Fees	0.00	16.66	-16.66	48.00	166.68	-118.68	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>8,994.40</b>	<b>27,037.06</b>	<b>-18,042.66</b>	<b>2,904,146.71</b>	<b>2,926,730.28</b>	<b>-22,583.57</b>	<b>3,574,734.00</b>
<b>Total Income</b>	<b>8,994.40</b>	<b>27,037.06</b>	<b>-18,042.66</b>	<b>2,904,146.71</b>	<b>2,926,730.28</b>	<b>-22,583.57</b>	<b>3,574,734.00</b>
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	22,965.74	28,445.08	-5,479.34	240,732.89	298,673.32	-57,940.43	369,786.00
51020MT - Salaries - OT	0.00	41.67	-41.67	0.00	416.66	-416.66	500.00
51030MT - Salaries - VAC	3,805.26	2,345.00	1,460.26	23,987.22	23,450.00	537.22	28,140.00
51040MT - Salaries - SICK	1,017.98	1,688.75	-670.77	10,794.19	16,887.50	-6,093.31	20,265.00
51050MT - Salaries - HOLIDAY	433.60	0.00	433.60	16,882.23	21,828.00	-4,945.77	23,657.00
51060MT - Salaries - ON CALL / STANDBY	2,328.76	2,241.75	87.01	26,050.11	22,417.50	3,632.61	26,901.00
51070MT - Salaries - CALL BACK	208.26	166.67	41.59	2,065.24	1,666.67	398.57	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	812.80	721.14	91.66	8,233.77	7,572.06	661.71	9,375.00
51150MT - Unemployment Expense	2,962.50	246.16	2,716.34	5,142.34	2,584.64	2,557.70	3,200.00
51200MT - Worker's Comp	1,670.40	1,707.50	-37.10	17,929.16	17,929.16	-558.67	22,198.00
51300MT - Employee Group Insurance	7,685.47	10,164.75	-2,479.28	80,525.37	101,647.50	-21,122.13	121,977.00
51400MT - Retirement	10,557.66	15,840.00	-5,282.34	124,776.16	158,399.00	-33,622.84	190,078.00
51500MT - Seasonal MT Workers	4,596.88	0.00	4,596.88	47,273.32	34,000.00	13,273.32	51,000.00
51600MT - Nationwide ER Match	152.00	306.58	-154.58	2,482.92	3,065.84	-582.92	3,679.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>59,197.31</b>	<b>63,915.09</b>	<b>-4,717.78</b>	<b>606,316.25</b>	<b>710,537.85</b>	<b>-104,221.60</b>	<b>872,756.00</b>
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	48,781.64	44,284.00	4,497.64	441,588.36	464,985.50	-23,397.14	575,699.00
51020OP - Salaries - OT	165.68	541.66	-375.98	2,050.94	5,416.67	-3,365.73	6,500.00
51030OP - Salaries - VAC	3,223.02	3,909.75	-686.73	39,973.70	39,097.50	876.20	46,917.00
51040OP - Salaries - SICK	85.50	2,643.00	-2,557.50	16,750.43	26,430.00	-9,679.57	31,716.00
51050OP - Salaries - HOLIDAY	253.44	0.00	253.44	31,785.99	34,176.92	-2,390.93	37,025.00
51060OP - Salaries - ON CALL / STANDBY	2,489.76	2,947.00	-457.24	28,628.33	29,468.00	-839.67	35,360.00
51070OP - Salaries - Call Back	0.00	50.00	-50.00	1,177.24	500.00	677.24	600.00
51100OP - Payroll Tax	928.17	1,118.00	-189.83	10,940.21	11,739.00	-798.79	14,534.00
51200OP - Worker's Comp	2,656.83	2,070.70	586.13	28,108.47	21,742.30	6,366.17	26,919.00
51300OP - Employee Group Insurance	12,476.69	12,698.33	-221.64	118,204.52	126,983.34	-8,778.82	152,380.00
51400OP - Retirement	19,386.90	24,712.83	-5,325.93	209,941.76	247,128.30	-37,186.54	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	132.00	131.09	0.91	1,442.50	1,310.82	131.68	1,573.00
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>90,579.63</b>	<b>95,106.36</b>	<b>-4,526.73</b>	<b>930,592.45</b>	<b>1,008,978.35</b>	<b>-78,385.90</b>	<b>1,225,777.00</b>



# Crestline Sanitation District

## Profit & Loss Budget Performance

### April 2021

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Accrual Basis

	Apr 21	Budget	\$ Over Budget	Jul '20 - Apr 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	667.86	239.50	428.36	4,047.17	2,395.00	1,652.17	2,874.00
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	667.86	239.50	428.36	4,047.17	2,395.00	1,652.17	2,874.00
<b>53-OP - PROFESSIONAL SVC - OP</b>							
53300OP - Engineering	0.00	2,817.17	-2,817.17	2,786.71	28,171.68	-25,384.97	33,806.00
53400OP - Laboratory Analysis	6,643.44	5,067.75	1,575.69	45,915.33	50,677.50	-4,762.17	60,813.00
53700OP - Permits & Fees	275.26	4,933.58	-4,658.32	46,269.24	49,335.84	-3,066.60	59,203.00
53900OP - Other Professional	0.00	411.42	-411.42	3,107.48	4,114.16	-1,006.68	4,937.00
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	6,918.70	13,229.92	-6,311.22	98,078.76	132,299.18	-34,220.42	158,759.00
<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	4,166.66	-3,913.45	5,000.00
54080MT - Clothing & Laundry	1,682.77	810.00	872.77	9,615.60	8,100.00	1,515.60	9,720.00
54100MT - Misc Expense	-23.71			-23.71			
54170MT - Auto Expense - General	3,724.43	2,069.75	1,654.68	21,106.01	20,697.50	408.51	24,837.00
54182MT - Maintenance of Equipment	2,782.34	1,225.00	1,557.34	6,311.13	12,250.00	-5,938.87	14,700.00
54184MT - Maintenance of Structures	599.22	618.08	-18.86	6,873.39	6,180.84	692.55	7,417.00
54200MT - Small Tools	0.00	250.00	-250.00	696.24	2,500.00	-1,803.76	3,000.00
54210MT - Supplies - Shop	122.11	318.42	-196.31	2,071.31	3,184.16	-1,112.85	3,821.00
54220MT - Supplies - Field	0.00	315.08	-315.08	1,581.54	3,150.84	-1,569.30	3,781.00
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	8,887.16	6,023.00	2,864.16	48,484.72	60,230.00	-11,745.28	72,276.00
<b>54-OP - SERVICE AND SUPPLIES - OP</b>							
54021OP - Auto Expense - Fuel	2,998.36	2,747.25	251.11	21,033.06	27,472.50	-6,439.44	32,967.00
54022OP - Auto Expense - Mileage	0.00	20.75	-20.75	0.00	207.50	-207.50	249.00
54023OP - Auto Expense - General	61.14	1,366.58	-1,305.44	13,919.79	13,665.84	253.95	16,399.00
54030OP - Communication	0.00	237.33	-237.33	2,363.85	2,373.30	-9.45	2,848.00
54040OP - Due & Subscription	0.00	106.17	-106.17	125.00	1,061.68	-936.68	1,274.00
54050OP - Equipment Purchase	0.00	4,166.67	-4,166.67	2,506.17	41,666.66	-39,160.49	50,000.00
54060OP - Equipment Rental	0.00	1,250.00	-1,250.00	64.76	12,500.00	-12,435.24	15,000.00
54070OP - Insurance	7,358.17	6,523.00	835.17	75,180.15	65,230.00	9,950.15	78,276.00
54075OP - Insurance - Vehicle	2,719.22	4,040.17	-1,320.95	34,315.25	40,401.66	-6,086.41	48,482.00
54078OP - Janitorial Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54080OP - Clothing & Laundry	1,410.57	960.25	450.32	8,575.82	9,602.50	-1,026.68	11,523.00
54090OP - Lodge & Meals	0.00	147.08	-147.08	0.00	1,470.84	-1,470.84	1,765.00
54100OP - Misc Expense	0.00	9.25	-9.25	0.00	92.50	-92.50	111.00
54182OP - Maintenance of Equipment	1,312.38	7,298.17	-5,985.79	39,051.96	72,981.66	-33,929.70	87,578.00
54184OP - Maintenance of Structures	6,349.28	2,757.67	3,591.61	10,145.11	27,576.66	-17,431.55	33,092.00
54185OP - Memberships/Certifications	300.00	2,883.92	-2,583.92	25,832.00	28,839.16	-3,007.16	34,607.00
54190OP - Safety Equipment	61.16	670.17	-609.01	4,900.31	6,701.66	-1,801.35	8,042.00
54200OP - Small Tools	40.11	236.58	-196.47	411.00	2,365.84	-1,954.84	2,839.00
54220OP - Supplies	21.43	477.42	-455.99	2,662.25	4,774.16	-2,111.91	5,729.00
54310OP - Special Dept - Chlorine / Salt	2,664.31	2,324.17	340.14	24,328.73	23,241.66	1,087.07	27,890.00
54320OP - Special Dept - Sludge /Chemical	3,773.23	4,340.17	-566.94	41,620.87	43,401.66	-1,780.79	52,082.00
54330OP - Special Dept - Oxygen/Propane	403.42	1,014.92	-611.50	6,408.25	10,149.16	-3,740.91	12,179.00
54340OP - Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	29,166.66	-29,166.66	35,000.00
54400OP - Training	0.00	1,666.67	-1,666.67	1,719.75	16,666.66	-14,946.91	20,000.00
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	29,472.78	48,161.03	-18,688.25	315,164.08	481,609.92	-166,445.84	577,932.00



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

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 Accrual Basis

	Apr 21	Budget	\$ Over Budget	Jul '20 - Apr 21	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	4,702.12	4,800.00	-97.88	48,211.66	48,000.00	211.66	57,600.00
56210OP · Utilities - Electric	11,219.20	9,600.00	1,619.20	88,958.39	91,980.00	-3,021.61	111,180.00
56220OP · Utilities - Gas	911.84	200.00	711.84	4,096.80	2,930.00	1,166.80	3,330.00
56230OP · Utilities - Water	1,207.55	816.50	391.05	9,380.76	8,165.00	1,215.76	9,798.00
56240OP · Utilities - Trash	522.09	509.50	12.59	5,220.90	5,095.00	125.90	6,114.00
56300OP · Refuse Disposal	0.00	100.00	-100.00	1,139.55	1,531.00	-391.45	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>18,562.80</b>	<b>16,026.00</b>	<b>2,536.80</b>	<b>157,008.06</b>	<b>157,701.00</b>	<b>-692.94</b>	<b>190,378.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,629.50	20,629.50	0.00	206,295.00	206,295.00	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>206,295.00</b>	<b>206,295.00</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	274,416.61	274,416.66	-0.05	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>274,416.61</b>	<b>274,416.66</b>	<b>-0.05</b>	<b>329,300.00</b>
<b>Total COGS</b>	<b>262,357.40</b>	<b>290,772.07</b>	<b>-28,414.67</b>	<b>2,640,403.10</b>	<b>3,034,462.96</b>	<b>-394,059.86</b>	<b>3,677,606.00</b>
<b>Gross Profit</b>	<b>-253,363.00</b>	<b>-263,735.01</b>	<b>10,372.01</b>	<b>263,743.61</b>	<b>-107,732.68</b>	<b>371,476.29</b>	<b>-102,872.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	39,063.40	24,483.24	14,580.16	280,210.83	257,073.96	23,136.87	318,282.00
61020 · Salaries - OT ADM	0.00	36.00	-36.00	641.05	328.00	313.05	400.00
61030 · Salaries - VAC ADM	586.80	2,244.58	-1,657.78	8,756.10	22,445.84	-13,689.74	26,935.00
61040 · Salaries - SICK ADM	232.28	694.25	-461.97	4,981.44	6,942.50	-1,961.06	8,331.00
61050 · Salaries - HOLIDAY ADM	271.28	0.00	271.28	16,684.83	8,976.93	7,707.90	9,725.00
61100 · Payroll Tax - ADM	869.30	838.30	30.98	7,559.13	8,802.20	-1,243.07	10,898.00
61200 · Worker's Comp - ADM	154.42	108.62	45.80	1,147.92	1,140.48	7.44	1,412.00
61300 · Employee Group Insurance - ADM	6,346.11	6,115.09	231.02	62,345.47	61,150.82	1,194.65	73,381.00
61400 · Retirement - ADM	9,088.27	9,716.59	-628.32	95,062.78	97,165.82	-2,103.04	116,599.00
61600 · Nationwide - ER Match	209.00	226.42	-17.42	2,194.50	2,264.16	-69.66	2,717.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>56,820.84</b>	<b>44,463.09</b>	<b>12,357.75</b>	<b>479,584.05</b>	<b>466,290.71</b>	<b>13,293.34</b>	<b>568,680.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	800.00	1,500.00	-700.00	3,400.00	15,000.00	-11,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	37.69	66.67	-28.98	443.52	666.66	-223.14	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	166.66	-166.66	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>837.69</b>	<b>1,583.34</b>	<b>-745.65</b>	<b>3,843.52</b>	<b>15,833.32</b>	<b>-11,989.80</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,000.00	-4,000.00	33,088.96	49,310.00	-16,221.04	57,310.00
63200 · County Services	10.00	106.00	-96.00	58.00	1,060.00	-1,002.00	1,272.00
63300 · Legal	0.00	7,500.00	-7,500.00	17,497.50	75,000.00	-57,502.50	90,000.00
63500 · Software Support - ADM	515.86	1,250.00	-734.14	8,666.40	12,500.00	-3,833.60	15,000.00
63900 · Other Professional - ADM	3,018.48	5,286.50	-2,268.02	18,963.92	52,865.00	-33,901.08	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>3,544.34</b>	<b>18,142.50</b>	<b>-14,598.16</b>	<b>78,274.78</b>	<b>190,735.00</b>	<b>-112,460.22</b>	<b>227,020.00</b>

# Crestline Sanitation District Profit & Loss Budget Performance April 2021

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Accrual Basis

	Apr 21	Budget	\$ Over Budget	Jul '20 - Apr 21	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	1,557.20	999.67	557.53	11,491.70	9,996.66	1,495.04	11,996.00
64040 · Computer Expense	2,153.91	1,063.34	1,070.57	3,424.17	10,833.32	-7,409.15	13,000.00
64045 · Due & Subscription	366.20	217.50	148.70	2,754.36	2,175.00	579.36	2,610.00
64080 · Janitorial Service	720.00	775.00	-55.00	7,580.00	7,750.00	-170.00	9,300.00
64090 · Lease Equipment - ADM	0.00	1,179.92	-1,179.92	2,520.12	11,799.16	9,279.04	14,159.00
64095 · Legal Notice	0.00	225.17	-225.17	1,339.02	2,251.66	-912.64	2,702.00
64120 · Office Expense	326.65	384.17	-57.52	3,176.47	3,841.66	-665.19	4,610.00
64130 · Office Supplies	0.00	612.17	-612.17	6,056.98	6,121.66	-64.68	7,346.00
64140 · Pest Control	336.00	349.17	-13.17	3,843.00	3,491.66	351.34	4,190.00
64150 · Postage & Delivery	0.00	752.00	-752.00	13,253.00	18,334.00	-5,077.90	22,286.00
64160 · Printing & Publications	0.00	1,307.17	-1,307.17	7,423.48	13,071.66	-5,648.18	15,686.00
64170 · Public Relation	672.00	83.34	588.66	8,171.97	833.32	7,338.65	1,000.00
64180 · Maintenance of Equipment	-39.84	44.34	-84.18	2,036.42	443.32	1,593.10	532.00
64190 · Maintenance of Structure	633.59	1,250.00	-616.41	5,761.91	12,500.00	-6,738.09	15,000.00
64230 · Training	597.00	416.67	180.33	597.00	4,166.66	-3,569.66	5,000.00
64240 · Travel	0.00	25.00	-25.00	10.24	250.00	-239.76	300.00
64245 · Lodges - Meals	0.00	100.00	-100.00	460.07	1,000.00	-539.93	1,200.00
66000 · Payroll Expenses	66.50	82.25	-15.75	687.75	822.50	-134.75	987.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>7,389.21</b>	<b>9,886.88</b>	<b>-2,497.67</b>	<b>80,590.76</b>	<b>109,682.24</b>	<b>-29,091.48</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	4,555.80	4,555.82	-0.02	5,467.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>455.58</b>	<b>455.59</b>	<b>-0.01</b>	<b>4,555.80</b>	<b>4,555.82</b>	<b>-0.02</b>	<b>5,467.00</b>
<b>Total Expense</b>	<b>69,047.66</b>	<b>74,531.40</b>	<b>-5,483.74</b>	<b>651,247.83</b>	<b>791,438.09</b>	<b>-140,190.26</b>	<b>956,412.00</b>
<b>Net Ordinary Income</b>	<b>-322,410.66</b>	<b>-338,266.41</b>	<b>15,855.75</b>	<b>-387,504.22</b>	<b>-899,170.77</b>	<b>511,666.55</b>	<b>-1,059,284.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	417,015.77	388,323.64	28,692.13	1,257,476.34	966,032.90	291,443.44	1,010,040.00
71300 · Prop Taxes-PRI SEC & UNSEC	403.54	295.34	108.20	10,091.07	6,344.90	3,746.17	6,000.00
71500 · Int & Pen Delinquent Taxes	78.81	50.00	28.81	1,022.09	950.00	72.09	1,000.00
<b>Total 71 · PROP TAXES</b>	<b>417,498.12</b>	<b>388,668.98</b>	<b>28,829.14</b>	<b>1,268,589.50</b>	<b>973,327.80</b>	<b>295,261.70</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	268.87	100.00	168.87	580.64	460.00	120.64	530.00
72500 · Special Assessment SU01-DLQ&PEN	2,426.71	2,553.64	-126.93	15,358.62	8,685.07	6,673.55	10,326.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>2,695.58</b>	<b>2,653.64</b>	<b>41.94</b>	<b>26,879.26</b>	<b>20,645.07</b>	<b>6,234.19</b>	<b>22,356.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	4,986.73	4,985.95	0.78	10,089.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,986.73</b>	<b>4,985.95</b>	<b>0.78</b>	<b>10,089.00</b>

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

	Apr 21	Budget	\$ Over Budget	Jul '20 - Apr 21	YTD Budget	\$ Over Budget	Annual Budget
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	3,740.91	0.00	3,740.91	25,786.37	0.00	25,786.37	0.00
<b>Total 76 · CONNECTION FEE</b>	<b>3,740.91</b>	<b>0.00</b>	<b>3,740.91</b>	<b>25,786.37</b>	<b>0.00</b>	<b>25,786.37</b>	<b>0.00</b>
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	14,577.08	6,716.00	7,861.08	113,488.68	67,160.00	46,328.68	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	9,854.87	0.00	9,854.87	-70,548.56	0.00	-70,548.56	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	7,500.00	0.00	0.00	0.00
79200 · Worker's Comp Insurance Claim	764.10			8,535.90			
79500 · Other Income	1,500.00	83.33	1,416.67	1,576.53	833.34	743.19	1,000.00
<b>Total 79 · OTHER INCOMES</b>	<b>26,696.05</b>	<b>6,799.33</b>	<b>19,896.72</b>	<b>60,552.55</b>	<b>67,993.34</b>	<b>-7,440.79</b>	<b>81,592.00</b>
<b>Total Other Income</b>	<b>450,630.66</b>	<b>398,121.95</b>	<b>52,508.71</b>	<b>1,386,794.41</b>	<b>1,066,952.16</b>	<b>319,842.25</b>	<b>1,131,677.00</b>
<b>Other Expense</b>							
<b>80 · OTHER EXPENSES</b>							
83000 · Election Cost	114.00			114.00	25,000.00	-24,886.00	25,000.00
84000 · Tax Deduction	1,042.77	940.00	102.77	3,163.15	2,592.00	571.15	2,685.00
<b>Total 80 · OTHER EXPENSES</b>	<b>1,156.77</b>	<b>940.00</b>	<b>216.77</b>	<b>3,277.15</b>	<b>27,592.00</b>	<b>-24,314.85</b>	<b>27,685.00</b>
<b>Total Other Expense</b>	<b>1,156.77</b>	<b>940.00</b>	<b>216.77</b>	<b>3,277.15</b>	<b>27,592.00</b>	<b>-24,314.85</b>	<b>27,685.00</b>
<b>Net Other Income</b>	<b>449,473.89</b>	<b>397,181.95</b>	<b>52,291.94</b>	<b>1,383,517.26</b>	<b>1,039,360.16</b>	<b>344,157.10</b>	<b>1,103,992.00</b>
<b>Net Income</b>	<b>127,063.23</b>	<b>58,915.54</b>	<b>68,147.69</b>	<b>996,013.04</b>	<b>140,189.39</b>	<b>855,823.65</b>	<b>44,708.00</b>



## Crestline Sanitation District Statement of Cash Flows April 2021

	Apr 21
<b>OPERATING ACTIVITIES</b>	
Net Income	127,063.23
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	100,602.65
12400 · COBRA Receivable	-591.19
12700 · Pumped Waste	831.93
13200 · Taxes Receivable	102,953.17
13300 · SU01-Delinq Tax Roll Receivable	102,947.26
13350 · SS01 - Sewer Availability Recv	1,963.55
14100 · Prepaid Expense	-1,440.14
14200 · Prepaid Insurance	10,868.84
14300 · Prepaid Worker's Comp	4,481.65
20000 · Accounts Payable	-3,421.96
21600 · Employee Appreciation Fund	95.00
22000 · Payroll Liabilities	-2.75
22100 · Payroll Tax Payable	-160.09
22200 · Retirement Payable	3.40
24930 · Deposit - Pinerose Cabins	-6,575.00
<b>Net cash provided by Operating Activities</b>	<b>439,619.55</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	-5,640.65
17850 · N.O.V.	-3,930.00
<b>Net cash provided by Investing Activities</b>	<b>38,956.09</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>477,850.45</b>
<b>Cash at beginning of period</b>	<b>10,335,117.32</b>
<b>Cash at end of period</b>	<b>10,812,967.77</b>

