

Crestline Sanitation District
Balance Sheet
As of August 31, 2021

	Aug 31, 21
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,785,866.49
10200 · Cash in Bank - Payroll	14,613.69
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,800,979.48
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,108.36
11101 · Investments - Wealth&Fiduciary	7,652,985.75
11200 · Investments - CalTRUST	770,483.23
Total 11 · INVESTMENTS	8,505,577.34
Total Checking/Savings	10,306,556.82
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	52,527.19
12100 · A/R - Pilot Rock	1,300.00
12200 · A/R - Cleghorn	65,919.32
12400 · COBRA Receivable	2,668.36
12410 · COBRA Dental	236.44
12700 · Pumped Waste	1,298.54
Total 12 · ACCTS RECEIVABLE	123,949.85
Total Accounts Receivable	123,949.85
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	355,228.03
13350 · SS01 - Sewer Availability Recv	16,185.12
13500 · Accrued A/R	554,650.10
Total 13 · OTHER RECEIVABLE	926,063.25

10:34 AM

09/03/21

Accrual Basis

Crestline Sanitation District
Balance Sheet
As of August 31, 2021

	Aug 31, 21
14 · PREPAID	
14100 · Prepaid Expense	245.87
14200 · Prepaid Insurance	126,680.74
14300 · Prepaid Worker's Comp	82,885.60
	209,812.21
Total 14 · PREPAID	
Total Other Current Assets	1,150,324.42
Total Current Assets	11,580,831.09
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
	31,452,990.81
Total 15 · CAPITAL ASSETS	
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,084,874.16
16300 · Accm Depr - Structures & Imprv	-5,455,534.34
16400 · Accm Depr - Vehicles	-986,717.40
16500 · Accm Depr - Equipment	-480,312.10
16800 · Accm. Amortization	-150,606.78
16900 · Accm Depr - Capital Lease Asset	-23,117.22
	-23,181,162.00
Total 16 · ACCM DEPRECIATIONS	
Total Fixed Assets	8,271,828.81
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	187,691.63
17340 · SCADA System	102,197.34
17345 · Miscellaneous Upgrades	19,784.16
17376 · Electrical Upgrades	1,787.78
17377 · Vehicle Replacement	64,981.06
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	893,324.55
17840 · Trakstar Camera	39,775.61
17850 · N.O.V.	96,862.73
17860 · SC Automatic Bar Screen	47,517.75

10:34 AM

09/03/21

Accrual Basis

Crestline Sanitation District
Balance Sheet
As of August 31, 2021

	<u>Aug 31, 21</u>
17870 · HC Lab Roof & Belt Press Roof	22,511.38
17880 · Seal Coating & Striping	37,777.00
Total 17 · CIP	1,568,938.74
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	354,107.00
19830 · Deferred Outflows - Actuarial	1,309,638.00
19850 · Deferred Outflow-OPEB Actuarial	1,497,498.00
Total 19 · DEFERRED OUTFLOWS	3,161,243.00
Total Other Assets	4,730,181.74
TOTAL ASSETS	24,582,841.64
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	3,830.58
Total Accounts Payable	3,830.58
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	4,618.48
Total 21 · OTHER CURRENT LIAB.	5,600.37
22 · PR LIABILITIES	
22000 · Payroll Liabilities	406.88
22100 · Payroll Tax Payable	-375.12
Total 22 · PR LIABILITIES	31.76
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	23,644.60
25950 · Curr Portin-Share of County POB	56,850.00
25970 · Curr Portion of CLO	7,490.76
Total 24 · OTHER LIABILITIES	87,985.36
Total Other Current Liabilities	93,617.49
Total Current Liabilities	97,448.07

Crestline Sanitation District
Balance Sheet
 As of August 31, 2021

	Aug 31, 21
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	24,441.69
27400 · Employee Compensated Abs-LT	94,578.44
27500 · Share of County POB	107,852.00
27700 · OPEB Obligation	2,295,938.00
27800 · Pension Liability	3,162,801.00
27970 · Less Current Portion of CLO	-7,490.76
	5,678,120.37
Total 27 · LONG TERM LIABILITIES	5,678,120.37
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	151,152.00
	151,152.00
Total 29 · DEFERRED INFLOWS	151,152.00
Total Long Term Liabilities	5,829,272.37
Total Liabilities	5,926,720.44
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
	10,969,697.00
Total 34000 · Board Designated Reserves	10,969,697.00
Total 30 · NET ASSETS	18,197,778.25
39000 · *Unrestricted Net Assets	517,493.12
Net Income	-59,150.17
	18,656,121.20
Total Equity	18,656,121.20
TOTAL LIABILITIES & EQUITY	24,582,841.64

Crestline Sanitation District Profit & Loss Budget Performance August 2021

	Aug 21	Budget	\$ Over Budget	Jul - Aug 21	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	3,836.56	2,779.00	1,057.56	558,898.80	557,779.00	1,119.80	3,346,675.00
42000 · Sewer Penalties	11,953.49	7,000.00	4,953.49	11,953.49	7,000.00	4,953.49	72,400.00
43000 · Pumped Waste Permits	4,309.97	3,000.00	1,309.97	5,816.45	6,000.00	-183.55	25,625.00
44000 · Permit & Inspection Fees	0.00	219.00	-219.00	0.00	438.00	-438.00	2,200.00
45000 · Sale of Effluent Water	0.00			0.00			0.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	1,300.00	1,300.00	0.00	7,800.00
48000 · Other Service Fees	0.00	20.00	-20.00	12.00	20.00	-8.00	100.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 · REVENUE	20,750.02	13,668.00	7,082.02	577,980.74	572,537.00	5,443.74	3,574,800.00
Total Income	20,750.02	13,668.00	7,082.02	577,980.74	572,537.00	5,443.74	3,574,800.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	25,212.31	28,628.00	-3,415.69	49,621.46	57,256.00	-7,634.54	372,181.00
51020MT · Salaries - OT	0.00	40.00	-40.00	0.00	80.00	-80.00	500.00
51030MT · Salaries - VAC	1,490.98	2,203.00	-712.02	3,052.67	4,406.00	-1,353.33	26,426.00
51040MT · Salaries - SICK	1,531.34	1,697.00	-165.66	5,310.11	3,394.00	1,916.11	20,364.00
51050MT · Salaries - HOLIDAY	27.91	0.00	27.91	1,624.26	1,698.00	-73.74	23,773.00
51060MT · Salaries - ON CALL / STANDBY	3,167.27	2,241.75	925.52	5,383.03	4,483.50	899.53	26,901.00
51070MT · Salaries - CALL BACK	92.98	166.00	-73.02	236.46	332.00	-95.54	2,000.00
51100MT · Payroll Tax	733.31	722.54	10.77	1,564.97	1,445.08	119.89	9,393.00
51150MT · Unemployment Expense	0.00	266.66	-266.66	0.00	533.32	-533.32	3,200.00
51200MT · Worker's Comp	1,670.36	2,608.92	-938.56	3,464.77	5,217.84	-1,753.07	33,916.00
51300MT · Employee Group Insurance	7,686.66	9,699.25	-2,012.59	15,373.32	19,398.50	-4,025.18	116,391.00
51350MT · OPEB Cost	0.00			0.00			0.00
51400MT · Retirement	11,068.26	13,088.77	-2,020.51	23,113.02	26,177.54	-3,064.52	170,154.00
51450MT · Pension Liability - MT	0.00			0.00			0.00
51500MT · Seasonal MT Workers	3,595.20	6,000.00	-2,404.80	7,741.71	12,000.00	-4,258.29	60,000.00
51600MT · Nationwide ER Match	252.00	162.00	90.00	504.00	324.00	180.00	2,106.00
Total 51-MT · Salaries & Benefit - MAINT	56,528.58	67,523.89	-10,995.31	116,989.78	136,745.78	-19,756.00	867,305.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	48,859.98	45,674.76	3,185.22	94,906.90	91,349.52	3,557.38	593,772.00
51020OP · Salaries - OT	42.66	541.67	-499.01	42.66	1,083.32	-1,040.66	6,500.00
51030OP · Salaries - VAC	3,616.37	3,887.00	-270.63	6,924.38	7,774.00	-849.62	46,644.00
51040OP · Salaries - SICK	2,446.62	2,719.00	-272.38	8,994.10	5,438.00	3,556.10	32,628.00
51050OP · Salaries - HOLIDAY	2,436.42	0.00	2,436.42	5,250.41	2,720.71	2,529.70	38,090.00
51060OP · Salaries - ON CALL / STANDBY	1,290.00	2,946.67	-1,656.67	4,938.20	5,893.32	-955.12	35,360.00
51070OP · Salaries - Call Back	0.00	50.00	-50.00	0.00	100.00	-100.00	600.00
51100OP · Payroll Tax	1,002.36	1,148.46	-146.10	2,055.69	2,296.92	-241.23	14,930.00
51200OP · Worker's Comp	2,844.41	4,146.92	-1,302.51	5,854.01	8,293.84	-2,439.83	53,910.00
51300OP · Employee Group Insurance	12,269.06	11,811.58	457.48	24,746.95	23,623.16	1,123.79	141,739.00
51350OP · OPEB Cost	0.00			0.00			0.00
51400OP · Retirement	21,060.49	21,688.08	-627.59	43,915.34	43,376.16	539.18	281,945.00
51450OP · Pension Expense	0.00			0.00			0.00

Crestline Sanitation District Profit & Loss Budget Performance August 2021

	Aug 21	Budget	\$ Over Budget	Jul - Aug 21	YTD Budget	\$ Over Budget	Annual Budget
515000OP · Seasonal OP Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516000OP · Nationwide ER Match	132.00	122.00	10.00	264.00	244.00	20.00	1,586.00
Total 51-OP · SALARIES & BENEFIT - OP	96,000.37	94,736.14	1,264.23	197,892.64	192,192.95	5,699.69	1,247,704.00
53-MT · PROFESSIONAL SVC-MAINT							
53900MT · Other Professional Svc	257.86	364.33	-106.47	618.02	728.66	-110.64	4,372.00
Total 53-MT · PROFESSIONAL SVC-MAINT	257.86	364.33	-106.47	618.02	728.66	-110.64	4,372.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	1,666.65	-1,666.65	0.00	3,333.30	-3,333.30	20,000.00
53400OP · Laboratory Analysis	3,668.53	4,724.08	-1,055.55	8,988.53	9,448.16	-459.63	56,689.00
53700OP · Permits & Fees	2,618.00	3,500.00	-882.00	2,618.00	4,500.00	-1,882.00	57,091.00
53900OP · Other Professional	0.00	334.08	-334.08	0.00	668.16	-668.16	4,009.00
Total 53-OP · PROFESSIONAL SVC - OP	6,286.53	10,224.81	-3,938.28	11,606.53	17,949.62	-6,343.09	137,789.00
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	416.66	-416.66	0.00	833.32	-833.32	5,000.00
54080MT · Clothing & Laundry	800.42	810.00	-9.58	1,811.43	1,620.00	191.43	9,720.00
54170MT · Auto Expense - General	172.40	1,743.08	-1,570.68	555.65	3,486.16	-2,930.51	20,917.00
54182MT · Maintenance of Equipment	731.50	641.41	90.09	1,149.86	1,282.82	-132.96	7,697.00
54184MT · Maintenance of Structures	64.27	630.50	-566.23	636.50	1,261.00	-624.50	7,566.00
54200MT · Small Tools	0.00	250.00	-250.00	6.45	500.00	-493.55	3,000.00
54210MT · Supplies - Shop	26.47	324.83	-298.36	129.79	649.66	-519.87	3,898.00
54220MT · Supplies - Field	10.75	321.40	-310.65	41.44	642.80	-601.36	3,857.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	1,805.81	5,137.88	-3,332.07	4,331.12	10,275.76	-5,944.64	61,655.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,585.44	2,254.92	1,330.52	3,971.84	4,509.84	-538.00	27,059.00
54022OP · Auto Expense - Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54023OP · Auto Expense - General	0.00	1,435.83	-1,435.83	1,333.36	2,871.66	-1,538.30	17,230.00
54030OP · Communication	0.00	268.00	-268.00	262.65	536.00	-273.35	3,216.00
54040OP · Due & Subscription	0.00	108.33	-108.33	0.00	216.66	-216.66	1,300.00
54050OP · Equipment Purchase	0.00	1,275.58	-1,275.58	0.00	2,551.16	-2,551.16	15,307.00
54060OP · Equipment Rental	0.00	324.33	-324.33	0.00	648.66	-648.66	3,892.00
54070OP · Insurance	7,358.17	6,592.40	765.77	14,716.34	13,184.80	1,531.54	79,109.00
54075OP · Insurance - Vehicle	3,510.67	3,089.41	421.26	7,021.34	6,178.82	842.52	37,073.00
54078OP · Janitorial Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54080OP · Clothing & Laundry	1,056.71	979.50	77.21	2,455.49	1,959.00	496.49	11,754.00
54090OP · Lodge & Meals	105.36	150.08	-44.72	997.16	300.16	697.00	1,801.00
54100OP · Misc Expense	0.00	9.50	-9.50	0.00	19.00	-19.00	114.00
54182OP · Maintenance of Equipment	7,357.25	5,955.25	1,402.00	11,417.90	11,910.50	-492.60	71,463.00
54184OP · Maintenance of Structures	1,149.06	2,812.83	-1,663.77	2,484.92	5,625.66	-3,140.74	33,754.00
54185OP · Memberships/Certifications	0.00	1,000.00	-1,000.00	5,967.75	8,000.00	-2,032.25	31,814.00
54190OP · Safety Equipment	383.30	525.25	-141.95	981.32	1,050.50	-69.18	6,303.00
54200OP · Small Tools	581.84	88.75	493.09	736.91	177.50	559.41	1,065.00
54220OP · Supplies	23.69	318.41	-294.72	76.83	636.82	-559.99	3,821.00
54310OP · Special Dept - Chlorine / Salt	1,783.16	2,434.15	-650.99	3,581.68	4,868.30	-1,286.62	29,210.00
54320OP · Special Dept - Sludge /Chemical	0.00	4,323.83	-4,323.83	10,638.29	8,647.66	1,990.63	51,886.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	0.00	0.00	0.00	9,231.00

Crestline Sanitation District Profit & Loss Budget Performance August 2021

	Aug 21	Budget	\$ Over Budget	Jul - Aug 21	YTD Budget	\$ Over Budget	Annual Budget
543400P · Special Dept - Emergency	0.00	2,916.65	-2,916.65	0.00	5,833.30	-5,833.30	35,000.00
54400OP · Training	189.53	1,666.65	-1,477.12	189.53	3,333.30	-3,143.77	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	27,084.18	38,529.65	-11,445.47	66,833.31	83,059.30	-16,225.99	491,402.00
56 · UTILITIES - OP							
56100OP · Telephone	4,790.86	4,922.40	-131.54	9,435.87	9,844.80	-408.93	59,069.00
56210OP · Utilities - Electric	11,429.74	9,191.50	2,238.24	22,331.83	18,383.00	3,948.83	110,298.00
56220OP · Utilities - Gas	26.47	382.25	-355.78	60.69	764.50	-703.81	4,587.00
56230OP · Utilities - Water	1,066.75	903.00	163.75	2,319.30	1,806.00	513.30	10,836.00
56240OP · Utilities - Trash	1,055.66	532.58	523.08	1,055.66	1,065.16	-9.50	6,391.00
56300OP · Refuse Disposal	0.00	196.33	-196.33	750.31	392.66	357.65	2,356.00
Total 56 · UTILITIES - OP	18,369.48	16,128.06	2,241.42	35,953.66	32,256.12	3,697.54	193,537.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	21,267.50	-638.00	41,259.00	42,535.00	-1,276.00	255,210.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,267.50	-638.00	41,259.00	42,535.00	-1,276.00	255,210.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,441.66	26,030.08	1,411.58	54,883.32	52,060.16	2,823.16	312,361.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	26,030.08	1,411.58	54,883.32	52,060.16	2,823.16	312,361.00
Total COGS	254,403.97	279,942.34	-25,538.37	530,367.38	567,803.35	-37,435.97	3,571,335.00
Gross Profit	-233,653.95	-266,274.34	32,620.39	47,613.36	4,733.65	42,879.71	3,465.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	25,122.41	25,346.92	-224.51	49,051.36	50,693.84	-1,642.48	329,510.00
61020 · Salaries - OT ADM	29.24	40.00	-10.76	29.24	40.00	-10.76	400.00
61030 · Salaries - VAC ADM	2,338.80	2,263.42	75.38	4,675.52	4,526.84	148.68	27,161.00
61040 · Salaries - SICK ADM	352.52	707.35	-354.83	3,508.69	1,414.70	2,093.99	8,488.00
61050 · Salaries - HOLIDAY ADM	37.77	0.00	37.77	1,425.53	707.79	717.74	9,909.00
61100 · Payroll Tax - ADM	676.19	865.54	-189.35	1,425.60	1,731.08	-305.48	11,252.00
61200 · Worker's Comp - ADM	107.18	180.38	-73.20	225.66	360.76	-135.10	2,345.00
61300 · Employee Group Insurance - ADM	6,346.39	6,007.58	338.81	12,692.82	12,015.16	677.66	72,091.00
61350 · OPEB Cost	0.00		0.00	0.00			0.00
61400 · Retirement - ADM	9,935.68	9,336.84	598.84	21,170.23	18,673.68	2,496.55	121,379.00
61450 · Pension Expense	0.00		0.00	0.00			0.00
61600 · Nationwide - ER Match	209.00	209.00	0.00	418.00	418.00	0.00	2,717.00
Total 61 · SALARIES AND BENEFIT - ADM	45,155.18	44,957.03	198.15	94,622.65	90,581.85	4,040.80	585,252.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	300.00	1,500.00	-1,200.00	700.00	3,000.00	-2,300.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.65	-66.65	0.00	133.30	-133.30	800.00
62400 · Board Exp - Education & Training	0.00	16.65	-16.65	0.00	33.30	-33.30	200.00
Total 62 · BOARD EXPENSES	300.00	1,583.30	-1,283.30	700.00	3,166.60	-2,466.60	19,000.00

Crestline Sanitation District Profit & Loss Budget Performance August 2021

	Aug 21	Budget	\$ Over Budget	Jul - Aug 21	YTD Budget	\$ Over Budget	Annual Budget
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	5,999.34	-5,999.34	227.50	10,098.54	-9,871.04	58,457.00
63200 · County Services	2.00	108.15	-106.15	2.00	216.30	-214.30	1,298.00
63300 · Legal	0.00	8,000.00	-8,000.00	2,722.50	16,000.00	-13,277.50	90,000.00
63500 · Software Support - ADM	1,167.01	1,250.00	-82.99	2,085.32	2,500.00	-414.68	15,000.00
63900 · Other Professional - ADM	3,394.83	2,449.58	945.25	6,414.98	4,899.16	1,515.82	29,395.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	4,563.84	17,807.07	-13,243.23	11,452.30	33,714.00	-22,261.70	194,150.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,585.00	1,242.51	342.49	2,463.52	2,162.51	301.01	14,054.00
64040 · Computer Expense	118.51	1,083.33	-964.82	951.97	2,166.66	-1,214.69	13,000.00
64045 · Due & Subscription	374.69	305.00	69.69	590.67	610.00	-19.33	3,660.00
64080 · Janitorial Service	720.00	790.50	-70.50	2,160.00	1,581.00	579.00	9,486.00
64090 · Lease Equipment - ADM	791.55	515.15	276.40	791.55	1,030.30	-238.75	6,182.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	229.75	-229.75	2,757.00
64120 · Office Expense	284.65	340.25	-55.60	532.95	680.50	-147.55	4,083.00
64130 · Office Supplies	415.20	670.90	-255.70	520.23	1,341.80	-821.57	8,051.00
64140 · Pest Control	345.00	400.15	-55.15	745.00	800.30	-55.30	4,802.00
64150 · Postage & Delivery	3,000.00	675.35	2,324.65	6,043.20	3,775.35	2,267.85	22,732.00
64160 · Printing & Publications	318.92	1,333.33	-1,014.41	3,985.06	2,666.66	1,318.40	16,000.00
64170 · Public Relation	840.00	808.90	31.10	1,512.00	1,617.80	-105.80	9,707.00
64180 · Maintenance of Equipment	0.00	180.65	-180.65	519.59	361.30	158.29	2,168.00
64190 · Maintenance of Structure	1,117.42	1,250.00	-132.58	2,342.65	2,500.00	-157.35	15,000.00
64230 · Training	0.00	416.65	-416.65	0.00	833.30	-833.30	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	50.00	-50.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	898.46	200.00	698.46	1,200.00
66000 · Payroll Expenses	66.50	83.90	-17.40	138.25	167.80	-29.55	1,007.00
Total 64 · SERVICES AND SUPPLIES - ADM	9,977.44	10,221.57	-244.13	24,195.10	22,775.03	1,420.07	139,189.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,195.99	4,487.00	-291.01	4,487.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	4,195.99	4,487.00	-291.01	4,487.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	455.58	568.58	-113.00	911.16	1,137.16	-226.00	6,823.00
Total 69 · DEPR & AMORT - ADM	455.58	568.58	-113.00	911.16	1,137.16	-226.00	6,823.00
Total Expense	60,452.04	75,137.55	-14,685.51	136,077.20	155,861.64	-19,784.44	948,901.00
Net Ordinary Income	-294,105.99	-341,411.89	47,305.90	-88,463.84	-151,127.99	62,664.15	-945,436.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	1,142,400.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Total 71 · PROP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	1,150,000.00

Crestline Sanitation District Profit & Loss Budget Performance August 2021

	Aug 21	Budget	\$ Over Budget	Jul - Aug 21	YTD Budget	\$ Over Budget	Annual Budget
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	11,010.00	11,500.00	-490.00	11,010.00	11,500.00	-490.00	11,500.00
72300 · Special Assessment-DELQ&PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	530.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	0.00	0.00	0.00	10,326.00
Total 72 · SPECIAL ASSESSMENTS	11,010.00	11,500.00	-490.00	11,010.00	11,500.00	-490.00	22,356.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	10,089.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	0.00	0.00	0.00	10,089.00
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 · OTHER INCOMES							
77000 · Interest Income	6,069.17	4,029.60	2,039.57	15,549.20	8,059.20	7,490.00	48,355.00
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	-5,391.59	0.00	-5,391.59	2,754.47	0.00	2,754.47	0.00
79500 · Other Income	0.00	83.33	-83.33	0.00	166.66	-166.66	1,000.00
Total 79 · OTHER INCOMES	677.58	4,112.93	-3,435.35	18,303.67	8,225.86	10,077.81	49,355.00
Total Other Income	11,687.58	15,612.93	-3,925.35	29,313.67	19,725.86	9,587.81	1,231,800.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00			0.00			0.00
84000 · Tax Deduction	0.00	0.00	0.00	0.00	0.00	0.00	2,685.00
Total 80 · OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	2,685.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	2,685.00
Net Other Income	11,687.58	15,612.93	-3,925.35	29,313.67	19,725.86	9,587.81	1,229,115.00
Net Income	-282,418.41	-325,798.96	43,380.55	-59,150.17	-131,402.13	72,251.96	283,679.00

Crestline Sanitation District
Statement of Cash Flows
August 2021

	Aug 21
OPERATING ACTIVITIES	
Net Income	-282,418.41
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	88,707.33
12410 · COBRA Dental	-0.04
12700 · Pumped Waste	-11.96
13300 · SU01-Delinq Tax Roll Receivable	17,358.69
13350 · SS01 - Sewer Availability Recv	-11,010.00
14100 · Prepaid Expense	245.86
14200 · Prepaid Insurance	10,868.84
14300 · Prepaid Worker's Comp	7,482.57
20000 · Accounts Payable	-34,247.72
21600 · Employee Appreciation Fund	300.00
22000 · Payroll Liabilities	-3,904.25
22100 · Payroll Tax Payable	-12,813.76
22200 · Retirement Payable	-24,331.82
Net cash provided by Operating Activities	-243,774.67
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	-4,830.29
17377 · Vehicle Replacement	-32,327.29
17840 · Trakstar Camera	-39,775.61
17850 · N.O.V.	-4,756.76
17880 · Seal Coating & Striping	-37,777.00
Net cash provided by Investing Activities	-70,940.21
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.20
Net cash provided by Financing Activities	-725.20
Net cash increase for period	-315,440.08
Cash at beginning of period	10,621,996.90
Cash at end of period	10,306,556.82

