



Crestline Sanitation District

Executive Summary - January 2021

SUMMARY STATEMENT OF NET POSITION

	1/31/2021	1/31/2020	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,163,112	\$ 9,421,256	\$ 741,856	\$ 9,667,878
Receivables	1,251,060	1,192,439	58,621	1,135,824
Other current assets	124,944	114,377	10,567	102,967
Total current assets	11,539,116	10,728,072	811,044	10,906,669
Capital assets, net	9,734,184	9,519,913	214,271	9,605,899
Deferred outflows of resources	2,455,285	853,023	1,602,262	1,120,067
Total Assets and Deferred Outflows of Resources	23,728,585	21,101,008	2,627,577	21,632,635
Current liabilities	162,269	231,018	(68,749)	254,231
Noncurrent liabilities	4,336,560	2,375,492	1,961,068	2,701,248
Deferred inflows of resources	231,085	382,223	(151,138)	357,033
Total Liabilities and Deferred Inflows of Resources	4,729,914	2,988,733	1,741,181	3,312,512
Net Position	\$ 18,998,671	\$ 18,112,275	\$ 886,396	\$ 18,320,123

SUMMARY STATEMENT OF CHANGES IN NET POSITION

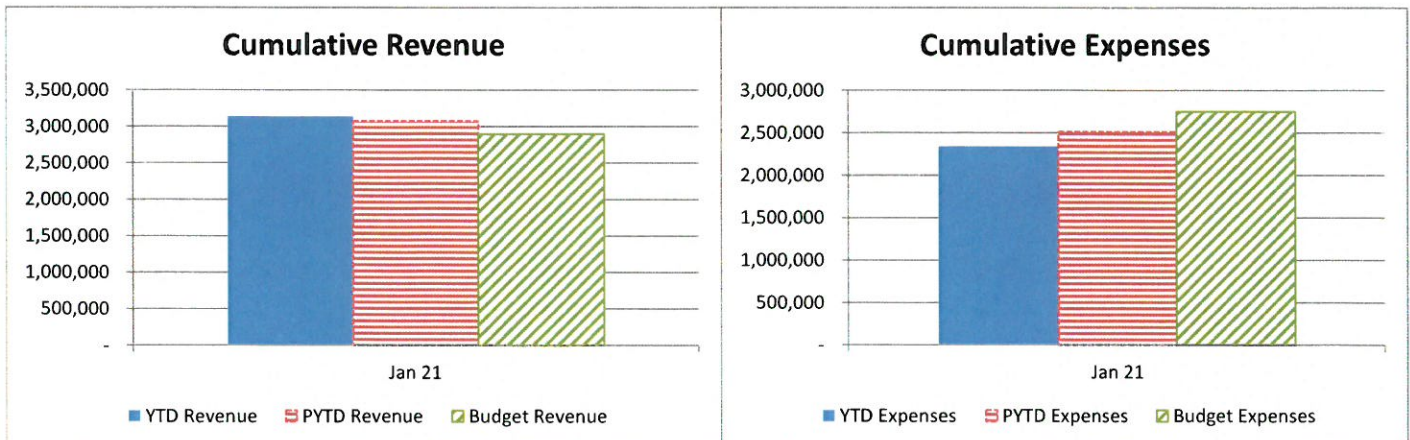
	Jan 2021	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 558,359	\$ 2,332,195	\$ 2,311,973	\$ 20,222
Operating expenses	(254,400)	(1,889,431)	(2,157,978)	268,547
Administrative expenses	(58,337)	(451,319)	(564,648)	113,329
Other income	46,731	811,224	523,536	287,688
Other expenses	(83)	(1,776)	(26,363)	24,587
Change in net position	\$ 292,270	\$ 800,893	\$ 86,520	\$ 714,373

LIQUIDITY RATIOS

	1/31/2021	1/31/2020	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	62.6	40.8	21.8	46.9
Current ratio (current assets / current liabilities)	71.1	46.4	24.7	53.2
Working capital (current assets - current liabilities)	\$ 11,376,847	\$ 10,497,054	\$ 879,793	\$ 10,738,180

CAPITAL BUDGET

	Jan 2021	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 53,561	\$ 167,927	\$ 629,500	\$ 461,573
Master Plan Projects	-	117,811	400,000	282,189



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

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Accrual Basis

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,660,206.37
10200 · Cash in Bank - Payroll	10,343.43
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,671,049.10
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	81,951.85
11101 · Investments - Wealth&Fiduciary	7,640,281.21
11200 · Investments - CalTRUST	769,829.61
Total 11 · INVESTMENTS	8,492,062.67
Total Checking/Savings	10,163,111.77
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	333,393.27
12100 · A/R - Pilot Rock	1,300.00
12200 · A/R - Cleghorn	74,246.62
12400 · COBRA Receivable	2,668.36
12410 · COBRA Dental	235.82
12700 · Pumped Waste	1,627.95
Total 12 · ACCTS RECEIVABLE	413,472.02
Total Accounts Receivable	413,472.02
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	273,613.90
13350 · SS01 - Sewer Availability Recv	9,342.72
13500 · Accrued A/R	554,645.87
13700 · Other Receivables	-15.00
Total 13 · OTHER RECEIVABLE	837,587.49

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

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Accrual Basis

	Jan 31, 21
14 · PREPAID	
14100 · Prepaid Expense	491.73
14200 · Prepaid Insurance	84,729.28
14300 · Prepaid Worker's Comp	25,275.05
Total 14 · PREPAID	110,496.06
Total Other Current Assets	962,532.51
Total Current Assets	11,539,116.30
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,904.99
15300 · Structures & Improvements	11,482,326.55
15400 · Vehicles	1,301,995.15
15500 · Equipments	657,014.60
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	31,420,449.89
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,010,885.91
16300 · Accm Depr - Structures & Imprv	-5,273,030.83
16400 · Accm Depr - Vehicles	-1,005,506.76
16500 · Accm Depr - Equipment	-463,359.29
16800 · Accm. Amortization	-121,589.54
16900 · Accm Depr - Capital Lease Asset	-18,493.79
Total 16 · ACCM DEPRECIATIONS	-22,892,866.12
Total Fixed Assets	8,527,583.77
Other Assets	
17 · CIP	
17340 · SCADA System	42,115.08
17345 · Miscellaneous Upgrades	-3,090.14
17376 · Electrical Upgrades	7,196.59
17377 · Vehicle Replacement	120,060.83
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	893,051.75
17850 · N.O.V.	45,020.19
17860 · SC Automatic Bar Screen	47,517.75
Total 17 · CIP	1,206,599.80

**Crestline Sanitation District
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Accrual Basis

	Jan 31, 21
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	3,661,884.80
TOTAL ASSETS	23,728,584.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	6,863.83
20000 · Accounts Payable	6,863.83
Total Accounts Payable	6,863.83
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	1,849.26
Total 21 · OTHER CURRENT LIAB.	2,831.15
22 · PR LIABILITIES	
22000 · Payroll Liabilities	119.53
22100 · Payroll Tax Payable	-22.46
22200 · Retirement Payable	1,321.99
Total 22 · PR LIABILITIES	1,419.06
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

Crestline Sanitation District
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Accrual Basis

	Jan 31, 21
24 · OTHER LIABILITIES	
24930 · Deposit - Pinerose Cabins	6,575.00
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
Total 24 · OTHER LIABILITIES	90,168.40
Total Other Current Liabilities	155,404.50
Total Current Liabilities	162,268.33
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	27,914.56
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
Total 27 · LONG TERM LIABILITIES	4,336,560.20
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	231,085.00
Total 29 · DEFERRED INFLOWS	231,085.00
Total Long Term Liabilities	4,567,645.20
Total Liabilities	4,729,913.53
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
Total 34000 · Board Designated Reserves	10,969,697.00
Total 30 · NET ASSETS	18,197,778.25

Crestline Sanitation District
Balance Sheet
As of January 31, 2021

	Jan 31, 21
Net Income	800,893.09
Total Equity	18,998,671.34
TOTAL LIABILITIES & EQUITY	23,728,584.87

Crestline Sanitation District

Profit & Loss Budget Performance

January 2021

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Accrual Basis

Ordinary Income/Expense	Jan 21	Budget	\$ Over Budget	Jul '20 - Jan 21	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 - REVENUE							
41000 - Sewer Service Fees	554,538.21	557,884.50	-3,346.29	2,227,671.90	2,231,538.00	-3,866.10	3,347,309.00
42000 - Sewer Penalties	0.00	0.00	0.00	0.00	0.00	0.00	72,400.00
43000 - Pumped Waste Permits	2,952.18	2,135.40	816.78	23,938.56	14,947.90	8,990.66	25,625.00
44000 - Permit & Inspection Fees	219.00	120.00	99.00	1,752.00	820.00	932.00	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	4,550.00	4,550.00	0.00	7,800.00
48000 - Other Service Fees	0.00	16.70	-16.70	36.00	116.70	-80.70	200.00
49000 - Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 - REVENUE	558,359.39	560,806.60	-2,447.21	2,332,195.08	2,311,972.60	20,222.48	3,574,734.00
Total Income	558,359.39	560,806.60	-2,447.21	2,332,195.08	2,311,972.60	20,222.48	3,574,734.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	20,558.25	28,445.08	-7,886.83	169,612.28	213,338.08	-43,725.80	369,786.00
51020MT - Salaries - OT	0.00	41.67	-41.67	0.00	291.65	-291.65	500.00
51030MT - Salaries - VAC	216.80	2,345.00	-2,128.20	17,217.51	16,415.00	802.51	28,140.00
51040MT - Salaries - SICK	214.23	1,688.75	-1,474.52	7,022.92	11,821.25	-4,798.33	20,265.00
51050MT - Salaries - HOLIDAY	5,051.51	3,638.00	1,413.51	13,225.59	20,009.00	-6,783.41	23,657.00
51060MT - Salaries - ON CALL / STANDBY	3,983.52	2,241.75	1,741.77	18,409.83	15,692.25	2,717.58	26,901.00
51070MT - Salaries - CALL BACK	136.52	166.67	-30.15	1,201.52	1,166.66	34.86	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	726.30	721.14	5.16	5,810.32	5,408.64	401.68	9,375.00
51150MT - Unemployment Expense	0.00	246.16	-246.16	0.00	1,846.16	-1,846.16	3,200.00
51200MT - Worker's Comp	1,601.49	1,707.54	-106.05	12,283.20	12,806.54	-523.34	22,198.00
51300MT - Employee Group Insurance	7,685.47	10,164.75	-2,479.28	57,468.96	71,153.25	-13,684.29	121,977.00
51400MT - Retirement	10,557.66	15,840.00	-5,282.34	93,103.18	110,879.00	-17,775.82	190,078.00
51500MT - Seasonal MT Workers	3,478.72	0.00	3,478.72	33,669.04	34,000.00	-330.96	51,000.00
51600MT - Nationwide ER Match	152.01	306.58	-154.57	2,026.92	2,146.10	-119.18	3,679.00
Total 51-MT - Salaries & Benefit - MAINT	54,362.48	67,553.09	-13,190.61	431,051.27	516,973.58	-85,922.31	872,756.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	37,866.48	44,284.00	-6,417.52	308,684.64	332,133.50	-23,448.86	575,699.00
51020OP - Salaries - OT	86.94	541.67	-454.73	1,331.22	3,791.67	-2,460.45	6,500.00
51030OP - Salaries - VAC	3,293.24	3,909.75	-616.51	32,679.47	27,368.25	5,311.22	46,917.00
51040OP - Salaries - SICK	3,060.08	2,643.00	417.08	14,943.11	18,501.00	-3,557.89	31,716.00
51050OP - Salaries - HOLIDAY	9,589.60	5,696.16	3,893.44	26,006.59	31,328.84	-5,322.25	37,025.00
51060OP - Salaries - ON CALL / STANDBY	2,349.01	2,947.00	-597.99	21,625.81	20,627.00	998.81	35,360.00
51070OP - Salaries - Call Back	285.12	50.00	235.12	924.52	350.00	574.52	600.00
51100OP - Payroll Tax	888.41	1,118.00	-229.59	8,365.38	8,365.00	-19.62	14,534.00
51200OP - Worker's Comp	2,691.86	2,070.70	621.16	20,632.44	15,530.20	5,102.24	26,919.00
51300OP - Employee Group Insurance	12,502.69	12,698.33	-195.64	80,774.45	88,888.35	-8,113.90	152,380.00
51400OP - Retirement	19,088.86	24,712.83	-5,623.97	152,294.45	172,989.81	-20,695.36	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	131.08	0.92	1,046.50	917.56	128.94	1,573.00
Total 51-OP - SALARIES & BENEFIT - OP	91,834.29	100,802.52	-8,968.23	669,308.58	720,811.18	-51,502.60	1,225,777.00

Crestline Sanitation District Profit & Loss Budget Performance January 2021

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Accrual Basis

	Jan 21	Budget	\$ Over Budget	Jul '20 - Jan 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	553.64	239.50	314.14	2,546.38	1,676.50	869.88	2,874.00
Total 53-MT - PROFESSIONAL SVC-MAINT	553.64	239.50	314.14	2,546.38	1,676.50	869.88	2,874.00
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	0.00	2,817.17	-2,817.17	0.00	19,720.17	-19,720.17	33,806.00
53400OP - Laboratory Analysis	5,693.48	5,067.75	625.73	30,173.25	35,474.25	-5,301.00	60,813.00
53700OP - Permits & Fees	840.00	4,933.59	-4,093.59	45,436.56	34,535.00	10,901.47	59,203.00
53900OP - Other Professional	600.00	411.42	188.58	2,747.48	2,879.92	-132.44	4,937.00
Total 53-OP - PROFESSIONAL SVC - OP	7,133.48	13,229.93	-6,096.45	78,357.29	92,609.43	-14,252.14	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	2,916.65	-2,663.44	5,000.00
54080MT - Clothing & Laundry	810.78	810.00	0.78	6,571.06	5,670.00	901.06	9,720.00
54170MT - Auto Expense - General	5,336.04	2,069.75	3,266.29	14,736.15	14,488.25	247.90	24,837.00
54182MT - Maintenance of Equipment	110.87	1,225.00	-1,114.13	1,932.21	8,575.00	-6,642.79	14,700.00
54184MT - Maintenance of Structures	0.00	618.08	-618.08	5,990.72	4,326.60	1,664.12	7,417.00
54200MT - Small Tools	17.77	250.00	-232.23	616.53	1,750.00	-1,133.47	3,000.00
54210MT - Supplies - Shop	561.54	318.40	243.14	1,817.26	2,228.90	-411.64	3,821.00
54220MT - Supplies - Field	0.00	315.08	-315.08	977.37	2,205.60	-1,228.23	3,781.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	6,837.00	6,022.98	814.02	32,894.51	42,161.00	-9,266.49	72,276.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	1,999.86	2,747.25	-747.39	13,604.28	19,230.75	-5,626.47	32,967.00
54022OP - Auto Expense - Mileage	0.00	20.75	-20.75	0.00	145.25	-145.25	249.00
54023OP - Auto Expense - General	955.14	1,366.58	-411.44	11,484.79	9,566.10	1,918.69	16,399.00
54030OP - Communication	0.00	237.33	-237.33	1,575.90	1,661.31	-85.41	2,848.00
54040OP - Due & Subscription	0.00	106.17	-106.17	125.00	743.17	-618.17	1,274.00
54050OP - Equipment Purchase	0.00	4,166.67	-4,166.67	183.23	29,166.65	-28,983.42	50,000.00
54060OP - Equipment Rental	64.76	1,250.00	-1,185.24	64.76	8,750.00	-8,685.24	15,000.00
54070OP - Insurance	7,358.17	6,523.00	835.17	53,105.64	45,661.00	7,444.64	78,276.00
54075OP - Insurance - Vehicle	3,510.67	4,040.17	-529.50	24,574.69	28,281.15	-3,706.46	48,482.00
54078OP - Janitorial Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54080OP - Clothing & Laundry	1,261.32	960.25	301.07	5,914.22	6,721.75	-807.53	11,523.00
54090OP - Lodge & Meals	0.00	147.08	-147.08	0.00	1,029.60	-1,029.60	1,765.00
54100OP - Misc Expense	0.00	9.25	-9.25	0.00	64.75	-64.75	111.00
54182OP - Maintenance of Equipment	5,186.94	7,298.17	-2,111.23	31,811.21	51,087.15	-19,275.94	87,578.00
54184OP - Maintenance of Structures	792.85	2,757.67	-1,964.82	3,099.69	19,303.65	-16,203.96	33,092.00
54185OP - Memberships/Certifications	566.00	2,883.92	-2,317.92	24,659.00	20,187.40	4,471.60	34,607.00
54190OP - Safety Equipment	542.30	670.17	-127.87	4,150.30	4,691.15	-540.85	8,042.00
54200OP - Small Tools	0.00	236.58	-236.58	72.44	1,656.10	-1,583.66	2,839.00
54220OP - Supplies	336.08	477.42	-141.34	2,470.02	3,341.90	-871.88	5,729.00
54310OP - Special Dept - Chlorine / Salt	2,625.52	2,324.17	301.35	16,325.57	16,269.15	56.42	27,890.00
54320OP - Special Dept - Sludge /Chemical	2,750.00	4,340.17	-1,590.17	31,049.41	30,381.15	668.26	52,082.00
54330OP - Special Dept - Oxygen/Propane	0.00	1,014.92	-1,014.92	5,797.44	7,104.40	-1,306.96	12,179.00
54340OP - Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	20,416.65	-20,416.65	35,000.00
54400OP - Training	0.00	1,666.67	-1,666.67	199.00	11,666.65	-11,467.65	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	27,949.61	48,161.03	-20,211.42	230,266.59	337,126.83	-106,860.24	577,932.00

Crestline Sanitation District
Profit & Loss Budget Performance
 January 2021

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 02/05/21
 Accrual Basis

	Jan 21	Budget	\$ Over Budget	Jul '20 - Jan 21	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
561000P · Telephone	6,658.12	4,800.00	1,858.12	34,171.23	33,600.00	571.23	57,600.00
562100P · Utilities - Electric	9,142.71	8,600.00	542.71	61,703.91	64,180.00	-2,476.09	111,180.00
562200P · Utilities - Gas	760.96	400.00	360.96	1,396.79	2,030.00	-633.21	3,330.00
562300P · Utilities - Water	574.80	816.50	-241.70	6,545.20	5,715.50	829.70	9,798.00
562400P · Utilities - Trash	522.09	509.50	12.59	3,654.63	3,566.50	88.13	6,114.00
563000P · Refuse Disposal	0.00	115.00	-115.00	1,036.45	1,029.00	7.45	2,356.00
Total 56 · UTILITIES - OP	17,658.68	15,241.00	2,417.68	108,508.21	110,121.00	-1,612.79	190,378.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	20,629.50	0.00	144,406.50	144,406.50	0.00	247,554.00
Total 59-MT · Depreciation - MAINT	20,629.50	20,629.50	0.00	144,406.50	144,406.50	0.00	247,554.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,441.66	27,441.67	-0.01	192,091.63	192,091.65	-0.02	329,300.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	27,441.67	-0.01	192,091.63	192,091.65	-0.02	329,300.00
Total COGS	254,400.34	299,321.22	-44,920.88	1,889,430.96	2,157,977.67	-268,546.71	3,677,606.00
Gross Profit	303,959.05	261,485.38	42,473.67	442,764.12	153,994.93	288,769.19	-102,872.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	20,890.00	24,483.24	-3,593.24	180,916.58	183,624.24	-2,707.66	318,282.00
61020 · Salaries - OT ADM	0.00	36.00	-36.00	541.72	220.00	321.72	400.00
61030 · Salaries - VAC ADM	2,100.40	2,244.58	-144.18	7,680.30	15,712.10	-8,031.80	26,935.00
61040 · Salaries - SICK ADM	0.00	694.25	-694.25	4,553.56	4,859.75	-306.19	8,331.00
61050 · Salaries - HOLIDAY ADM	5,339.20	1,496.16	3,843.04	13,743.95	8,228.85	5,515.10	9,725.00
61100 · Payroll Tax - ADM	687.22	838.30	-151.08	5,141.83	6,287.30	-1,145.47	10,898.00
61200 · Worker's Comp - ADM	103.04	108.62	-5.58	787.17	814.62	-27.45	1,412.00
61300 · Employee Group Insurance - ADM	6,346.11	6,115.08	231.03	43,307.14	42,805.56	501.58	73,381.00
61400 · Retirement - ADM	8,987.54	9,716.58	-729.04	67,999.43	68,016.06	-16.63	116,599.00
61600 · Nationwide - ER Match	209.00	226.42	-17.42	1,567.50	1,584.90	-17.40	2,717.00
Total 61 · SALARIES AND BENEFIT - ADM	44,662.51	45,959.23	-1,296.72	326,239.18	332,153.38	-5,914.20	568,680.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	0.00	1,500.00	-1,500.00	1,800.00	10,500.00	-8,700.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	370.17	466.65	-96.48	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	116.65	-116.65	200.00
Total 62 · BOARD EXPENSES	0.00	1,583.34	-1,583.34	2,170.17	11,083.30	-8,913.13	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	4,000.00	-4,000.00	30,080.46	37,310.00	-7,229.54	57,310.00
63200 · County Services	2.00	106.00	-104.00	30.00	742.00	-712.00	1,272.00
63300 · Legal	0.00	7,500.00	-7,500.00	9,427.50	52,500.00	-43,072.50	90,000.00
63500 · Software Support - ADM	565.85	1,250.00	-684.15	6,428.96	8,750.00	-2,321.04	15,000.00
63900 · Other Professional - ADM	2,673.87	5,286.50	-2,612.63	13,804.53	37,005.50	-23,200.97	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	3,241.72	18,142.50	-14,900.78	59,771.45	136,307.50	-76,536.05	227,020.00

Crestline Sanitation District

Profit & Loss Budget Performance

January 2021

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Accrual Basis

	Jan 21	Budget	\$ Over Budget	Jul '20 - Jan 21	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	834.35	999.67	-165.32	7,582.79	6,997.65	585.14	11,996.00
64040 · Computer Expense	0.00	1,083.33	-1,083.33	1,039.70	7,583.31	-6,543.61	13,000.00
64045 · Due & Subscription	1,841.55	217.50	1,624.05	4,409.04	1,522.50	2,886.54	2,610.00
64080 · Janitorial Service	720.00	775.00	-55.00	5,420.00	5,425.00	-5.00	9,300.00
64090 · Lease Equipment - ADM	0.00	1,179.92	-1,179.92	1,680.08	8,259.40	-6,579.32	14,159.00
64095 · Legal Notice	0.00	225.17	-225.17	1,339.02	1,576.15	-237.13	2,702.00
64120 · Office Expense	488.59	384.17	104.42	2,241.73	2,689.15	-447.42	4,610.00
64130 · Office Supplies	518.59	612.17	-93.58	4,472.99	4,285.15	187.84	7,346.00
64140 · Pest Control	168.00	349.17	-181.17	2,493.00	2,444.15	48.85	4,190.00
64150 · Postage & Delivery	3,000.00	3,200.00	-200.00	10,232.95	13,630.00	-3,397.05	22,286.00
64160 · Printing & Publications	364.17	1,307.17	-943.00	5,200.60	9,150.15	-3,949.55	15,686.00
64170 · Public Relation	360.00	83.33	276.67	3,467.97	583.31	2,884.66	1,000.00
64180 · Maintenance of Equipment	0.00	44.33	-44.33	986.78	310.31	676.47	532.00
64190 · Maintenance of Structure	1,609.03	1,250.00	359.03	4,434.79	8,750.00	-4,315.21	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	2,916.65	-2,916.65	5,000.00
64240 · Travel	10.24	25.00	-14.76	10.24	175.00	-164.76	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	49.99	700.00	-650.01	1,200.00
66000 · Payroll Expenses	63.00	82.25	-19.25	488.25	575.75	-87.50	987.00
Total 64 · SERVICES AND SUPPLIES - ADM	9,977.52	12,334.85	-2,357.33	55,549.92	77,573.63	-22,023.71	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	455.58	0.00	3,189.06	3,189.06	0.00	5,467.00
Total 69 · DEPR & AMORT - ADM	455.58	455.58	0.00	3,189.06	3,189.06	0.00	5,467.00
Total Expense	58,337.33	78,475.50	-20,138.17	451,318.70	564,647.87	-113,329.17	956,412.00
Net Ordinary Income	245,621.72	183,009.88	62,611.84	-8,554.58	-410,652.94	402,098.36	-1,059,284.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	29,306.12	58,407.00	-29,100.88	703,186.72	447,262.00	255,924.72	1,010,040.00
71300 · Prop Taxes-PRI SEC & UNSEC	361.47	365.51	-4.04	8,825.90	5,309.88	3,516.02	6,600.00
71500 · Int & Pen Delinquent Taxes	50.21	70.00	-19.79	806.54	770.00	36.54	1,000.00
Total 71 · PROP TAXES	29,717.80	58,842.51	-29,124.71	712,819.16	453,341.88	259,477.28	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	24.03	80.00	-55.97	208.10	260.00	-51.90	530.00
72500 · Special Assessment SU01-DLQ&PEN	2,878.31	190.00	2,688.31	9,653.64	5,852.56	3,801.08	10,326.00
Total 72 · SPECIAL ASSESSMENTS	2,902.34	270.00	2,632.34	20,801.74	17,612.56	3,189.18	22,356.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	3,490.72	3,455.04	35.68	4,986.73	4,985.95	0.78	10,089.00
Total 73 · GRANTS AND AIDS	3,490.72	3,455.04	35.68	4,986.73	4,985.95	0.78	10,089.00

Crestline Sanitation District
Profit & Loss Budget Performance
January 2021

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Accrual Basis

	Jan 21	Budget	\$ Over Budget	Jul '20 - Jan 21	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	1,600.00	0.00	1,600.00	22,045.46	0.00	22,045.46	0.00
Total 76 · CONNECTION FEE	1,600.00	0.00	1,600.00	22,045.46	0.00	22,045.46	0.00
79 · OTHER INCOMES							
77000 · Interest Income	10,712.83	6,716.00	3,996.83	82,657.46	47,012.00	35,645.46	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	-5,660.67	0.00	-5,660.67	-39,804.11	0.00	-39,804.11	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	3,750.00	0.00	0.00	0.00
79200 · Worker's Comp Insurance Claim	3,967.88	83.33	-83.33	3,967.88	583.35	-583.35	1,000.00
79500 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 79 · OTHER INCOMES	9,020.04	6,799.33	2,220.71	50,571.23	47,595.35	2,975.88	81,592.00
Total Other Income	46,730.90	69,366.88	-22,635.98	811,224.32	523,535.74	287,688.58	1,131,677.00
Other Expense							
80 · OTHER EXPENSES							
83000 · Election Cost	0.00	0.00	0.00	0.00	25,000.00	-25,000.00	25,000.00
84000 · Tax Deduction	82.16	63.00	19.16	1,776.65	1,363.00	413.65	2,685.00
Total 80 · OTHER EXPENSES	82.16	63.00	19.16	1,776.65	26,363.00	-24,586.35	27,685.00
Total Other Expense	82.16	63.00	19.16	1,776.65	26,363.00	-24,586.35	27,685.00
Net Other Income	46,648.74	69,303.88	-22,655.14	809,447.67	497,172.74	312,274.93	1,103,992.00
Net Income	292,270.46	252,313.76	39,956.70	800,893.09	86,519.80	714,373.29	44,708.00

Crestline Sanitation District
Statement of Cash Flows
 January 2021

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	Jan 21
OPERATING ACTIVITIES	
Net Income	292,270.46
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-154,925.00
12410 · COBRA Dental	-0.03
12700 · Pumped Waste	44.07
13300 · SU01-Dehq Tax Roll Receivable	8,864.37
13350 · SS01 - Sewer Availability Recv	453.20
14100 · Prepaid Expense	245.86
14200 · Prepaid Insurance	11,771.15
14300 · Prepaid Worker's Comp	4,396.39
20000 · Accounts Payable	-9,098.09
21600 · Employee Appreciation Fund	-266.73
22000 · Payroll Liabilities	-2.75
22200 · Retirement Payable	3.40
Net cash provided by Operating Activities	153,756.30
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	-8,615.57
17345 · Miscellaneous Upgrades	7,224.84
17376 · Electrical Upgrades	-722.29
17850 · N.O.V.	-3,930.00
17860 · SC Automatic Bar Screen	-47,517.75
Net cash provided by Investing Activities	-5,034.03
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	147,997.08
Cash at beginning of period	10,015,114.69
Cash at end of period	10,163,111.77

