



Crestline Sanitation District

Executive Summary - September 2021

SUMMARY STATEMENT OF NET POSITION

	9/30/2021	9/30/2020	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,511,496	\$ 9,516,176	\$ 995,320	\$ 10,286,061
Receivables	1,133,462	1,195,544	(62,082)	1,112,242
Other current assets	208,815	188,335	20,480	136,447
Total current assets	11,853,773	10,900,055	953,718	11,534,750
Capital assets, net	9,838,812	9,768,681	70,131	9,741,651
Deferred outflows of resources	3,161,243	2,455,285	705,958	2,631,775
Total Assets and Deferred Outflows of Resources	24,853,828	23,124,021	1,729,807	23,908,176
Current liabilities	180,747	190,473	(9,726)	180,744
Noncurrent liabilities	5,687,863	4,339,461	1,348,402	4,674,023
Deferred inflows of resources	151,152	231,085	(79,933)	211,102
Total Liabilities and Deferred Inflows of Resources	6,019,762	4,761,019	1,258,743	5,065,869
Net Position	\$ 18,834,066	\$ 18,363,002	\$ 471,064	\$ 18,842,307

SUMMARY STATEMENT OF CHANGES IN NET POSITION

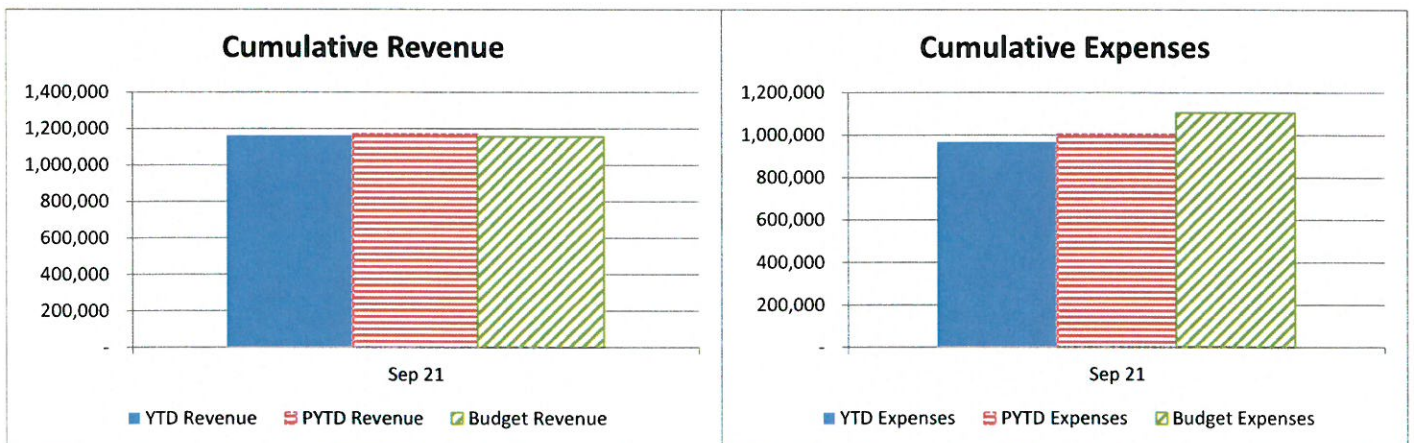
	Sep 2021	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 558,107	\$ 1,136,088	\$ 1,132,406	\$ 3,682
Operating expenses	(252,167)	(769,701)	(857,665)	87,964
Administrative expenses	(59,599)	(199,149)	(247,913)	48,764
Other income	(1,112)	28,195	23,839	4,356
Other expenses	-	-	-	-
Change in net position	\$ 245,229	\$ 195,433	\$ 50,667	\$ 144,766

LIQUIDITY RATIOS

	9/30/2021	9/30/2020	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	58.2	50.0	8.2	59.3
Current ratio (current assets / current liabilities)	65.6	57.2	8.4	66.3
Working capital (current assets - current liabilities)	\$ 11,673,026	\$ 10,709,582	\$ 963,444	\$ 11,354,006

CAPITAL BUDGET

	Sep 2021	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 20,574	\$ 162,871	\$ 944,000	\$ 781,129
Master Plan Projects	-	-	1,889,400	1,889,400





**Crestline Sanitation District
Quarterly Investment Report
September 30, 2021**

Cash and Investments

<u>Account Type / Financial Institution</u>	<u>Maturity</u>	<u>Balance at 9/30/2021</u>	<u>Balance at 6/30/2021</u>
Cash and Cash Equivalents			
California Bank & Trust General Checking	N/A	\$ 2,009,699	\$ 2,122,817
California Bank & Trust Payroll Checking	N/A	14,581	10,790
Petty Cash & Change Fund	N/A	500	500
Total Cash and Cash Equivalents		<u>2,024,780</u>	<u>2,134,107</u>
Investments			
Local Agency Investment Fund		82,108	82,041
Zions Institutional Liquidity Management			
Money Market Mutual Funds	N/A	17,876	143,958
Certificates of Deposit	8/2019 - 10/2021	1,593,359	1,403,180
Corporate Notes/Bonds	8/2019 - 8/2021	1,818,161	1,922,052
Government Agencies	8/2019 - 10/2022	2,090,917	2,339,237
U.S. Obligations	10/2021 - 5/2022	1,674,947	1,374,236
U.S. Treasury Notes & Bonds	2/2020	452,202	454,695
Zions Total		<u>7,647,462</u>	<u>7,637,358</u>
CalTRUST:			
Short Term Fund	N/A	324,699	324,566
Medium Term Fund	N/A	445,499	445,152
CalTRUST Total		<u>770,198</u>	<u>769,718</u>
Total Investments		<u>8,499,768</u>	<u>8,489,117</u>
Total Cash and Investments		<u>\$ 10,524,548</u>	<u>\$ 10,623,224</u>

Note: The balances above are reported at market value as provided by the financial institutions on the bank statements. The cost/par/book value of the investments are substantially the same as the market value due to the type of investments held by the District. The maturity dates of the investments range from less than a year to 3.5 years, and are laddered to support the District's operating cash flow.

Investment Compliance with the California Government Code and the District's Investment Policy

The table below identifies investment compliance metrics in accordance with Section 53601 of the California Government Code and the District's investment policy, where more restrictive.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>	<u>Required Rating</u>	<u>In Compliance at 9/30/2021</u>
U.S. Treasury Bills, Notes or Bonds	5 years	None	None	None	Yes
U.S. Agency Securities	5 years	None	None	None	Yes
Negotiable Certificates of Deposit	5 years	30%	None	None	Yes
Medium Term Corporate Notes	5 years	30%	None	A*	Yes
Money Market Mutual Funds	5 years	20%	None	AAA	Yes
California Local Agency Investment Fund	N/A	None	\$ 75,000,000	None	Yes

* Medium term corporate notes must be rated at least A by at least one nationally recognized rating service at the time of purchase.

The District is able to meet its expenditure requirements for the next six-month period. All investments listed on this Investment Report and held by the District are in compliance with the District's Statement of Investment Policy.



Crestline Sanitation District
Multi-Year Summary of Financial Statement Data

Amounts in thousands

	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	Trend
Cash and investments	\$ 7,925	\$ 8,282	\$ 9,428	\$ 9,765	\$ 10,600	
Receivables	1,061	1,180	1,112	1,141	1,073	
Other current assets	49	54	48	51	51	
Capital assets, net	<u>9,121</u>	<u>9,422</u>	<u>9,263</u>	<u>9,790</u>	<u>9,798</u>	
Total assets	<u>18,156</u>	<u>18,938</u>	<u>19,851</u>	<u>20,747</u>	<u>21,522</u>	
Deferred outflows of resources	<u>1,169</u>	<u>1,083</u>	<u>853</u>	<u>2,455</u>	<u>3,161</u>	
Current liabilities	293	426	397	432	203	
Other noncurrent liabilities	491	327	316	285	231	
Net OPEB liability	-	287	314	2,117	2,296	
Net pension liability	<u>2,085</u>	<u>2,024</u>	<u>1,751</u>	<u>1,939</u>	<u>3,163</u>	
Total liabilities	<u>2,869</u>	<u>3,064</u>	<u>2,778</u>	<u>4,773</u>	<u>5,893</u>	
Deferred inflows of resources	<u>392</u>	<u>381</u>	<u>382</u>	<u>231</u>	<u>151</u>	
Net investment in capital assets	9,015	9,422	9,223	9,757	9,772	
Unrestricted net position	<u>7,049</u>	<u>7,154</u>	<u>8,321</u>	<u>8,441</u>	<u>8,867</u>	
Total net position	<u>\$ 16,064</u>	<u>\$ 16,576</u>	<u>\$ 17,544</u>	<u>\$ 18,198</u>	<u>\$ 18,639</u>	
	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Trend
	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	
Operating revenues	\$ 2,900	\$ 3,200	\$ 3,308	\$ 3,542	\$ 3,563	
Operating expenses	3,811	3,682	3,786	4,364	4,515	
Nonoperating revenues	1,123	1,195	1,519	1,556	1,461	
Nonoperating expenses	91	70	73	80	68	
Prior period adjustment	-	(131)	-	-	-	
Change in net position	<u>\$ 121</u>	<u>\$ 512</u>	<u>\$ 968</u>	<u>\$ 654</u>	<u>\$ 441</u>	

The 'Trend' column shows a mini bar graph as a visual representation of relative increases/decreases over the years for each row of data.

Crestline Sanitation District
Balance Sheet
As of September 30, 2021

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10/06/21
Accrual Basis

	Sep 30, 21
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	1,996,647.67
10100 · Cash in Bank - General	14,580.62
10200 · Cash in Bank - Payroll	199.30
10500 · Petty Cash	300.00
10600 · Change Fund	2,011,727.59
Total 10 · CASH AND CASH EQUIVALENT	2,011,727.59
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,108.36
11101 · Investments - Wealth&Fiduciary	7,647,461.58
11200 · Investments - CalTRUST	770,198.32
Total 11 · INVESTMENTS	8,499,768.26
Total Checking/Savings	10,511,495.85
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	201,196.49
12100 · A/R - Pilot Rock	1,950.00
12400 · COBRA Receivable	2,077.17
12410 · COBRA Dental	236.44
12700 · Pumped Waste	1,938.91
Total 12 · ACCTS RECEIVABLE	207,399.01
Total Accounts Receivable	207,399.01
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

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

	Sep 30, 21
14 · PREPAID	
14200 · Prepaid Insurance	115,811.90
14300 · Prepaid Worker's Comp	78,554.31
Total 14 · PREPAID	194,366.21
Total Other Current Assets	1,134,878.42
Total Current Assets	11,853,773.28
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,454.99
15300 · Structures & Improvements	11,798,025.53
15400 · Vehicles	1,374,414.68
15500 · Equipments	656,307.52
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	31,807,411.32
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,094,993.91
16300 · Accm Depr - Structures & Imprv	-5,444,779.32
16400 · Accm Depr - Vehicles	-999,016.09
16500 · Accm Depr - Equipment	-482,026.81
16800 · Accm. Amortization	-154,752.15
16900 · Accm Depr - Capital Lease Asset	-23,777.75
Total 16 · ACCM DEPRECIATIONS	-23,199,346.03
Total Fixed Assets	8,608,065.29
Other Assets	
17 · CIP	
17340 · SCADA System	32,858.42
17345 · Miscellaneous Upgrades	3,060.36
17376 · Electrical Upgrades	7,481.88
17377 · Vehicle Replacement	32,327.29
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.	102,001.71
17860 · SC Automatic Bar Screen	4,900.00
17870 · HC Lab Roof & Belt Press Roof	22,511.38
17880 · Seal Coating & Striping	37,777.00
Total 17 · CIP	1,230,745.95

Crestline Sanitation District
Balance Sheet
As of September 30, 2021

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10/06/21
Accrual Basis

	Sep 30, 21
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	4,391,988.95
TOTAL ASSETS	24,853,827.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	17,275.30
20000 · Accounts Payable	
Total Accounts Payable	17,275.30
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	4,878.01
Total 21 · OTHER CURRENT LIAB.	5,859.90
22 · PR LIABILITIES	
22000 · Payroll Liabilities	436.81
22100 · Payroll Tax Payable	-375.12
22200 · Retirement Payable	-563.67
Total 22 · PR LIABILITIES	-501.98
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	48,884.87
23150 · Accrued Payroll Tax	888.75
23200 · Accrued Retirement	15,912.52
23250 · Accrued Worker's Comp	1,824.59
Total 23 · ACCRUED LIABILITIES	67,510.73

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

	Sep 30, 21
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,261.67
25950 · Curr Portion-Share of County POB	56,850.00
25970 · Curr Portion of CLO	7,490.76
Total 24 · OTHER LIABILITIES	90,602.43
Total Other Current Liabilities	163,471.08
Total Current Liabilities	180,746.38
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	23,716.49
27400 · Employee Compensated Abs-LT	105,046.74
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
Total 27 · LONG TERM LIABILITIES	5,687,863.47
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	151,152.00
Total 29 · DEFERRED INFLOWS	151,152.00
Total Long Term Liabilities	5,839,015.47
Total Liabilities	6,019,761.85
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,771,925.46
33000 · Unrestricted Net Assets	-2,543,844.21
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 September 30, 2021

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 Accrual Basis

	Sep 30, 21
39000 - *Unrestricted Net Assets	440,854.02
Net Income	195,433.40
Total Equity	18,834,065.67
TOTAL LIABILITIES & EQUITY	24,853,827.52

Crestline Sanitation District

Profit & Loss Budget Performance

September 2021

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10/06/21
Accrual Basis

	Ordinary Income/Expense	Income	40 · REVENUE	41000 · Sewer Service Fees	42000 · Sewer Penalties	43000 · Pumped Waste Permits	44000 · Permit & Inspection Fees	45000 · Sale of Effluent Water	46000 · Cleghorn State Reimbursement	47000 · Pilot Rock Camp Fee	48000 · Other Service Fees	49000 · Other Charges	Total 40 · REVENUE	558,107.04	559,869.00	-1,761.96	1,136,087.78	1,132,406.00	3,681.78	3,574,800.00					
	554,078.75	-29.79	3,189.08	219.00	0.00	0.00	650.00	0.00	0.00	0.00	0.00	0.00	558,107.04	559,869.00	-1,761.96	1,136,087.78	1,132,406.00	3,681.78	3,574,800.00						
Total Income																									
Cost of Goods Sold																									
51-MT · Salaries & Benefit - MAINT																									
51010MT · Salaries - REG	23,216.01	0.00	1,790.18	1,263.87	1,259.52	2,712.88	73.90	705.67	0.00	1,609.78	7,663.67	0.00	10,480.30	0.00	3,564.14	252.00	54,591.92	69,221.90	-14,629.98	171,581.70	205,967.68	-34,385.98	867,305.00		
51020MT · Salaries - OT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51030MT · Salaries - VAC	1,790.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51040MT · Salaries - SICK	1,263.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51050MT · Salaries - HOLIDAY	1,259.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51060MT · Salaries - ON CALL / STANDBY	2,712.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51070MT · Salaries - CALL BACK	73.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51100MT · Payroll Tax	705.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51150MT · Unemployment Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51200MT · Worker's Comp	1,609.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51300MT · Employee Group Insurance	7,663.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51400MT · Retirement	10,480.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51450MT · Pension Expense - MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51500MT · Seasonal MT Workers	3,564.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51600MT · Nationwide ER Match	252.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total 51-MT · Salaries & Benefit - MAINT																									
51-OP · SALARIES & BENEFIT - OP																									
51010OP · Salaries - REG	43,115.69	244.76	5,621.13	699.04	2,535.86	2,254.88	105.70	896.78	2,614.26	11,253.24	0.00	20,524.50	54,591.92	69,221.90	-14,629.98	171,581.70	205,967.68	-34,385.98	867,305.00						
51020OP · Salaries - OT	244.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51030OP · Salaries - VAC	5,621.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51040OP · Salaries - SICK	699.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51050OP · Salaries - HOLIDAY	2,535.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51060OP · Salaries - ON CALL / STANDBY	2,254.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51070OP · Salaries - Call Back	105.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51100OP · Payroll Tax	896.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51200OP · Worker's Comp	2,614.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51300OP · Employee Group Insurance	11,253.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51400OP · Retirement	20,524.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						

Crestline Sanitation District

Profit & Loss Budget Performance

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	Sep 21	Budget	\$ Over Budget	Jul - Sep 21	YTD Budget	\$ Over Budget	Annual Budget
515000P · Seasonal OP Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516000P · Nationwide ER Match	120.00	122.00	-2.00	384.00	366.00	18.00	1,586.00
Total 51-OP · SALARIES & BENEFIT - OP	89,985.84	97,456.85	-7,471.01	287,878.48	289,649.80	-1,771.32	1,247,704.00
53-MT · PROFESSIONAL SVC-MAINT							
539000MT · Other Professional Svc	343.66	364.35	-20.69	644.78	1,093.01	-448.23	4,372.00
Total 53-MT · PROFESSIONAL SVC-MAINT	343.66	364.35	-20.69	644.78	1,093.01	-448.23	4,372.00
53-OP · PROFESSIONAL SVC - OP							
533000P · Engineering	0.00	1,666.67	-1,666.67	0.00	4,999.97	-4,999.97	20,000.00
534000P · Laboratory Analysis	4,750.15	4,724.08	26.07	8,418.68	14,172.24	-5,753.56	56,689.00
537000P · Permits & Fees	6,477.78	7,500.00	-1,022.22	9,095.78	12,000.00	-2,904.22	57,091.00
539000OP · Other Professional	0.00	334.08	-334.08	0.00	1,002.24	-1,002.24	4,009.00
Total 53-OP · PROFESSIONAL SVC - OP	11,227.93	14,224.83	-2,996.90	17,514.46	32,174.45	-14,659.99	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	416.67	-416.67	0.00	1,249.99	-1,249.99	5,000.00
54080MT · Clothing & Laundry	1,146.35	810.00	336.35	2,837.56	2,430.00	407.56	9,720.00
54170MT · Auto Expense - General	503.37	1,743.08	-1,239.71	2,079.20	5,229.24	-3,150.04	20,917.00
54182MT · Maintenance of Equipment	482.37	641.42	-159.05	1,632.23	1,924.24	-292.01	7,697.00
54184MT · Maintenance of Structures	53.81	630.50	-576.69	633.70	1,891.50	-1,257.80	7,566.00
54200MT · Small Tools	0.00	250.00	-250.00	6.45	750.00	-743.55	3,000.00
54210MT · Supplies - Shop	16.05	324.83	-308.78	145.84	974.49	-828.65	3,898.00
54220MT · Supplies - Field	175.79	321.42	-145.63	217.23	964.22	-746.99	3,857.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	2,377.74	5,137.92	-2,760.18	7,552.21	15,413.68	-7,861.47	61,655.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,124.15	2,254.92	869.23	6,838.39	6,764.76	73.63	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	502.49	1,435.83	-933.34	1,835.85	4,307.49	-2,471.64	17,230.00
54030OP · Communication	0.00	268.00	-268.00	525.30	804.00	-278.70	3,216.00
54040OP · Due & Subscription	0.00	108.33	-108.33	0.00	324.99	-324.99	1,300.00
54050OP · Equipment Purchase	0.00	1,275.58	-1,275.58	0.00	3,826.74	-3,826.74	15,307.00
54060OP · Equipment Rental	0.00	324.33	-324.33	0.00	972.99	-972.99	3,892.00
54070OP · Insurance	7,358.17	6,592.42	765.75	22,074.51	19,777.22	2,297.29	79,109.00
54075OP · Insurance - Vehicle	3,510.67	3,089.41	421.26	10,532.01	9,268.23	1,263.78	37,073.00
54078OP · Janitorial Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54080OP · Clothing & Laundry	947.83	979.50	-31.67	3,259.09	2,938.50	320.59	11,754.00
54090OP · Lodge & Meals	409.00	150.08	258.92	514.36	450.24	64.12	1,801.00
54100OP · Misc Expense	0.00	9.50	-9.50	0.00	28.50	-28.50	114.00
54182OP · Maintenance of Equipment	1,869.12	5,955.25	-4,086.13	13,129.89	17,865.75	-4,735.86	71,463.00
54184OP · Maintenance of Structures	802.72	2,812.83	-2,010.11	3,807.14	8,438.49	-4,631.35	33,754.00
54185OP · Memberships/Certifications	195.00	1,000.00	-805.00	6,162.75	9,000.00	-2,837.25	31,814.00
54190OP · Safety Equipment	1,017.72	525.25	492.47	1,999.04	1,575.75	423.29	6,303.00
54200OP · Small Tools	372.79	88.75	284.04	1,109.70	266.25	843.45	1,065.00
54220OP · Supplies	313.58	318.41	-4.83	390.41	955.23	-564.82	3,821.00
54310OP · Special Dept - Chlorine / Salt	2,171.56	2,434.17	-262.61	5,753.24	7,302.47	-1,549.23	29,210.00
54320OP · Special Dept - Sludge /Chemical	3,965.73	4,323.83	-358.10	17,134.02	12,971.49	4,162.53	51,886.00
54330OP · Special Dept - Oxygen/Propane	0.00	1,500.00	-1,500.00	0.00	1,500.00	-1,500.00	9,231.00

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543400P · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	8,749.97	-8,749.97	35,000.00
544000P · Training	760.00	1,666.67	-906.67	949.53	4,999.97	-4,050.44	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	27,320.53	40,029.73	-12,709.20	96,015.23	123,089.03	-27,073.80	491,402.00
56 · UTILITIES - OP							
561000P · Telephone	5,604.00	4,922.42	681.58	14,038.38	14,767.22	-728.84	59,069.00
562100P · Utilities - Electric	10,741.16	9,191.50	1,549.66	24,852.27	27,574.50	-2,722.23	110,298.00
562200P · Utilities - Gas	25.14	382.25	-357.11	51.61	1,146.75	-1,095.14	4,587.00
562300P · Utilities - Water	854.00	903.00	-49.00	2,528.22	2,709.00	-180.78	10,836.00
562400P · Utilities - Trash	527.82	532.58	-4.76	1,583.48	1,597.74	-14.26	6,391.00
563000P · Refuse Disposal	496.28	196.33	299.95	1,246.59	588.99	657.60	2,356.00
Total 56 · UTILITIES - OP	18,248.40	16,128.08	2,120.32	44,300.55	48,384.20	-4,083.65	193,537.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	21,267.50	-638.00	61,888.50	63,802.50	-1,914.00	255,210.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,267.50	-638.00	61,888.50	63,802.50	-1,914.00	255,210.00
59-OP · DEPR & AMORT - OP							
591000P · Depreciation - OP	27,441.66	26,030.08	1,411.58	82,324.98	78,090.24	4,234.74	312,361.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	26,030.08	1,411.58	82,324.98	78,090.24	4,234.74	312,361.00
Total COGS	252,167.18	289,861.24	-37,694.06	769,700.89	857,664.59	-87,963.70	3,571,335.00
Gross Profit	305,939.86	270,007.76	35,932.10	366,386.89	274,741.41	91,645.48	3,465.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	26,174.47	25,346.92	827.55	75,225.83	76,040.76	-814.93	329,510.00
61020 · Salaries - OT ADM	58.47	40.00	18.47	87.71	80.00	7.71	400.00
61030 · Salaries - VAC ADM	0.00	2,263.42	-2,263.42	4,675.52	6,790.26	-2,114.74	27,161.00
61040 · Salaries - SICK ADM	289.57	707.33	-417.76	3,798.26	2,122.03	1,676.23	8,488.00
61050 · Salaries - HOLIDAY ADM	1,387.76	707.79	679.97	2,813.29	1,415.58	1,397.71	9,909.00
61100 · Payroll Tax - ADM	679.81	865.54	-185.73	2,105.41	2,596.62	-491.21	11,252.00
61200 · Worker's Comp - ADM	107.25	180.38	-73.13	332.91	541.14	-208.23	2,345.00
61300 · Employee Group Insurance - ADM	6,385.66	6,007.58	378.08	19,078.48	18,022.74	1,055.74	72,091.00
61350 · OPEB Cost	0.00			0.00			0.00
61400 · Retirement - ADM	9,935.68	9,336.84	598.84	31,105.91	28,010.52	3,095.39	121,379.00
61450 · Pension Expense	0.00			0.00			0.00
61600 · Nationwide - ER Match	209.00	209.00	0.00	627.00	627.00	0.00	2,717.00
Total 61 · SALARIES AND BENEFIT - ADM	45,227.67	45,664.80	-437.13	139,850.32	136,246.65	3,603.67	585,252.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	700.00	1,500.00	-800.00	1,400.00	4,500.00	-3,100.00	18,000.00
62300 · Board Exp - Meals & Lodging	25.36	66.67	-41.31	25.36	199.97	-174.61	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	49.97	-49.97	200.00
Total 62 · BOARD EXPENSES	725.36	1,583.34	-857.98	1,425.36	4,749.94	-3,324.58	19,000.00

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63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	7,500.00	19,845.50	-12,345.50	10,960.00	29,944.04	-18,984.04	58,457.00
63200 · County Services	10.00	108.17	-98.17	12.00	324.47	-312.47	1,298.00
63300 · Legal	0.00	8,000.00	-8,000.00	6,607.00	24,000.00	-17,393.00	90,000.00
63500 · Software Support - ADM	386.12	1,250.00	-863.88	1,798.99	3,750.00	-1,951.01	15,000.00
63900 · Other Professional - ADM	956.40	2,449.58	-1,493.18	6,521.38	7,348.74	-827.36	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	8,852.52	31,653.25	-22,800.73	25,899.37	65,367.25	-39,467.88	194,150.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	811.93	920.00	-108.07	3,275.45	3,082.51	192.94	14,054.00
64040 · Computer Expense	597.61	1,083.33	-485.72	1,549.58	3,249.99	-1,700.41	13,000.00
64045 · Due & Subscription	231.92	305.00	-73.08	606.61	915.00	-308.39	3,660.00
64080 · Janitorial Service	720.00	790.50	-70.50	2,340.00	2,371.50	-31.50	9,486.00
64090 · Lease Equipment - ADM	48.49	515.17	-466.68	840.04	1,545.47	-705.43	6,182.00
64095 · Legal Notice	0.00	229.75	-229.75	0.00	459.50	-459.50	2,757.00
64120 · Office Expense	301.04	340.25	-39.21	674.19	1,020.75	-346.56	4,083.00
64130 · Office Supplies	356.85	670.92	-314.07	1,103.33	2,012.72	-909.39	8,051.00
64140 · Pest Control	170.00	400.17	-230.17	979.00	1,200.47	-221.47	4,802.00
64150 · Postage & Delivery	15.50	3,127.85	-3,112.35	6,058.70	6,903.20	-844.50	22,732.00
64160 · Printing & Publications	203.03	1,333.33	-1,130.30	1,600.00	3,999.99	-2,399.99	16,000.00
64170 · Public Relation	760.00	808.92	-48.92	1,600.00	2,426.72	-826.72	9,707.00
64180 · Maintenance of Equipment	0.00	180.67	-180.67	519.59	541.97	-22.38	2,168.00
64190 · Maintenance of Structure	58.37	1,250.00	-1,191.63	2,401.02	3,750.00	-1,348.98	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	1,249.97	-1,249.97	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	75.00	-75.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	73.95	300.00	-226.05	1,200.00
66000 · Payroll Expenses	63.00	83.92	-20.92	201.25	251.72	-50.47	1,007.00
Total 64 · SERVICES AND SUPPLIES - ADM	4,337.74	12,581.45	-8,243.71	26,410.80	35,356.48	-8,945.68	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	1,366.74	1,705.74	-339.00	6,823.00
Total 69 · DEPR & AMORT - ADM	455.58	568.58	-113.00	1,366.74	1,705.74	-339.00	6,823.00
Total Expense	59,598.87	92,051.42	-32,452.55	199,148.58	247,913.06	-48,764.48	948,901.00
Net Ordinary Income	246,340.99	177,956.34	68,384.65	167,238.31	26,828.35	140,409.96	-945,436.00
Other Income/Expense							
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	1,142,400.00
71 · PROP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00
71100 · Prop Taxes-CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 71 · PROP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	1,150,000.00

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72 - SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	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	0.00	0.00	0.00	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	3,740.91	0.00	3,740.91	3,740.91	0.00	3,740.91	0.00
Total 76 - CONNECTION FEE	3,740.91	0.00	3,740.91	3,740.91	0.00	3,740.91	0.00
79 - OTHER INCOMES							
77000 · Interest Income	5,680.43	4,029.58	1,650.85	21,229.63	12,088.78	9,140.85	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	-10,533.11	0.00	-10,533.11	-7,785.45	0.00	-7,785.45	0.00
79500 · Other Income	0.00	83.33	-83.33	0.00	249.99	-249.99	1,000.00
Total 79 - OTHER INCOMES	-4,852.68	4,112.91	-8,965.59	13,444.18	12,338.77	1,105.41	49,355.00
Total Other Income	-1,111.77	4,112.91	-5,224.68	28,195.09	23,838.77	4,356.32	1,231,800.00
Other Expense							
80 - OTHER EXPENSES							
81000 · Interest Expense	0.00	0.00	0.00	0.00	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	-1,111.77	4,112.91	-5,224.68	28,195.09	23,838.77	4,356.32	1,229,115.00
Net Income	245,229.22	182,069.25	63,159.97	195,433.40	50,667.12	144,766.28	283,679.00

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

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OPERATING ACTIVITIES	
Net Income	245,229.22
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-148,669.30
12100 · A/R - Pilot Rock	-650.00
12200 · A/R - Cleghorn	65,919.32
12400 · COBRA Receivable	591.19
12700 · Pumped Waste	-640.37
14100 · Prepaid Expense	245.87
14200 · Prepaid Insurance	10,868.84
14300 · Prepaid Worker's Comp	4,331.29
20000 · Accounts Payable	760.37
21600 · Employee Appreciation Fund	259.53
22000 · Payroll Liabilities	29.93
22200 · Retirement Payable	-563.67
Net cash provided by Operating Activities	177,712.22
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	-11,055.75
17850 · N.O.V.	-4,618.98
17860 · SC Automatic Bar Screen	-4,900.00
Net cash provided by Investing Activities	27,952.01
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.20
Net cash provided by Financing Activities	-725.20
Net cash increase for period	204,939.03
Cash at beginning of period	10,306,556.82
Cash at end of period	10,511,495.85

