



# Crestline Sanitation District

## Executive Summary - July 2021

### SUMMARY STATEMENT OF NET POSITION

	7/31/2021	7/31/2020	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,621,997	\$ 9,516,481	\$ 1,105,516	\$ 10,121,943
Receivables	1,079,134	1,229,925	(150,791)	1,122,298
Other current assets	211,342	221,671	(10,329)	130,415
Total current assets	11,912,473	10,968,077	944,396	11,374,656
Capital assets, net	9,763,218	9,769,981	(6,763)	9,721,649
Deferred outflows of resources	2,455,285	2,455,285	-	2,455,285
Total Assets and Deferred Outflows of Resources	24,130,976	23,193,343	937,633	23,551,590
Current liabilities	157,317	177,904	(20,587)	173,789
Noncurrent liabilities	4,332,209	4,340,911	(8,702)	4,336,198
Deferred inflows of resources	231,085	231,085	-	231,085
Total Liabilities and Deferred Inflows of Resources	4,720,611	4,749,900	(29,289)	4,741,072
Net Position	\$ 19,410,365	\$ 18,443,443	\$ 966,922	\$ 18,810,518

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

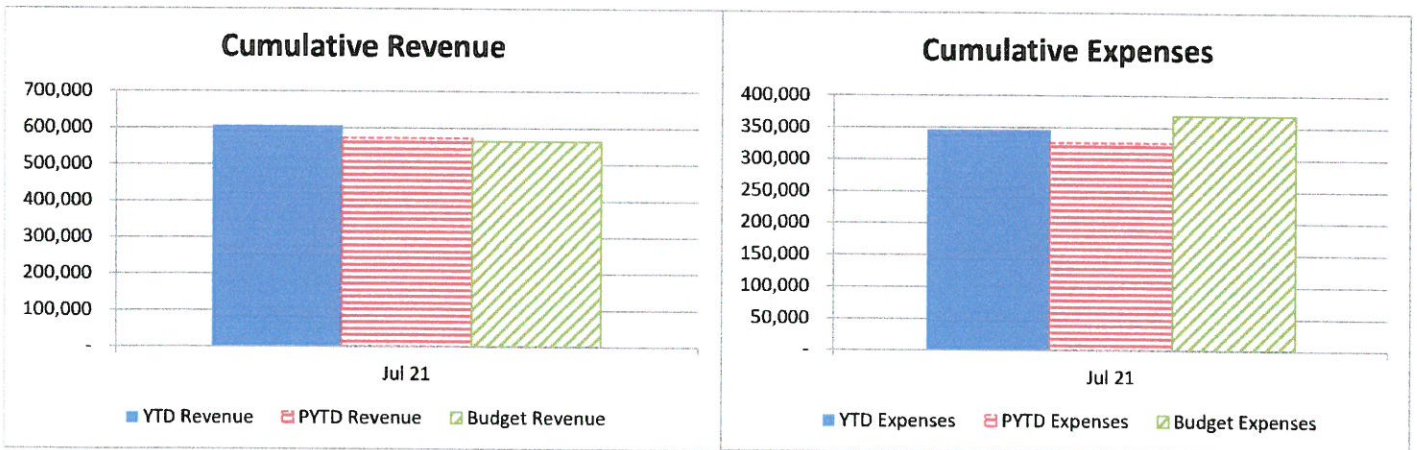
	Jul 2021	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 557,231	\$ 557,231	\$ 558,869	\$ (1,638)
Operating expenses	(273,200)	(273,200)	(287,861)	14,661
Administrative expenses	(72,575)	(72,575)	(80,724)	8,149
Other income	48,100	48,100	4,113	43,987
Other expenses	(89)	(89)	-	(89)
Change in net position	\$ 259,467	\$ 259,467	\$ 194,397	\$ 65,070

### LIQUIDITY RATIOS

	7/31/2021	7/31/2020	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	67.5	53.5	14.0	60.3
Current ratio (current assets / current liabilities)	75.7	61.7	14.0	67.6
Working capital (current assets - current liabilities)	\$ 11,755,156	\$ 10,790,173	\$ 964,983	\$ 11,200,867

### CAPITAL BUDGET

	Jul 2021	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 20,567	\$ 20,567	\$ 944,000	\$ 923,433
Master Plan Projects	-	-	1,889,400	1,889,400





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

8:25 AM  
08/10/21  
Accrual Basis

	Jul 31, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	2,084,243.81
10200 · Cash in Bank - Payroll	31,398.20
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	2,116,141.31
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,108.36
11101 · Investments - Wealth&Fiduciary	7,653,425.72
11200 · Investments - CalTRUST	770,321.51
Total 11 · INVESTMENTS	8,505,855.59
Total Checking/Savings	10,621,996.90
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	141,234.52
12100 · A/R - Pilot Rock	1,300.00
12400 · COBRA Receivable	2,668.36
12410 · COBRA Dental	236.40
12700 · Pumped Waste	1,286.58
Total 12 · ACCTS RECEIVABLE	146,725.86
Total Accounts Receivable	146,725.86
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	372,586.72
13350 · SS01 - Sewer Availability Recv	5,175.12
13500 · Accrued A/R	554,645.87
Total 13 · OTHER RECEIVABLE	932,407.71

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

8:25 AM  
08/10/21  
Accrual Basis

	Jul 31, 21
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	2,177.73
14200 · Prepaid Insurance	106,004.88
14300 · Prepaid Worker's Comp	88,711.32
<b>Total 14 · PREPAID</b>	196,893.93
<b>Total Other Current Assets</b>	1,143,750.60
<b>Total Current Assets</b>	11,912,473.36
<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	-16,074,304.41
16300 · Accm Depr - Structures & Imprv	-5,429,462.41
16400 · Accm Depr - Vehicles	-982,059.98
16500 · Accm Depr - Equipment	-477,890.27
16800 · Accm. Amortization	-146,461.46
16900 · Accm Depr - Capital Lease Asset	-22,456.73
<b>Total 16 · ACCM DEPRECIATIONS</b>	-23,132,635.26
<b>Total Fixed Assets</b>	8,320,355.55
<b>Other Assets</b>	
<b>17 · CIP</b>	
17220 · Slip Lining & Manhole Raising	187,691.63
17340 · SCADA System	97,308.73
17345 · Miscellaneous Upgrades	19,784.16
17376 · Electrical Upgrades	1,787.78
17377 · Vehicle Replacement	32,653.77
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	893,324.55
17850 · N.O.V.	92,105.97
17860 · SC Automatic Bar Screen	47,517.75
17870 · HC Lab Roof & Belt Press Roof	15,960.21
<b>Total 17 · CIP</b>	1,442,862.30

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

8:25 AM  
08/10/21  
Accrual Basis

	Jul 31, 21
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	369,365.00
19830 · Deferred Outflows - Actuarial	449,245.00
19850 · Deferred Outflow-OPEB Actuarial	1,636,675.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	2,455,285.00
Total Other Assets	3,898,147.30
<b>TOTAL ASSETS</b>	<b>24,130,976.21</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	26,171.42
Total Accounts Payable	26,171.42
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	4,218.48
Total 21 · OTHER CURRENT LIAB.	5,200.37
22 · PR LIABILITIES	
22000 · Payroll Liabilities	4,311.13
22100 · Payroll Tax Payable	12,438.64
22200 · Retirement Payable	25,602.01
Total 22 · PR LIABILITIES	42,351.78
24 · OTHER LIABILITIES	
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
Total 24 · OTHER LIABILITIES	83,593.40
Total Other Current Liabilities	131,145.55
Total Current Liabilities	157,316.97

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

8:25 AM  
08/10/21  
Accrual Basis

	Jul 31, 21
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	23,563.40
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>4,332,209.04</b>
29 · DEFERRED INFLOWS	
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>4,563,294.04</b>
<b>Total Liabilities</b>	<b>4,720,611.01</b>
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
<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>
39000 · *Unrestricted Net Assets	953,120.20
Net Income	259,466.75
<b>Total Equity</b>	<b>19,410,365.20</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>24,130,976.21</b>

# Crestline Sanitation District Profit & Loss Budget Performance July 2021

8:25 AM  
08/10/21  
Accrual Basis

Ordinary Income/Expense Income	Jul 21	Budget	\$ Over Budget	Jul 21	YTD Budget	\$ Over Budget	Annual Budget
<b>40 · REVENUE</b>							
41000 · Sewer Service Fees	555,062.24	555,000.00	62.24	555,062.24	555,000.00	62.24	3,346,675.00
42000 · Sewer Penalties	0.00	0.00	0.00	0.00	0.00	0.00	72,400.00
43000 · Pumped Waste Permits	1,506.48	3,000.00	-1,493.52	1,506.48	3,000.00	-1,493.52	25,625.00
44000 · Permit & Inspection Fees	0.00	219.00	-219.00	0.00	219.00	-219.00	2,200.00
45000 · Sale of Effluent Water	0.00	0.00	0.00	0.00	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	650.00	650.00	0.00	7,800.00
48000 · Other Service Fees	12.00	0.00	12.00	12.00	0.00	12.00	100.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 40 · REVENUE</b>	<b>557,230.72</b>	<b>558,869.00</b>	<b>-1,638.28</b>	<b>557,230.72</b>	<b>558,869.00</b>	<b>-1,638.28</b>	<b>3,574,800.00</b>
<b>Total Income</b>	<b>557,230.72</b>	<b>558,869.00</b>	<b>-1,638.28</b>	<b>557,230.72</b>	<b>558,869.00</b>	<b>-1,638.28</b>	<b>3,574,800.00</b>
<b>Cost of Goods Sold</b>							
<b>51-MT · Salaries &amp; Benefit - MAINT</b>							
51010MT · Salaries - REG	24,409.15	28,628.00	-4,218.85	24,409.15	28,628.00	-4,218.85	372,181.00
51020MT · Salaries - OT	0.00	40.00	-40.00	0.00	40.00	-40.00	500.00
51030MT · Salaries - VAC	1,561.69	2,203.00	-641.31	1,561.69	2,203.00	-641.31	26,426.00
51040MT · Salaries - SICK	3,778.77	1,697.00	2,081.77	3,778.77	1,697.00	2,081.77	20,364.00
51050MT · Salaries - HOLIDAY	1,596.35	1,698.00	-101.65	1,596.35	1,698.00	-101.65	23,773.00
51060MT · Salaries - ON CALL / STANDBY	2,215.76	2,241.75	-25.99	2,215.76	2,241.75	-25.99	26,901.00
51070MT · Salaries - CALL BACK	143.48	166.00	-22.52	143.48	166.00	-22.52	2,000.00
51100MT · Payroll Tax	831.66	722.54	109.12	831.66	722.54	109.12	9,393.00
51150MT · Unemployment Expense	0.00	266.66	-266.66	0.00	266.66	-266.66	3,200.00
51200MT · Worker's Comp	1,794.41	2,608.92	-814.51	1,794.41	2,608.92	-814.51	33,916.00
51300MT · Employee Group Insurance	7,686.66	9,699.25	-2,012.59	7,686.66	9,699.25	-2,012.59	116,391.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	12,044.76	13,088.77	-1,044.01	12,044.76	13,088.77	-1,044.01	170,154.00
51450MT · Pension Liability - MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500MT · Seasonal MT Workers	4,146.51	6,000.00	-1,853.49	4,146.51	6,000.00	-1,853.49	60,000.00
51600MT · Nationwide ER Match	252.00	162.00	90.00	252.00	162.00	90.00	2,106.00
<b>Total 51-MT · Salaries &amp; Benefit - MAINT</b>	<b>60,461.20</b>	<b>69,221.89</b>	<b>-8,760.69</b>	<b>60,461.20</b>	<b>69,221.89</b>	<b>-8,760.69</b>	<b>867,305.00</b>
<b>51-OP · SALARIES &amp; BENEFIT - OP</b>							
51010OP · Salaries - REG	46,046.92	45,674.76	372.16	46,046.92	45,674.76	372.16	593,772.00
51020OP · Salaries - OT	0.00	541.65	-541.65	0.00	541.65	-541.65	6,500.00
51030OP · Salaries - VAC	3,308.01	3,887.00	-578.99	3,308.01	3,887.00	-578.99	46,644.00
51040OP · Salaries - SICK	6,547.48	2,719.00	3,828.48	6,547.48	2,719.00	3,828.48	32,628.00
51050OP · Salaries - HOLIDAY	2,813.99	2,720.71	93.28	2,813.99	2,720.71	93.28	38,090.00
51060OP · Salaries - ON CALL / STANDBY	3,648.20	2,946.65	701.55	3,648.20	2,946.65	701.55	35,360.00
51070OP · Salaries - Call Back	0.00	50.00	-50.00	0.00	50.00	-50.00	600.00
51100OP · Payroll Tax	1,053.33	1,148.46	-95.13	1,053.33	1,148.46	-95.13	14,930.00
51200OP · Worker's Comp	3,009.60	4,146.92	-1,137.32	3,009.60	4,146.92	-1,137.32	53,910.00
51300OP · Employee Group Insurance	12,477.89	11,811.58	666.31	12,477.89	11,811.58	666.31	141,739.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	22,040.30	21,688.08	352.22	22,040.30	21,688.08	352.22	281,945.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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

8:25 AM  
 08/10/21  
 Accrual Basis

	Jul 21	Budget	\$ Over Budget	Jul 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	132.00	122.00	10.00	132.00	122.00	10.00	1,586.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>101,077.72</b>	<b>97,456.81</b>	<b>3,620.91</b>	<b>101,077.72</b>	<b>97,456.81</b>	<b>3,620.91</b>	<b>1,247,704.00</b>
53-MT · PROFESSIONAL SVC-MAINT	360.16	364.33	-4.17	360.16	364.33	-4.17	4,372.00
53900MT · Other Professional Svc	360.16	364.33	-4.17	360.16	364.33	-4.17	4,372.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>360.16</b>	<b>364.33</b>	<b>-4.17</b>	<b>360.16</b>	<b>364.33</b>	<b>-4.17</b>	<b>4,372.00</b>
53-OP · PROFESSIONAL SVC - OP	0.00	1,666.65	-1,666.65	0.00	1,666.65	-1,666.65	20,000.00
53300OP · Engineering	0.00	4,724.08	-4,724.08	5,320.00	4,724.08	595.92	56,689.00
53400OP · Laboratory Analysis	5,320.00	1,000.00	-1,000.00	0.00	1,000.00	-1,000.00	57,091.00
53700OP · Permits & Fees	0.00	334.08	-334.08	0.00	334.08	-334.08	4,009.00
53900OP · Other Professional	0.00	7,724.81	-7,724.81	5,320.00	7,724.81	-2,404.81	137,789.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>5,320.00</b>	<b>7,724.81</b>	<b>-2,404.81</b>	<b>5,320.00</b>	<b>7,724.81</b>	<b>-2,404.81</b>	<b>137,789.00</b>
54-MT · SERVICE AND SUPPLIES - MAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54040MT · Due & Subscription	0.00	416.66	-416.66	0.00	416.66	-416.66	5,000.00
54060MT · Equipment Rental	0.00	810.00	201.01	1,011.01	810.00	201.01	9,720.00
54080MT · Clothing & Laundry	1,011.01	1,743.08	-1,359.83	1,743.08	1,743.08	-1,359.83	20,917.00
54170MT · Auto Expense - General	383.25	641.41	-223.05	418.36	641.41	-223.05	7,697.00
54182MT · Maintenance of Equipment	418.36	630.50	-88.27	572.23	630.50	-58.27	7,566.00
54184MT · Maintenance of Structures	572.23	250.00	243.55	6.45	250.00	-243.55	3,000.00
54200MT · Small Tools	6.45	324.83	-221.51	103.32	324.83	-221.51	3,898.00
54210MT · Supplies - Shop	103.32	321.40	-290.71	30.69	321.40	-290.71	3,857.00
54220MT · Supplies - Field	30.69	5,137.88	-5,137.88	2,525.31	5,137.88	-2,612.57	61,655.00
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>2,525.31</b>	<b>5,137.88</b>	<b>-2,612.57</b>	<b>2,525.31</b>	<b>5,137.88</b>	<b>-2,612.57</b>	<b>61,655.00</b>
54-OP · SERVICE AND SUPPLIES - OP	386.40	2,254.92	-1,868.52	386.40	2,254.92	-1,868.52	27,059.00
54021OP · Auto Expense - Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54022OP · Auto Expense - Mileage	0.00	1,435.83	-1,024.47	1,333.36	1,435.83	-102.47	17,230.00
54023OP · Auto Expense - General	1,333.36	268.00	-268.00	0.00	268.00	-268.00	3,216.00
54030OP · Communication	0.00	108.33	-108.33	0.00	108.33	-108.33	1,300.00
54040OP · Due & Subscription	0.00	1,275.58	-1,275.58	0.00	1,275.58	-1,275.58	15,307.00
54050OP · Equipment Purchase	0.00	324.33	-324.33	0.00	324.33	-324.33	3,892.00
54060OP · Equipment Rental	0.00	6,592.40	765.77	7,358.17	6,592.40	765.77	79,109.00
54070OP · Insurance	7,358.17	3,089.41	4,268.76	3,510.67	3,089.41	421.26	37,073.00
54075OP · Insurance - Vehicle	3,510.67	0.00	0.00	0.00	0.00	0.00	0.00
54078OP · Janitorial Service	0.00	979.50	419.28	1,398.78	979.50	419.28	11,754.00
54080OP · Clothing & Laundry	1,398.78	150.08	741.72	891.80	150.08	741.72	1,801.00
54090OP · Lodge & Meals	891.80	9.50	-9.50	0.00	9.50	-9.50	114.00
54100OP · Misc Expense	0.00	5,955.25	-1,631.72	4,323.53	5,955.25	-1,631.72	71,463.00
54182OP · Maintenance of Equipment	4,323.53	2,812.83	-1,739.85	1,072.98	2,812.83	-1,739.85	33,754.00
54184OP · Maintenance of Structures	1,072.98	7,000.00	-2,718.25	4,281.75	7,000.00	-2,718.25	31,814.00
54185OP · Memberships/Certifications	4,281.75	525.25	72.77	598.02	525.25	72.77	6,303.00
54190OP · Safety Equipment	598.02	88.75	66.32	155.07	88.75	66.32	1,065.00
54200OP · Small Tools	155.07	318.41	-265.27	53.14	318.41	-265.27	3,821.00
54220OP · Supplies	53.14	2,434.15	-635.63	1,798.52	2,434.15	-635.63	29,210.00
54310OP · Special Dept - Chlorine / Salt	1,798.52	4,323.83	6,314.46	10,638.29	4,323.83	6,314.46	51,886.00
54320OP · Special Dept - Sludge /Chemical	10,638.29	0.00	0.00	0.00	0.00	0.00	9,231.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	0.00	0.00	0.00	0.00



# Crestline Sanitation District

## Profit & Loss Budget Performance

### July 2021

8:25 AM  
08/10/21  
Accrual Basis

	Jul 21	Budget	\$ Over Budget	Jul 21	YTD Budget	\$ Over Budget	Annual Budget
54340OP · Special Dept - Emergency	0.00	2,916.65	-2,916.65	0.00	2,916.65	-2,916.65	35,000.00
54400OP · Training	0.00	1,666.65	-1,666.65	0.00	1,666.65	-1,666.65	20,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>37,800.48</b>	<b>44,529.65</b>	<b>-6,729.17</b>	<b>37,800.48</b>	<b>44,529.65</b>	<b>-6,729.17</b>	<b>491,402.00</b>
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	4,645.01	4,922.40	-277.39	4,645.01	4,922.40	-277.39	59,069.00
56210OP · Utilities - Electric	10,902.09	9,191.50	1,710.59	10,902.09	9,191.50	1,710.59	110,298.00
56220OP · Utilities - Gas	34.22	382.25	-348.03	34.22	382.25	-348.03	4,587.00
56230OP · Utilities - Water	1,252.55	903.00	349.55	1,252.55	903.00	349.55	10,836.00
56240OP · Utilities - Trash	0.00	532.58	-532.58	0.00	532.58	-532.58	6,391.00
56300OP · Refuse Disposal	750.31	196.33	553.98	750.31	196.33	553.98	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>17,584.18</b>	<b>16,128.06</b>	<b>1,456.12</b>	<b>17,584.18</b>	<b>16,128.06</b>	<b>1,456.12</b>	<b>193,537.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,629.50	21,267.50	-638.00	20,629.50	21,267.50	-638.00	255,210.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>20,629.50</b>	<b>21,267.50</b>	<b>-638.00</b>	<b>20,629.50</b>	<b>21,267.50</b>	<b>-638.00</b>	<b>255,210.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	27,441.66	26,030.08	1,411.58	27,441.66	26,030.08	1,411.58	312,361.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>27,441.66</b>	<b>26,030.08</b>	<b>1,411.58</b>	<b>27,441.66</b>	<b>26,030.08</b>	<b>1,411.58</b>	<b>312,361.00</b>
<b>Total COGS</b>	<b>273,200.21</b>	<b>287,861.01</b>	<b>-14,660.80</b>	<b>273,200.21</b>	<b>287,861.01</b>	<b>-14,660.80</b>	<b>3,571,335.00</b>
<b>Gross Profit</b>	<b>284,030.51</b>	<b>271,007.99</b>	<b>13,022.52</b>	<b>284,030.51</b>	<b>271,007.99</b>	<b>13,022.52</b>	<b>3,465.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	23,928.95	25,346.92	-1,417.97	23,928.95	25,346.92	-1,417.97	329,510.00
61020 · Salaries - OT ADM	0.00	0.00	0.00	0.00	0.00	0.00	400.00
61030 · Salaries - VAC ADM	2,336.72	2,263.42	73.30	2,336.72	2,263.42	73.30	27,161.00
61040 · Salaries - SICK ADM	3,156.17	707.35	2,448.82	3,156.17	707.35	2,448.82	8,488.00
61050 · Salaries - HOLIDAY ADM	1,387.76	707.79	679.97	1,387.76	707.79	679.97	9,909.00
61100 · Payroll Tax - ADM	749.41	865.54	-116.13	749.41	865.54	-116.13	11,252.00
61200 · Worker's Comp - ADM	118.48	180.38	-61.90	118.48	180.38	-61.90	2,345.00
61300 · Employee Group Insurance - ADM	6,346.43	6,007.58	338.85	6,346.43	6,007.58	338.85	72,091.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	11,234.55	9,336.84	1,897.71	11,234.55	9,336.84	1,897.71	121,379.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	209.00	209.00	0.00	209.00	209.00	0.00	2,717.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>49,467.47</b>	<b>45,624.82</b>	<b>3,842.65</b>	<b>49,467.47</b>	<b>45,624.82</b>	<b>3,842.65</b>	<b>585,252.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	300.00	1,500.00	-1,200.00	300.00	1,500.00	-1,200.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.65	-66.65	0.00	66.65	-66.65	800.00
62400 · Board Exp - Education & Training	0.00	16.65	-16.65	0.00	16.65	-16.65	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>300.00</b>	<b>1,583.30</b>	<b>-1,283.30</b>	<b>300.00</b>	<b>1,583.30</b>	<b>-1,283.30</b>	<b>19,000.00</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### July 2021

8:25 AM  
08/10/21  
Accrual Basis

	Jul 21	Budget	\$ Over Budget	Jul 21	YTD Budget	\$ Over Budget	Annual Budget
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,099.20	-4,099.20	0.00	4,099.20	-4,099.20	58,457.00
63200 · County Services	0.00	108.15	-108.15	0.00	108.15	-108.15	1,298.00
63300 · Legal	0.00	8,000.00	-8,000.00	0.00	8,000.00	-8,000.00	90,000.00
63500 · Software Support - ADM	918.31	1,250.00	-331.69	918.31	1,250.00	-331.69	15,000.00
63900 · Other Professional - ADM	3,020.15	2,449.58	570.57	3,020.15	2,449.58	570.57	29,395.00
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>3,938.46</b>	<b>15,906.93</b>	<b>-11,968.47</b>	<b>3,938.46</b>	<b>15,906.93</b>	<b>-11,968.47</b>	<b>194,150.00</b>
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	878.52	920.00	-41.48	878.52	920.00	-41.48	14,054.00
64040 · Computer Expense	833.46	1,083.33	-249.87	833.46	1,083.33	-249.87	13,000.00
64045 · Due & Subscription	215.98	305.00	-89.02	215.98	305.00	-89.02	3,660.00
64080 · Janitorial Service	1,440.00	790.50	649.50	1,440.00	790.50	649.50	9,486.00
64090 · Lease Equipment - ADM	0.00	515.15	-515.15	0.00	515.15	-515.15	6,182.00
64095 · Legal Notice	0.00	229.75	-229.75	0.00	229.75	-229.75	2,757.00
64120 · Office Expense	248.30	340.25	-91.95	248.30	340.25	-91.95	4,083.00
64130 · Office Supplies	105.03	670.90	-565.87	105.03	670.90	-565.87	8,051.00
64140 · Pest Control	400.00	400.15	-0.15	400.00	400.15	-0.15	4,802.00
64150 · Postage & Delivery	3,043.20	3,100.00	-56.80	3,043.20	3,100.00	-56.80	22,732.00
64160 · Printing & Publications	3,666.14	1,333.33	2,332.81	3,666.14	1,333.33	2,332.81	16,000.00
64170 · Public Relation	672.00	808.90	-136.90	672.00	808.90	-136.90	9,707.00
64180 · Maintenance of Equipment	519.59	180.65	338.94	519.59	180.65	338.94	2,168.00
64190 · Maintenance of Structure	1,225.23	1,250.00	-24.77	1,225.23	1,250.00	-24.77	15,000.00
64230 · Training	0.00	416.65	-416.65	0.00	416.65	-416.65	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	25.00	-25.00	300.00
64245 · Lodge - Meals	898.46	100.00	798.46	898.46	100.00	798.46	1,200.00
66000 · Payroll Expenses	71.75	83.90	-12.15	71.75	83.90	-12.15	1,007.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>14,217.66</b>	<b>12,553.46</b>	<b>1,664.20</b>	<b>14,217.66</b>	<b>12,553.46</b>	<b>1,664.20</b>	<b>139,189.00</b>
<b>68 · BAD DEBTS</b>							
68100 · Bad Debt Expense	4,195.99	4,487.00	-291.01	4,195.99	4,487.00	-291.01	4,487.00
<b>Total 68 · BAD DEBTS</b>	<b>4,195.99</b>	<b>4,487.00</b>	<b>-291.01</b>	<b>4,195.99</b>	<b>4,487.00</b>	<b>-291.01</b>	<b>4,487.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	455.58	568.58	-113.00	455.58	568.58	-113.00	6,823.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>455.58</b>	<b>568.58</b>	<b>-113.00</b>	<b>455.58</b>	<b>568.58</b>	<b>-113.00</b>	<b>6,823.00</b>
<b>Total Expense</b>	<b>72,575.16</b>	<b>80,724.09</b>	<b>-8,148.93</b>	<b>72,575.16</b>	<b>80,724.09</b>	<b>-8,148.93</b>	<b>948,901.00</b>
<b>Net Ordinary Income</b>	<b>211,455.35</b>	<b>190,283.90</b>	<b>21,171.45</b>	<b>211,455.35</b>	<b>190,283.90</b>	<b>21,171.45</b>	<b>-945,436.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
71 · PROP TAXES							
71100 · Prop Taxes- CUPR SEC & UNSEC1%	25,623.58	0.00	25,623.58	25,623.58	0.00	25,623.58	1,142,400.00
71300 · Prop Taxes-PRI SEC & UNSEC	857.62	0.00	857.62	857.62	0.00	857.62	6,600.00
71500 · Int & Pen Delinquent Taxes	168.81	0.00	168.81	168.81	0.00	168.81	1,000.00
<b>Total 71 · PROP TAXES</b>	<b>26,650.01</b>	<b>0.00</b>	<b>26,650.01</b>	<b>26,650.01</b>	<b>0.00</b>	<b>26,650.01</b>	<b>1,150,000.00</b>

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

8:25 AM  
 08/10/21  
 Accrual Basis

	Jul 21	Budget	\$ Over Budget	Jul 21	YTD Budget	\$ Over Budget	Annual Budget
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	11,500.00
72300 · Special Assessment-DELQ&PENALTY	53.42	0.00	53.42	53.42	0.00	53.42	530.00
72500 · Special Assessment SU01-DLQ&PEN	3,703.20	0.00	3,703.20	3,703.20	0.00	3,703.20	10,326.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>3,756.62</b>	<b>0.00</b>	<b>3,756.62</b>	<b>3,756.62</b>	<b>0.00</b>	<b>3,756.62</b>	<b>22,356.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	10,089.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,089.00</b>
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 76 · CONNECTION FEE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	9,547.01	4,029.60	5,517.41	9,547.01	4,029.60	5,517.41	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	8,146.06	0.00	8,146.06	8,146.06	0.00	8,146.06	0.00
79500 · Other Income	0.00	83.33	-83.33	0.00	83.33	-83.33	1,000.00
<b>Total 79 · OTHER INCOMES</b>	<b>17,693.07</b>	<b>4,112.93</b>	<b>13,580.14</b>	<b>17,693.07</b>	<b>4,112.93</b>	<b>13,580.14</b>	<b>49,355.00</b>
<b>Total Other Income</b>	<b>48,099.70</b>	<b>4,112.93</b>	<b>43,986.77</b>	<b>48,099.70</b>	<b>4,112.93</b>	<b>43,986.77</b>	<b>1,231,800.00</b>
<b>Other Expense</b>							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00			0.00			0.00
84000 · Tax Deduction	88.30	0.00	88.30	88.30	0.00	88.30	2,685.00
<b>Total 80 · OTHER EXPENSES</b>	<b>88.30</b>	<b>0.00</b>	<b>88.30</b>	<b>88.30</b>	<b>0.00</b>	<b>88.30</b>	<b>2,685.00</b>
<b>Total Other Expense</b>	<b>88.30</b>	<b>0.00</b>	<b>88.30</b>	<b>88.30</b>	<b>0.00</b>	<b>88.30</b>	<b>2,685.00</b>
<b>Net Other Income</b>	<b>48,011.40</b>	<b>4,112.93</b>	<b>43,898.47</b>	<b>48,011.40</b>	<b>4,112.93</b>	<b>43,898.47</b>	<b>1,229,115.00</b>
<b>Net Income</b>	<b>259,466.75</b>	<b>194,396.83</b>	<b>65,069.92</b>	<b>259,466.75</b>	<b>194,396.83</b>	<b>65,069.92</b>	<b>283,679.00</b>



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

8:26 AM  
 08/10/21

	Jul 21
<b>OPERATING ACTIVITIES</b>	
Net Income	259,466.75
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-148,844.59
12700 · Pumped Waste	412.44
13300 · SU01-Delinq Tax Roll Receivable	27,081.59
13350 · SS01 - Sewer Availability Recv	535.60
14100 · Prepaid Expense	245.86
14200 · Prepaid Insurance	-106,907.17
14300 · Prepaid Worker's Comp	-87,507.55
20000 · Accounts Payable	8,027.44
21600 · Employee Appreciation Fund	-64.17
22000 · Payroll Liabilities	3,898.75
22100 · Payroll Tax Payable	12,621.19
22200 · Retirement Payable	25,602.01
Net cash provided by Operating Activities	-5,431.85
<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	-16,489.29
17345 · Miscellaneous Upgrades	-3,060.36
17850 · N.O.V.	13,942.82
17870 · HC Lab Roof & Belt Press Roof	-14,960.21
Net cash provided by Investing Activities	27,959.70
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-725.20
Net cash provided by Financing Activities	-725.20
Net cash increase for period	21,802.65
Cash at beginning of period	10,600,194.25
Cash at end of period	10,621,996.90





# Crestline Sanitation District

## Executive Summary - June 2021

### SUMMARY STATEMENT OF NET POSITION

	6/30/2021	6/30/2020	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,600,194	\$ 9,764,954	\$ 835,240	\$ 9,516,481
Receivables	958,319	1,143,404	(185,085)	1,229,925
Other current assets	17,174	54,449	(37,275)	221,671
<b>Total current assets</b>	<b>11,575,687</b>	<b>10,962,807</b>	<b>612,880</b>	<b>10,968,077</b>
Capital assets, net	9,791,177	9,799,383	(8,206)	9,769,982
Deferred outflows of resources	2,455,285	853,023	1,602,262	2,455,285
<b>Total Assets and Deferred Outflows of Resources</b>	<b>23,822,149</b>	<b>21,615,213</b>	<b>2,206,936</b>	<b>23,193,344</b>
Current liabilities	107,232	412,964	(305,732)	177,904
Noncurrent liabilities	4,332,934	2,371,865	1,961,069	4,340,911
Deferred inflows of resources	231,085	382,223	(151,138)	231,085
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>4,671,251</b>	<b>3,167,052</b>	<b>1,504,199</b>	<b>4,749,900</b>
<b>Net Position</b>	<b>\$ 19,150,898</b>	<b>\$ 18,448,161</b>	<b>\$ 702,737</b>	<b>\$ 18,443,444</b>

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

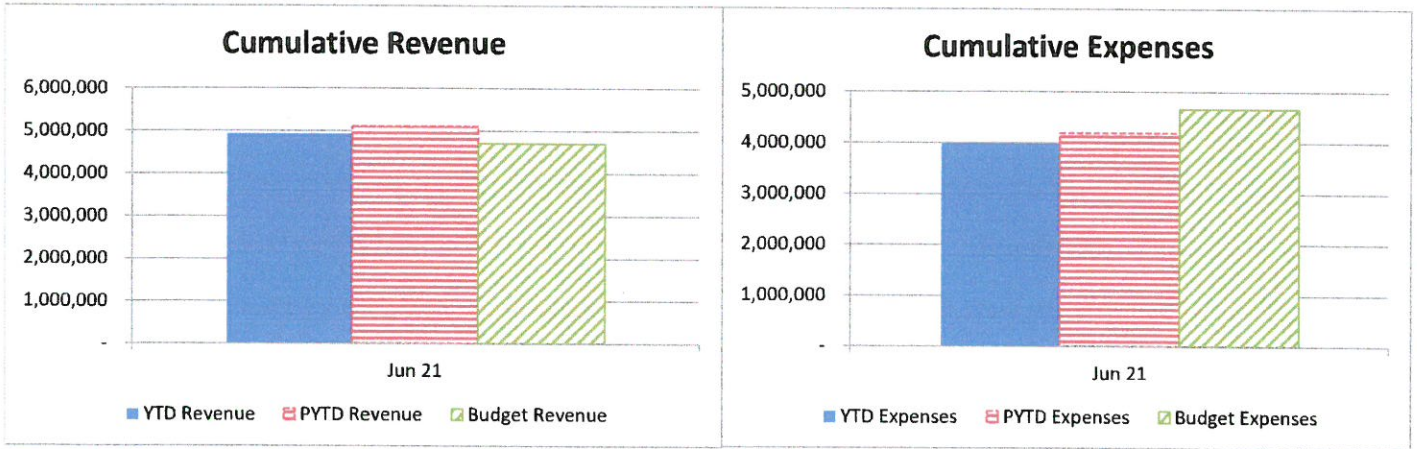
	Jun 2021	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 7,102	\$ 3,471,309	\$ 3,574,734	\$ (103,425)
Operating expenses	(222,343)	(3,174,038)	(3,677,606)	503,568
Administrative expenses	(54,703)	(796,615)	(956,412)	159,797
Other income	(7,140)	1,455,874	1,131,677	324,197
Other expenses	(4)	(3,410)	(27,685)	24,275
<b>Change in net position</b>	<b>\$ (277,088)</b>	<b>\$ 953,120</b>	<b>\$ 44,708</b>	<b>\$ 908,412</b>

### LIQUIDITY RATIOS

	6/30/2021	6/30/2020	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	98.9	23.6	75.3	59.1
Current ratio (current assets / current liabilities)	107.9	26.5	81.4	66.5
Working capital (current assets - current liabilities)	\$ 11,468,455	\$ 10,549,843	\$ 918,612	\$ 11,120,451

### CAPITAL BUDGET

	Jun 2021	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 230,750	\$ 470,756	\$ 629,500	\$ 158,744
Master Plan Projects	-	118,084	400,000	281,916







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

	Jun 30, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	2,105,627.27
10200 · Cash in Bank - Payroll	4,950.01
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	<b>2,111,076.58</b>
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,041.38
11101 · Investments - Wealth & Fiduciary	7,637,358.46
11200 · Investments - CalTRUST	769,717.83
<b>Total 11 · INVESTMENTS</b>	<b>8,489,117.67</b>
<b>Total Checking/Savings</b>	<b>10,600,194.25</b>
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	-7,610.07
12100 · A/R - Pilot Rock	1,300.00
12400 · COBRA Receivable	2,668.36
12410 · COBRA Dental	236.40
12700 · Pumped Waste	1,699.02
<b>Total 12 · ACCTS RECEIVABLE</b>	<b>-1,706.29</b>
<b>Total Accounts Receivable</b>	<b>-1,706.29</b>
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	399,668.31
13350 · SS01 - Sewer Availability Recv	5,710.72
13500 · Accrued A/R	554,645.87
<b>Total 13 · OTHER RECEIVABLE</b>	<b>960,024.90</b>

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

41 AM  
04/21  
Annual Basis

	Jun 30, 21
<b>14 . PREPAID</b>	
14100 . Prepaid Expense	2,423.59
14200 . Prepaid Insurance	-902.29
14300 . Prepaid Worker's Comp	1,203.77
<b>Total 14 . PREPAID</b>	<b>2,725.07</b>
<b>Total Other Current Assets</b>	<b>977,198.93</b>
<b>Total Current Assets</b>	<b>11,575,686.89</b>
<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>	<b>31,452,990.81</b>
<b>16 . ACCM DEPRECIATIONS</b>	
16200 . Accm. Depr - Improvement to Land	-16,063,734.66
16300 . Accm. Depr - Structures & Imprv	-5,403,390.48
16400 . Accm Depr - Vehicles	-977,402.56
16500 . Accm Depr - Equipment	-475,468.44
16800 . Accm. Amortization	-142,316.14
16900 . Accm Depr - Capital Lease Asset	-21,796.24
<b>Total 16 . ACCM DEPRECIATIONS</b>	<b>-23,084,108.52</b>
<b>Total Fixed Assets</b>	<b>8,368,882.29</b>
<b>Other Assets</b>	
<b>17 . CIP</b>	
17220 . Slip Lining & Manhole Raising	187,691.63
17340 . SCADA System	80,819.44
17345 . Miscellaneous Upgrades	16,723.80
17376 . Electrical Upgrades	1,787.78
17377 . Vehicle Replacement	32,653.77
17800 . SC Emergency Storage Pond	54,727.75
17810 . Engineering-HC Bldg & Clarifier	893,324.55
17850 . N.O.V.	106,048.79
17860 . SC Automatic Bar Screen	47,517.75
17870 . HC Lab Roof & Belt Press Roof	1,000.00
<b>Total 17 . CIP</b>	<b>1,422,295.26</b>

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

41 AM  
04/21  
Annual Basis

	Jun 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
<b>Total Other Assets</b>	3,877,580.26
<b>TOTAL ASSETS</b>	23,822,149.44
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 . Accounts Payable	18,143.98
<b>Total Accounts Payable</b>	18,143.98
<b>Other Current Liabilities</b>	
21 . OTHER CURRENT LIAB.	
21300 . Unclaimed Checks	981.89
21600 . Employee Appreciation Fund	4,282.65
<b>Total 21 . OTHER CURRENT LIAB.</b>	5,264.54
<b>22 . PR LIABILITIES</b>	
22000 . Payroll Liabilities	412.38
22100 . Payroll Tax Payable	-182.55
<b>Total 22 . PR LIABILITIES</b>	229.83
<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>	83,593.40
<b>Total Other Current Liabilities</b>	89,087.77
<b>Total Current Liabilities</b>	107,231.75

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

41 AM  
04/21  
Annual Basis

	Jun 30, 21
<b>Long Term Liabilities</b>	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	24,288.60
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>4,332,934.24</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>4,564,019.24</b>
<b>Total Liabilities</b>	<b>4,671,250.99</b>
<b>Equity</b>	
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
<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>	953,120.20
<b>Total Equity</b>	<b>19,150,898.45</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>23,822,149.44</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### June 2021

41 AM  
04/21  
Actual Basis

Ordinary Income/Expense	Jun 21	Budget	\$ Over Budget	Jul '20 - Jun 21	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>							
40 - REVENUE							
41000 - Sewer Service Fees	3,247.26	0.00	3,247.26	3,345,797.21	3,347,309.00	-1,511.79	3,347,309.00
42000 - Sewer Penalties	0.00	24,280.00	-24,280.00	0.00	72,400.00	-72,400.00	72,400.00
43000 - Pumped Waste Permits	2,974.01	2,135.50	838.51	40,984.57	25,625.00	15,359.57	25,625.00
44000 - Permit & Inspection Fees	219.00	120.00	99.00	2,409.00	1,400.00	1,009.00	1,400.00
46000 - Cleghorn State Reimbursement	0.00	60,000.00	-60,000.00	74,246.62	120,000.00	-45,753.38	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	7,800.00	7,800.00	0.00	7,800.00
48000 - Other Service Fees	12.00	16.66	-4.66	72.00	200.00	-128.00	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>7,102.27</b>	<b>87,202.16</b>	<b>-80,099.89</b>	<b>3,471,309.40</b>	<b>3,574,734.00</b>	<b>-103,424.60</b>	<b>3,574,734.00</b>
<b>Total Income</b>	<b>7,102.27</b>	<b>87,202.16</b>	<b>-80,099.89</b>	<b>3,471,309.40</b>	<b>3,574,734.00</b>	<b>-103,424.60</b>	<b>3,574,734.00</b>
<b>Cost of Goods Sold</b>							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	16,368.60	28,445.08	-12,076.48	295,498.55	369,786.00	-74,287.45	369,786.00
51020MT - Salaries - OT	-230.46	41.67	-272.13	-230.46	500.00	-730.46	500.00
51030MT - Salaries - VAC	804.45	2,345.00	-1,540.55	27,174.39	28,140.00	-965.61	28,140.00
51040MT - Salaries - SICK	406.35	1,688.75	-1,282.40	12,950.58	20,265.00	-7,314.42	20,265.00
51050MT - Salaries - HOLIDAY	486.13	10.00	476.13	17,368.36	23,657.00	-6,288.64	23,657.00
51060MT - Salaries - ON CALL / STANDBY	1,851.57	2,241.75	-390.18	29,935.69	26,901.00	3,034.69	26,901.00
51070MT - Salaries - CALL BACK	75.36	166.66	-91.30	2,140.60	2,000.00	140.60	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	499.37	721.14	-221.77	9,934.00	9,375.00	559.00	9,375.00
51150MT - Unemployment Expense	0.00	246.16	-246.16	5,142.34	3,200.00	1,942.34	3,200.00
51200MT - Worker's Comp	1,126.63	1,707.54	-580.91	20,957.47	22,198.00	-1,240.53	22,198.00
51300MT - Employee Group Insurance	16,906.70	10,164.75	6,741.95	105,006.19	121,977.00	-16,970.81	121,977.00
51400MT - Retirement	5,694.60	15,839.00	-10,144.40	146,338.49	190,078.00	-43,739.51	190,078.00
51500MT - Seasonal MT Workers	2,671.16	8,500.00	-5,828.84	57,080.52	51,000.00	6,080.52	51,000.00
51600MT - Nationwide ER Match	163.76	306.58	-142.82	2,974.68	3,679.00	-704.32	3,679.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>46,824.22</b>	<b>72,424.08</b>	<b>-25,599.86</b>	<b>732,271.40</b>	<b>872,756.00</b>	<b>-140,484.60</b>	<b>872,756.00</b>
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	31,917.95	44,284.00	-12,366.05	541,103.89	575,699.00	-34,595.11	575,699.00
51020OP - Salaries - OT	51.30	541.67	-490.37	2,513.71	6,500.00	-3,986.29	6,500.00
51030OP - Salaries - VAC	2,545.54	3,909.75	-1,364.21	47,833.07	46,917.00	916.07	46,917.00
51040OP - Salaries - SICK	-273.37	2,643.00	-2,916.37	20,865.43	31,716.00	-10,850.57	31,716.00
51050OP - Salaries - HOLIDAY	1,183.69	0.00	1,183.69	34,193.69	37,025.00	-2,831.31	37,025.00
51060OP - Salaries - ON CALL / STANDBY	1,206.11	2,946.00	-1,739.89	35,057.89	35,360.00	-302.11	35,360.00
51070OP - Salaries - Call Back	126.54	50.00	76.54	1,778.98	600.00	1,178.98	600.00
51100OP - Payroll Tax	515.54	1,118.00	-602.46	12,854.86	14,534.00	-1,679.14	14,534.00
51200OP - Worker's Comp	1,774.58	2,070.70	-296.12	33,951.04	26,919.00	7,032.04	26,919.00
51300OP - Employee Group Insurance	24,998.57	12,698.33	12,300.24	154,682.12	152,380.00	2,302.12	152,380.00
51400OP - Retirement	11,883.59	24,712.87	-12,829.28	250,905.69	296,554.00	-45,648.31	296,554.00



# Crestline Sanitation District Profit & Loss Budget Performance June 2021

41 AM  
04/21  
Annual Basis

	Jun 21	Budget	\$ Over Budget	Jul '20 - Jun 21	YTD Budget	\$ Over Budget	Annual Budget
51500OP . Seasonal OP Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51600OP . Nationwide ER Match	80.55	131.09	-50.54	1,721.05	1,573.00	148.05	1,573.00
<b>Total 51-OP . SALARIES &amp; BENEFIT - OP</b>	<b>76,010.59</b>	<b>95,105.41</b>	<b>-19,094.82</b>	<b>1,137,461.42</b>	<b>1,225,777.00</b>	<b>-88,315.58</b>	<b>1,225,777.00</b>
<b>53-MT . PROFESSIONAL SVC-MAINT</b>	<b>0.00</b>	<b>239.50</b>	<b>163.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
53300MT . Engineering	403.06	239.50	163.56	4,836.79	2,874.00	1,962.79	2,874.00
53900MT . Other Professional Svc							
<b>Total 53-MT . PROFESSIONAL SVC-MAINT</b>	<b>403.06</b>	<b>239.50</b>	<b>163.56</b>	<b>4,836.79</b>	<b>2,874.00</b>	<b>1,962.79</b>	<b>2,874.00</b>
<b>53-OP . PROFESSIONAL SVC - OP</b>	<b>0.00</b>	<b>2,817.16</b>	<b>-2,817.16</b>	<b>2,786.71</b>	<b>33,806.00</b>	<b>-31,019.29</b>	<b>33,806.00</b>
53300OP . Engineering	4,182.26	5,067.75	-885.49	54,458.92	60,813.00	-6,354.08	60,813.00
53400OP . Laboratory Analysis	0.00	4,933.58	-4,933.58	46,406.87	59,203.00	-12,796.13	59,203.00
53700OP . Permits & Fees	0.00	411.42	-411.42	3,107.48	4,937.00	-1,829.52	4,937.00
53900OP . Other Professional							
<b>Total 53-OP . PROFESSIONAL SVC - OP</b>	<b>4,182.26</b>	<b>13,229.91</b>	<b>-9,047.65</b>	<b>106,759.98</b>	<b>158,759.00</b>	<b>-51,999.02</b>	<b>158,759.00</b>
<b>54-MT . SERVICE AND SUPPLIES - MAINT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
54040MT . Due & Subscription	0.00	416.67	-416.67	253.21	5,000.00	-4,746.79	5,000.00
54060MT . Equipment Rental	814.90	810.00	4.90	11,354.29	9,720.00	1,634.29	9,720.00
54080MT . Clothing & Laundry	1,092.94	2,069.75	-976.81	22,370.48	24,837.00	-2,466.52	24,837.00
54170MT . Auto Expense - General	285.56	1,225.00	-939.44	6,926.55	14,700.00	-7,773.45	14,700.00
54182MT . Maintenance of Equipment	900.10	618.08	282.02	7,853.15	7,417.00	436.15	7,417.00
54184MT . Maintenance of Structures	8.61	250.00	-241.39	1,469.46	3,000.00	-1,530.54	3,000.00
54200MT . Small Tools	417.92	318.42	99.50	2,493.53	3,821.00	-1,327.47	3,821.00
54210MT . Supplies - Shop	106.65	315.08	-208.43	1,936.78	3,781.00	-1,844.22	3,781.00
54220MT . Supplies - Field							
<b>Total 54-MT . SERVICE AND SUPPLIES - MAINT</b>	<b>3,626.68</b>	<b>6,023.00</b>	<b>-2,396.32</b>	<b>54,657.45</b>	<b>72,276.00</b>	<b>-17,618.55</b>	<b>72,276.00</b>
<b>54-OP . SERVICE AND SUPPLIES - OP</b>	<b>5,539.33</b>	<b>2,747.25</b>	<b>2,792.08</b>	<b>29,981.69</b>	<b>32,967.00</b>	<b>-2,985.31</b>	<b>32,967.00</b>
54021OP . Auto Expense - Fuel	0.00	20.75	-20.75	0.00	249.00	-249.00	249.00
54022OP . Auto Expense - Mileage	18.68	1,366.58	-1,347.90	14,273.81	16,399.00	-2,125.19	16,399.00
54023OP . Auto Expense - General	262.65	237.35	25.30	3,151.80	2,848.00	303.80	2,848.00
54030OP . Communication	0.00	106.15	-106.15	125.00	1,274.00	-1,149.00	1,274.00
54040OP . Due & Subscription	0.00	4,166.67	-4,166.67	2,506.17	50,000.00	-47,493.83	50,000.00
54050OP . Equipment Purchase	0.00	1,250.00	-1,250.00	993.82	15,000.00	-14,006.18	15,000.00
54060OP . Equipment Rental	7,358.17	6,523.00	835.17	89,896.49	78,276.00	11,620.49	78,276.00
54070OP . Insurance	3,510.67	4,040.17	-529.50	41,336.59	48,482.00	-7,145.41	48,482.00
54075OP . Insurance - Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54078OP . Janitorial Service	1,192.73	960.25	232.48	10,848.78	11,523.00	-674.22	11,523.00
54080OP . Clothing & Laundry	0.00	147.08	-147.08	0.00	1,765.00	-1,765.00	1,765.00
54090OP . Lodge & Meals	0.00	9.25	-9.25	0.00	111.00	-111.00	111.00
54100OP . Misc Expense	1,691.34	7,298.17	-5,606.83	44,802.67	87,578.00	-42,775.33	87,578.00
54182OP . Maintenance of Equipment	172.24	2,757.67	-2,585.43	12,592.67	33,092.00	-20,499.33	33,092.00
54184OP . Maintenance of Structures	342.00	2,883.92	-2,541.92	26,664.00	34,607.00	-7,943.00	34,607.00
54185OP . Memberships/Certifications	613.84	670.17	-56.33	5,514.15	8,042.00	-2,527.85	8,042.00
54190OP . Safety Equipment							



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

	Jun 21	Budget	\$ Over Budget	Jul '20 - Jun 21	YTD Budget	\$ Over Budget	Annual Budget
54200OP · Small Tools	13.16	236.58	-223.42	447.60	2,839.00	-2,391.40	2,839.00
54220OP · Supplies	151.39	477.42	-326.03	3,696.28	5,729.00	-2,032.72	5,729.00
54310OP · Special Dept - Chlorine / Salt	2,521.23	2,324.17	197.06	28,957.91	27,890.00	1,067.91	27,890.00
54320OP · Special Dept - Sludge /Chemical	4,213.23	4,340.17	-126.94	48,639.10	52,082.00	-3,442.90	52,082.00
54330OP · Special Dept - Oxygen/Propane	0.00	1,014.92	-1,014.92	7,371.34	12,179.00	-4,807.66	12,179.00
54340OP · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	35,000.00	-35,000.00	35,000.00
54400OP · Training	149.00	1,666.67	-1,517.67	2,260.06	20,000.00	-17,739.94	20,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>27,749.66</b>	<b>48,161.03</b>	<b>-20,411.37</b>	<b>374,059.93</b>	<b>577,932.00</b>	<b>-203,872.07</b>	<b>577,932.00</b>
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	4,767.17	4,800.00	-32.83	57,765.87	57,600.00	165.87	57,600.00
56210OP · Utilities - Electric	8,003.35	9,600.00	-1,596.65	105,026.35	111,180.00	-6,153.65	111,180.00
56220OP · Utilities - Gas	161.61	200.00	-38.39	4,711.34	3,330.00	1,381.34	3,330.00
56230OP · Utilities - Water	1,499.15	816.50	682.65	12,228.46	9,798.00	2,430.46	9,798.00
56240OP · Utilities - Trash	1,044.18	509.50	534.68	6,265.08	6,114.00	151.08	6,114.00
56300OP · Refuse Disposal	0.00	725.00	-725.00	1,139.55	2,356.00	-1,216.45	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>15,475.46</b>	<b>16,651.00</b>	<b>-1,175.54</b>	<b>187,136.65</b>	<b>190,378.00</b>	<b>-3,241.35</b>	<b>190,378.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,629.50	20,629.50	0.00	247,554.00	247,554.00	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>247,554.00</b>	<b>247,554.00</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	329,299.93	329,300.00	-0.07	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>329,299.93</b>	<b>329,300.00</b>	<b>-0.07</b>	<b>329,300.00</b>
<b>Total COGS</b>	<b>222,343.09</b>	<b>299,905.10</b>	<b>-77,562.01</b>	<b>3,174,037.55</b>	<b>3,677,606.00</b>	<b>-503,568.45</b>	<b>3,677,606.00</b>
<b>Gross Profit</b>	<b>-215,240.82</b>	<b>-212,702.94</b>	<b>-2,537.88</b>	<b>297,271.85</b>	<b>-102,872.00</b>	<b>400,143.85</b>	<b>-102,872.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	17,264.52	24,483.24	-7,218.72	337,763.69	318,282.00	19,481.69	318,282.00
61020 · Salaries - OT ADM	-38.58	36.00	-74.58	659.23	400.00	259.23	400.00
61030 · Salaries - VAC ADM	366.75	2,244.58	-1,877.83	9,560.05	26,935.00	-17,374.95	26,935.00
61040 · Salaries - SICK ADM	166.28	694.25	-527.97	5,380.00	8,331.00	-2,951.00	8,331.00
61050 · Salaries - HOLIDAY ADM	401.17	0.00	401.17	17,281.60	9,725.00	7,556.60	9,725.00
61100 · Payroll Tax - ADM	532.37	838.30	-305.93	9,103.89	10,898.00	-1,794.11	10,898.00
61200 · Worker's Comp - ADM	72.73	108.62	-35.89	1,379.05	1,412.00	-32.95	1,412.00
61300 · Employee Group Insurance - ADM	16,194.38	6,115.09	10,079.29	84,814.33	73,381.00	11,433.33	73,381.00
61400 · Retirement - ADM	6,014.42	9,716.59	-3,702.17	113,568.64	116,599.00	-3,030.36	116,599.00
61600 · Nationwide - ER Match	135.85	226.42	-90.57	2,643.85	2,717.00	-73.15	2,717.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>41,109.89</b>	<b>44,463.09</b>	<b>-3,353.20</b>	<b>582,154.33</b>	<b>568,680.00</b>	<b>13,474.33</b>	<b>568,680.00</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### June 2021

41 AM  
04/21  
rual Basis

	Jun 21	Budget	\$ Over Budget	Jul '20 - Jun 21	YTD Budget	\$ Over Budget	Annual Budget
<b>62 . BOARD EXPENSES</b>							
62100 . Board Director's Fee	100.00	1,500.00	-1,400.00	5,000.00	18,000.00	-13,000.00	18,000.00
62300 . Board Exp - Meals & Lodging	108.42	66.67	41.75	598.66	800.00	-201.34	800.00
62400 . Board Exp - Education & Training	0.00	16.67	-16.67	0.00	200.00	-200.00	200.00
<b>Total 62 . BOARD EXPENSES</b>	<b>208.42</b>	<b>1,583.34</b>	<b>-1,374.92</b>	<b>5,598.66</b>	<b>19,000.00</b>	<b>-13,401.34</b>	<b>19,000.00</b>
<b>63 . PROFESSIONAL SVC - ADM</b>							
63100 . Accounting	1,463.50	4,000.00	-2,536.50	44,888.10	57,310.00	-12,421.90	57,310.00
63200 . County Services	8.00	106.00	-98.00	68.00	1,272.00	-1,204.00	1,272.00
63300 . Legal	2,902.50	7,500.00	-4,597.50	25,005.00	90,000.00	-64,995.00	90,000.00
63500 . Software Support - ADM	723.32	1,250.00	-526.68	13,681.53	15,000.00	-1,318.47	15,000.00
63900 . Other Professional - ADM	1,074.28	5,286.50	-4,212.22	21,111.70	63,438.00	-42,326.30	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>6,171.60</b>	<b>18,142.50</b>	<b>-11,970.90</b>	<b>104,754.33</b>	<b>227,020.00</b>	<b>-122,265.67</b>	<b>227,020.00</b>
<b>64 . SERVICES AND SUPPLIES - ADM</b>							
64030 . Bank Charges	1,421.12	999.67	421.45	13,675.41	11,996.00	1,679.41	11,996.00
64040 . Computer Expense	0.00	1,083.34	-1,083.34	4,424.82	13,000.00	-8,575.18	13,000.00
64045 . Due & Subscription	514.55	217.50	297.05	3,770.31	2,610.00	1,160.31	2,610.00
64080 . Janitorial Service	720.00	775.00	-55.00	9,020.00	9,300.00	-280.00	9,300.00
64090 . Lease Equipment - ADM	48.49	1,179.92	-1,131.43	3,360.16	14,159.00	-10,798.84	14,159.00
64095 . Legal Notice	1,330.00	225.17	1,104.83	3,334.02	2,702.00	632.02	2,702.00
64120 . Office Expense	604.75	384.17	220.58	3,941.45	4,610.00	-668.55	4,610.00
64130 . Office Supplies	489.43	612.17	-122.74	6,912.78	7,346.00	-433.22	7,346.00
64140 . Pest Control	400.00	349.17	50.83	4,707.00	4,190.00	517.00	4,190.00
64150 . Postage & Delivery	0.00	752.00	-752.00	13,256.10	22,286.00	-9,029.90	22,286.00
64160 . Printing & Publications	0.00	1,307.17	-1,307.17	7,423.48	15,686.00	-8,262.52	15,686.00
64170 . Public Relation	672.00	83.34	588.66	9,683.97	1,000.00	8,683.97	1,000.00
64180 . Maintenance of Equipment	3.86	44.34	-40.48	2,303.17	532.00	1,771.17	532.00
64190 . Maintenance of Structure	486.61	1,250.00	-763.39	6,507.94	15,000.00	-8,492.06	15,000.00
64230 . Training	0.00	416.67	-416.67	597.00	5,000.00	-4,403.00	5,000.00
64240 . Travel	0.00	25.00	-25.00	10.24	300.00	-289.76	300.00
64245 . Lodge - Meals	0.00	100.00	-100.00	460.07	1,200.00	-739.93	1,200.00
66000 . Payroll Expenses	66.50	82.25	-15.75	854.00	987.00	-133.00	987.00
<b>Total 64 . SERVICES AND SUPPLIES - ADM</b>	<b>6,757.31</b>	<b>9,886.88</b>	<b>-3,129.57</b>	<b>94,241.92</b>	<b>131,904.00</b>	<b>-37,662.08</b>	<b>131,904.00</b>
<b>68 . BAD DEBTS</b>							
68100 . Bad Debt Expense	0.00	0.00	0.00	4,398.92	4,341.00	57.92	4,341.00
<b>Total 68 . BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,398.92</b>	<b>4,341.00</b>	<b>57.92</b>	<b>4,341.00</b>

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

41 AM  
04/21  
Annual Basis

	Jun 21	Budget	\$ Over Budget	Jul '20 - Jun 21	YTD Budget	\$ Over Budget	Annual Budget
69 - DEPR & AMORT - ADM	455.58	455.59	-0.01	5,466.96	5,467.00	-0.04	5,467.00
69100 - Depreciation - ADM	455.58	455.59	-0.01	5,466.96	5,467.00	-0.04	5,467.00
<b>Total 69 - DEPR &amp; AMORT - ADM</b>	54,702.80	74,531.40	-19,828.60	796,615.12	956,412.00	-159,796.88	956,412.00
<b>Total Expense</b>	-269,943.62	-287,234.34	17,290.72	-499,343.27	-1,059,284.00	559,940.73	-1,059,284.00
<b>Net Ordinary Income</b>							
Other Income/Expense							
Other Income							
71 - PROP TAXES							
71100 - Prop Taxes- CURR SEC & UNSEC1%	0.00	10,000.00	-10,000.00	1,305,954.57	1,010,040.00	295,914.57	1,010,040.00
71300 - Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	10,402.26	6,600.00	3,802.26	6,600.00
71500 - Int & Pen Delinquent Taxes	0.00	0.00	0.00	1,084.29	1,000.00	84.29	1,000.00
<b>Total 71 - PROP TAXES</b>	0.00	10,000.00	-10,000.00	1,317,441.12	1,017,640.00	299,801.12	1,017,640.00
72 - SPECIAL ASSESSMENTS							
72100 - Special Assessment - CURRENT	0.00	0.00	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	0.00	0.00
72300 - Special Assessment-DELQ&PENALTY	0.00	0.00	0.00	689.33	530.00	159.33	530.00
72500 - Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	28,750.57	10,326.00	18,424.57	10,326.00
<b>Total 72 - SPECIAL ASSESSMENTS</b>	0.00	0.00	0.00	40,379.90	22,356.00	18,023.90	22,356.00
73 - GRANTS AND AIDS							
73100 - General Tax Levy- HOMEOWNER EXM	1,496.01	1,530.91	-34.90	9,973.46	10,089.00	-115.54	10,089.00
<b>Total 73 - GRANTS AND AIDS</b>	1,496.01	1,530.91	-34.90	9,973.46	10,089.00	-115.54	10,089.00
76 - CONNECTION FEE							
76000 - Connection Fees	0.00	0.00	0.00	25,786.37	0.00	25,786.37	0.00
<b>Total 76 - CONNECTION FEE</b>	0.00	0.00	0.00	25,786.37	0.00	25,786.37	0.00
79 - OTHER INCOMES							
77000 - Interest Income	5,320.44	6,716.00	-1,395.56	123,541.94	80,592.00	42,949.94	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	-13,956.87	0.00	-13,956.87	-78,860.74	0.00	-78,860.74	0.00
78000 - Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	7,500.00	0.00	7,500.00	0.00
79200 - Worker's Comp Insurance Claim	0.00	83.33	-83.33	8,535.90	1,000.00	576.53	1,000.00
79500 - Other Income	0.00	83.33	-83.33	1,576.53	1,000.00	576.53	1,000.00
<b>Total 79 - OTHER INCOMES</b>	-8,636.43	6,799.33	-15,435.76	62,293.63	81,592.00	-19,298.37	81,592.00
<b>Total Other Income</b>	-7,140.42	18,330.24	-25,470.66	1,455,874.48	1,131,677.00	324,197.48	1,131,677.00

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

41 AM  
 04/21  
 Annual Basis

	Jun 21	Budget	\$ Over Budget	Jul '20 - Jun 21	YTD Budget	\$ Over Budget	Annual Budget
Other Expense							
80 . OTHER EXPENSES							
83000 . Election Cost	0.00			114.00	25,000.00	-24,886.00	25,000.00
84000 . Tax Deduction	3.75	3.00	0.75	3,297.01	2,685.00	612.01	2,685.00
<b>Total 80 . OTHER EXPENSES</b>	<b>3.75</b>	<b>3.00</b>	<b>0.75</b>	<b>3,411.01</b>	<b>27,685.00</b>	<b>-24,273.99</b>	<b>27,685.0</b>
Total Other Expense	3.75	3.00	0.75	3,411.01	27,685.00	-24,273.99	27,685.0
Net Other Income	-7,144.17	18,327.24	-25,471.41	1,452,463.47	1,103,992.00	348,471.47	1,103,992.0
Net Income	<b>-277,087.79</b>	<b>-268,907.10</b>	<b>-8,180.69</b>	<b>953,120.20</b>	<b>44,708.00</b>	<b>908,412.20</b>	<b>44,708.0</b>

# Crestline Sanitation District Statement of Cash Flows

June 2021

	Jun 21
<b>OPERATING ACTIVITIES</b>	
Net Income	-277,087.79
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	408,257.83
12700 · Pumped Waste	725.70
13300 · SU01-Deqing Tax Roll Receivable	-282,379.21
14100 · Prepaid Expense	-491.72
14200 · Prepaid Insurance	42,156.21
14300 · Prepaid Worker's Comp	4,460.47
20000 · Accounts Payable	-7,808.41
21600 · Employee Appreciation Fund	902.14
22000 · Payroll Liabilities	-3,904.25
22100 · Payroll Tax Payable	-10,704.88
22200 · Retirement Payable	-18,579.51
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>Net cash provided by Operating Activities</b>	<b>-205,439.31</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
17220 · Slip Lining & Manhole Raising	-187,691.63
17340 · SCADA System	-4,823.40
17850 · N.O.V.	-37,234.71
17870 · HC Lab Roof & Belt Press Roof	-1,000.00
<b>Net cash provided by Investing Activities</b>	<b>-182,223.00</b>
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-725.20
<b>Net cash provided by Financing Activities</b>	<b>-725.20</b>
<b>Net cash increase for period</b>	<b>-388,387.51</b>
<b>Cash at beginning of period</b>	<b>10,988,581.76</b>
<b>Cash at end of period</b>	<b>10,600,194.25</b>





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

**Cash and Investments**

<b>Account Type / Financial Institution</b>	<b>Maturity</b>	<b>Balance at 6/30/2021</b>	<b>Balance at 3/31/2021</b>
<b>Cash and Cash Equivalents</b>			
California Bank & Trust General Checking	N/A	\$ 2,122,817	\$ 1,864,954
California Bank & Trust Payroll Checking	N/A	10,790	8,505
Petty Cash & Change Fund	N/A	500	500
<b>Total Cash and Cash Equivalents</b>		<u>2,134,107</u>	<u>1,873,959</u>
<b>Investments</b>			
Local Agency Investment Fund		82,041	81,952
Zions Institutional Liquidity Management			
Money Market Mutual Funds	N/A	143,958	279,021
Certificates of Deposit	8/2019 - 10/2021	1,403,180	1,407,376
Corporate Notes/Bonds	8/2019 - 8/2021	1,922,052	1,619,509
Government Agencies	8/2019 - 10/2022	2,339,237	2,683,664
U.S. Obligations	10/2021 - 5/2022	1,374,236	1,167,952
U.S. Treasury Notes & Bonds	2/2020	454,695	457,219
Zions Total		<u>7,637,358</u>	<u>7,614,741</u>
CalTRUST:			
Short Term Fund	N/A	324,566	324,377
Medium Term Fund	N/A	445,152	444,738
CalTRUST Total		<u>769,718</u>	<u>769,115</u>
<b>Total Investments</b>		<u>8,489,117</u>	<u>8,465,808</u>
<b>Total Cash and Investments</b>		<u>\$ 10,623,224</u>	<u>\$ 10,339,767</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.

<b>Authorized Investment Type</b>	<b>Maximum Maturity</b>	<b>Maximum Percentage of Portfolio</b>	<b>Maximum Investment in One Issuer</b>	<b>Required Rating</b>	<b>In Compliance at 6/30/2021</b>
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.



