



# Crestline Sanitation District

## Executive Summary - February 2021

### SUMMARY STATEMENT OF NET POSITION

	2/28/2021	2/29/2020	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,136,632	\$ 9,305,968	\$ 830,664	\$ 9,740,260
Receivables	1,056,737	1,102,284	(45,547)	1,142,532
Other current assets	109,554	102,253	7,301	103,110
<b>Total current assets</b>	<b>11,302,923</b>	<b>10,510,505</b>	<b>792,418</b>	<b>10,985,902</b>
Capital assets, net	9,698,139	9,535,508	162,631	9,619,977
Deferred outflows of resources	2,455,285	853,023	1,602,262	1,173,475
<b>Total Assets and Deferred Outflows of Resources</b>	<b>23,456,347</b>	<b>20,899,036</b>	<b>2,557,311</b>	<b>21,779,354</b>
Current liabilities	160,719	240,913	(80,194)	256,894
Noncurrent liabilities	4,335,835	2,374,766	1,961,069	2,766,545
Deferred inflows of resources	231,085	382,223	(151,138)	351,995
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>4,727,639</b>	<b>2,997,902</b>	<b>1,729,737</b>	<b>3,375,434</b>
<b>Net Position</b>	<b>\$ 18,728,708</b>	<b>\$ 17,901,134</b>	<b>\$ 827,574</b>	<b>\$ 18,403,920</b>

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

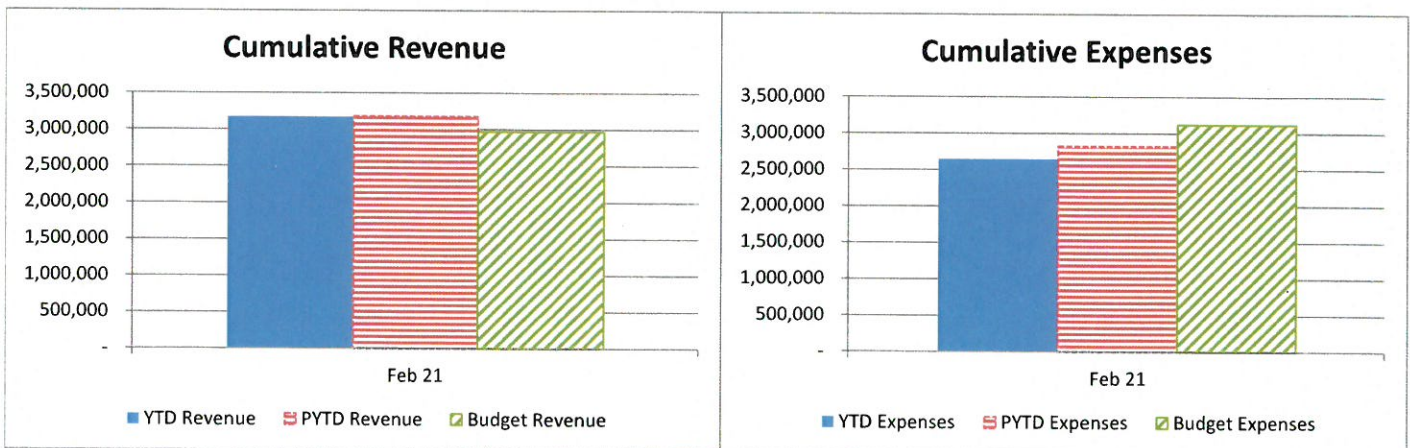
	Feb 2021	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 5,663	\$ 2,337,858	\$ 2,338,890	\$ (1,032)
Operating expenses	(242,923)	(2,133,603)	(2,452,594)	318,991
Administrative expenses	(54,247)	(512,179)	(639,927)	127,748
Other income	29,496	840,720	569,829	270,891
Other expenses	(91)	(1,867)	(26,452)	24,585
<b>Change in net position</b>	<b>\$ (262,102)</b>	<b>\$ 530,929</b>	<b>\$ (210,254)</b>	<b>\$ 741,183</b>

### LIQUIDITY RATIOS

	2/28/2021	2/29/2020	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	63.1	38.6	24.5	48.7
Current ratio (current assets / current liabilities)	70.3	43.6	26.7	55.2
Working capital (current assets - current liabilities)	\$ 11,142,204	\$ 10,269,592	\$ 872,612	\$ 10,810,244

### CAPITAL BUDGET

	Feb 2021	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 12,482	\$ 180,409	\$ 629,500	\$ 449,091
Master Plan Projects	-	117,811	400,000	282,189





**Crestline Sanitation District**  
**Balance Sheet**  
As of February 28, 2021

Feb 28, 21

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,644,127.01
10200 · Cash in Bank - Payroll	8,094.34
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,652,720.65
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	81,951.85
11101 · Investments - Wealth&Fiduciary	7,632,703.44
11200 · Investments - CalTRUST	769,256.36
Total 11 · INVESTMENTS	8,483,911.65
Total Checking/Savings	10,136,632.30
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	214,736.28
12100 · A/R - Pilot Rock	1,300.00
12400 · COBRA Receivable	2,668.36
12410 · COBRA Dental	236.22
12700 · Pumped Waste	1,403.62
Total 12 · ACCTS RECEIVABLE	220,344.48
Total Accounts Receivable	220,344.48
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	272,655.82
13350 · SS01 - Sewer Availability Recv	9,090.52
13500 · Accrued A/R	554,645.87
Total 13 · OTHER RECEIVABLE	836,392.21

**Crestline Sanitation District  
Balance Sheet  
As of February 28, 2021**

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Accrual Basis

	Feb 28, 21
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	245.87
14200 · Prepaid Insurance	73,860.44
14300 · Prepaid Worker's Comp	20,999.11
<b>Total 14 · PREPAID</b>	95,105.42
<b>Total Other Current Assets</b>	945,946.59
<b>Total Current Assets</b>	11,302,923.37
<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	11,482,326.55
15400 · Vehicles	1,301,995.15
15500 · Equipments	657,014.60
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
<b>Total 15 · CAPITAL ASSETS</b>	31,420,449.89
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-16,021,455.66
16300 · Accm Depr - Structures & Imprv	-5,299,102.76
16400 · Accm Depr - Vehicles	-1,010,164.18
16500 · Accm Depr - Equipment	-465,781.12
16800 · Accm. Amortization	-125,734.86
16900 · Accm Depr - Capital Lease Asset	-19,154.28
<b>Total 16 · ACCM DEPRECIATIONS</b>	-22,941,392.86
<b>Total Fixed Assets</b>	8,479,057.03
<b>Other Assets</b>	
<b>17 · CIP</b>	
17340 · SCADA System	45,081.52
17345 · Miscellaneous Upgrades	-3,090.14
17376 · Electrical Upgrades	7,426.96
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.	54,305.19
17860 · SC Automatic Bar Screen	47,517.75
<b>Total 17 · CIP</b>	1,219,081.61

# Crestline Sanitation District Balance Sheet

As of February 28, 2021

	Feb 28, 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>	<b>2,455,285.00</b>
Total Other Assets	3,674,366.61
<b>TOTAL ASSETS</b>	<b>23,456,347.01</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	4,814.10
20000 · Accounts Payable	4,814.10
Total Accounts Payable	4,814.10
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	2,349.26
Total 21 · OTHER CURRENT LIAB.	3,331.15
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	116.78
22100 · Payroll Tax Payable	-22.46
22200 · Retirement Payable	1,325.40
Total 22 · PR LIABILITIES	1,419.72
<b>23 · ACCRUED LIABILITIES</b>	
23100 · Accrued Payroll	42,846.36
23150 · Accrued Payroll Tax	843.96
23200 · Accrued Retirement	15,809.04
23250 · Accrued Worker's Comp	1,486.53
Total 23 · ACCRUED LIABILITIES	60,985.89

**Crestline Sanitation District  
Balance Sheet  
As of February 28, 2021**

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Accrual Basis

	Feb 28, 21
<b>24 · OTHER LIABILITIES</b>	
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
<b>Total 24 · OTHER LIABILITIES</b>	<b>90,168.40</b>
<b>Total Other Current Liabilities</b>	<b>155,905.16</b>
<b>Total Current Liabilities</b>	<b>160,719.26</b>
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27300 · Capital Lease Obligation	27,189.37
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>4,335,835.01</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>4,566,920.01</b>
<b>Total Liabilities</b>	<b>4,727,639.27</b>
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
31000 · Net Investment in Capital Asset	9,757,193.64
33000 · Unrestricted Net Assets	-2,529,112.39
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	2,025,849.00
34300 · Replacement Reserve	5,639,912.00
34400 · Catastrophic Reserve	2,274,436.00
34500 · Curr Yr Capital Budget Reserve	1,029,500.00
<b>Total 34000 · Board Designated Reserves</b>	<b>10,969,697.00</b>
<b>Total 30 · NET ASSETS</b>	<b>18,197,778.25</b>

**Crestline Sanitation District**  
**Balance Sheet**  
As of February 28, 2021

	Feb 28, 21
Net Income	530,929.49
Total Equity	18,728,707.74
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>23,456,347.01</b>





# Crestline Sanitation District

## Profit & Loss Budget Performance

### February 2021

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Accrual Basis

	Feb 21	Budget	\$ Over Budget	Jul '20 - Feb 21	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	2,186.77	0.00	2,186.77	2,229,858.67	2,231,538.00	-1,679.33	3,347,309.00
42000 - Sewer Penalties	0.00	24,000.00	-24,000.00	0.00	24,000.00	-24,000.00	72,400.00
43000 - Pumped Waste Permits	2,814.16	2,135.40	678.76	26,752.72	17,083.30	9,669.42	25,625.00
44000 - Permit & Inspection Fees	0.00	115.00	-115.00	1,752.00	935.00	817.00	1,400.00
46000 - Clegghorn 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	5,200.00	5,200.00	0.00	7,800.00
48000 - Other Service Fees	12.00	16.66	-4.66	48.00	133.36	-85.36	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>5,662.93</b>	<b>26,917.06</b>	<b>-21,254.13</b>	<b>2,337,858.01</b>	<b>2,338,889.66</b>	<b>-1,031.65</b>	<b>3,574,734.00</b>
Total Income	5,662.93	26,917.06	-21,254.13	2,337,858.01	2,338,889.66	-1,031.65	3,574,734.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	23,113.07	28,445.08	-5,332.01	192,725.35	241,783.16	-49,057.81	369,786.00
51020MT - Salaries - OT	0.00	41.67	-41.67	0.00	333.32	-333.32	500.00
51030MT - Salaries - VAC	1,888.53	2,345.00	-456.47	19,106.04	18,760.00	346.04	28,140.00
51040MT - Salaries - SICK	1,737.40	1,688.75	48.65	8,760.32	13,510.00	-4,749.68	20,265.00
51050MT - Salaries - HOLIDAY	1,611.52	1,819.00	-207.48	14,837.11	21,828.00	-6,990.89	23,657.00
51060MT - Salaries - ON CALL / STANDBY	3,451.39	2,241.75	1,209.64	21,861.22	17,934.00	3,927.22	26,901.00
51070MT - Salaries - CALL BACK	655.46	166.67	488.79	1,856.98	1,333.33	523.65	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	819.07	721.14	97.93	6,629.39	6,129.78	499.61	9,375.00
51150MT - Unemployment Expense	2,179.84	246.16	1,933.68	2,179.84	2,092.32	87.52	3,200.00
51200MT - Worker's Comp	1,759.31	1,707.54	51.77	14,042.51	14,514.08	-471.57	22,198.00
51300MT - Employee Group Insurance	7,685.47	10,164.75	-2,479.28	65,154.43	81,318.00	-16,163.57	121,977.00
51400MT - Retirement	10,557.66	15,840.00	-5,282.34	103,660.84	126,719.00	-23,058.16	190,078.00
51500MT - Seasonal MT Workers	4,659.00	0.00	4,659.00	38,328.04	34,000.00	4,328.04	51,000.00
51600MT - Nationwide ER Match	152.00	306.58	-154.58	2,178.92	2,452.68	-273.76	3,679.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>60,269.72</b>	<b>65,734.09</b>	<b>-5,464.37</b>	<b>491,320.99</b>	<b>582,707.67</b>	<b>-91,386.68</b>	<b>872,756.00</b>
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	42,329.28	44,284.00	-1,954.72	351,013.92	376,417.50	-25,403.58	575,699.00
51020OP - Salaries - OT	554.04	541.67	12.37	1,885.26	4,333.34	-2,448.08	6,500.00
51030OP - Salaries - VAC	2,102.03	3,909.75	-1,807.72	34,781.50	31,278.00	3,503.50	46,917.00
51040OP - Salaries - SICK	890.58	2,643.00	-1,752.42	15,833.69	21,144.00	-5,310.31	31,716.00
51050OP - Salaries - HOLIDAY	2,550.12	2,848.08	-297.96	28,556.71	34,176.92	-5,620.21	37,025.00
51060OP - Salaries - ON CALL / STANDBY	1,447.50	2,947.00	-1,499.50	23,073.31	23,574.00	-500.69	35,360.00
51070OP - Salaries - Call Back	157.68	50.00	107.68	1,082.20	400.00	682.20	600.00
51100OP - Payroll Tax	858.42	1,118.00	-259.58	9,223.80	9,503.00	-279.20	14,534.00
51200OP - Worker's Comp	2,413.52	2,070.70	342.82	23,045.96	17,600.90	5,445.06	26,919.00
51300OP - Employee Group Insurance	12,476.69	12,698.33	-221.64	93,251.14	101,586.68	-8,335.54	152,380.00
51400OP - Retirement	19,088.86	24,712.83	-5,623.97	171,383.31	197,702.64	-26,319.33	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	1,178.50	1,048.64	129.86	1,573.00
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>85,000.72</b>	<b>97,954.44</b>	<b>-12,953.72</b>	<b>754,309.30</b>	<b>818,765.62</b>	<b>-64,456.32</b>	<b>1,225,777.00</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### February 2021

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Accrual Basis

	Feb 21	Budget	\$ Over Budget	Jul '20 - Feb 21	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT - PROFESSIONAL SVC-MAINT</b>							
53300MT - Engineering	0.00			0.00	0.00	0.00	0.00
53900MT - Other Professional Svc	434.07	239.50	194.57	2,980.45	1,916.00	1,064.45	2,874.00
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	434.07	239.50	194.57	2,980.45	1,916.00	1,064.45	2,874.00
<b>53-OP - PROFESSIONAL SVC - OP</b>							
53300OP - Engineering	2,786.71	2,817.17	-30.46	2,786.71	22,537.34	-19,750.63	33,806.00
53400OP - Laboratory Analysis	5,278.64	5,067.75	210.89	35,451.89	40,542.00	-5,090.11	60,813.00
53700OP - Permits & Fees	0.00	4,933.59	-4,933.59	45,436.56	39,468.68	5,967.88	59,203.00
53900OP - Other Professional	150.00	411.42	-261.42	2,897.48	3,291.34	-393.86	4,937.00
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	8,215.35	13,229.93	-5,014.58	86,572.64	105,839.36	-19,266.72	158,759.00
<b>54-MT - SERVICE AND SUPPLIES - MAINT</b>							
54040MT - Due & Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54060MT - Equipment Rental	0.00	416.67	-416.67	253.21	3,333.32	-3,080.11	5,000.00
54080MT - Clothing & Laundry	577.45	810.00	-232.55	7,148.51	6,480.00	668.51	9,720.00
54170MT - Auto Expense - General	1,221.60	2,069.75	-848.15	15,957.75	16,558.00	-600.25	24,837.00
54182MT - Maintenance of Equipment	565.93	1,225.00	-659.07	2,498.14	9,800.00	-7,301.86	14,700.00
54184MT - Maintenance of Structures	135.03	618.08	-483.05	6,125.75	4,944.68	1,181.07	7,417.00
54200MT - Small Tools	0.00	250.00	-250.00	616.53	2,000.00	-1,383.47	3,000.00
54210MT - Supplies - Shop	0.00	318.42	-318.42	1,817.26	2,547.32	-730.06	3,821.00
54220MT - Supplies - Field	547.78	315.08	232.70	1,525.15	2,520.68	-995.53	3,781.00
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	3,047.79	6,023.00	-2,975.21	35,942.30	48,184.00	-12,241.70	72,276.00
<b>54-OP - SERVICE AND SUPPLIES - OP</b>							
54021OP - Auto Expense - Fuel	2,723.45	2,747.25	-23.80	16,327.73	21,978.00	-5,650.27	32,967.00
54022OP - Auto Expense - Mileage	0.00	20.75	-20.75	0.00	166.00	-166.00	249.00
54023OP - Auto Expense - General	1,481.97	1,366.58	115.39	12,966.76	10,932.68	2,034.08	16,399.00
54030OP - Communication	0.00	237.33	-237.33	1,898.55	1,898.64	-60.09	2,848.00
54040OP - Due & Subscription	0.00	106.17	-106.17	125.00	849.34	-724.34	1,274.00
54050OP - Equipment Purchase	0.00	4,166.67	-4,166.67	183.23	33,333.32	-33,150.09	50,000.00
54060OP - Equipment Rental	0.00	1,250.00	-1,250.00	64.76	10,000.00	-9,935.24	15,000.00
54070OP - Insurance	7,358.17	6,523.00	835.17	60,463.81	52,184.00	8,279.81	78,276.00
54075OP - Insurance - Vehicle	3,510.67	4,040.17	-529.50	28,085.36	32,321.32	-4,235.96	48,482.00
54078OP - Janitorial Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54080OP - Clothing & Laundry	598.10	960.25	-362.15	6,512.32	7,682.00	-1,169.68	11,523.00
54090OP - Lodge & Meals	0.00	147.08	-147.08	0.00	1,176.68	-1,176.68	1,765.00
54100OP - Misc Expense	0.00	9.25	-9.25	0.00	74.00	-74.00	111.00
54182OP - Maintenance of Equipment	2,044.39	7,298.17	-5,253.78	33,983.72	58,385.32	-24,401.60	87,578.00
54184OP - Maintenance of Structures	304.68	2,757.67	-2,452.99	3,404.37	22,061.32	-18,656.95	33,092.00
54185OP - Memberships/Certifications	0.00	2,883.92	-2,883.92	24,659.00	23,071.32	1,587.68	34,607.00
54190OP - Safety Equipment	413.51	670.17	-256.66	4,563.81	5,361.32	-797.51	8,042.00
54200OP - Small Tools	129.27	236.58	-107.31	201.71	1,892.68	-1,690.97	2,839.00
54220OP - Supplies	43.07	477.42	-434.35	2,513.09	3,819.32	-1,306.23	5,729.00
54310OP - Special Dept - Chlorine / Salt	2,316.23	2,324.17	-7.94	18,641.80	18,593.32	48.48	27,890.00
54320OP - Special Dept - Sludge /Chemical	0.00	4,340.17	-4,340.17	31,907.64	34,721.32	-2,813.68	52,082.00
54330OP - Special Dept - Oxygen/Propane	0.00	1,014.92	-1,014.92	5,797.44	8,119.32	-2,321.88	12,179.00
54340OP - Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	23,333.32	-23,333.32	35,000.00
54400OP - Training	1,300.00	1,666.67	-366.67	1,499.00	13,333.32	-11,834.32	20,000.00
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	22,223.51	48,161.03	-25,937.52	253,739.10	385,287.86	-131,548.76	577,932.00

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

2:03 PM  
03/02/21  
Accrual Basis

	Feb 21	Budget	\$ Over Budget	Jul '20 - Feb 21	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	4,562.23	4,800.00	-237.77	38,733.46	38,400.00	333.46	57,600.00
56210OP · Utilities - Electric	8,853.77	8,600.00	253.77	70,557.68	72,780.00	-2,222.32	111,180.00
56220OP · Utilities - Gas	889.86	375.00	514.86	2,286.65	2,405.00	-118.35	3,330.00
56230OP · Utilities - Water	729.25	816.50	-87.25	7,274.45	6,532.00	742.45	9,798.00
56240OP · Utilities - Trash	522.09	509.50	12.59	4,176.72	4,076.00	100.72	6,114.00
56300OP · Refuse Disposal	103.10	102.00	1.10	1,139.55	1,131.00	8.55	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>15,660.30</b>	<b>15,203.00</b>	<b>457.30</b>	<b>124,168.51</b>	<b>125,324.00</b>	<b>-1,155.49</b>	<b>190,378.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,629.50	20,629.50	0.00	165,036.00	165,036.00	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>165,036.00</b>	<b>165,036.00</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	219,533.29	219,533.32	-0.03	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>219,533.29</b>	<b>219,533.32</b>	<b>-0.03</b>	<b>329,300.00</b>
<b>Total COGS</b>	<b>242,922.62</b>	<b>294,616.16</b>	<b>-51,693.54</b>	<b>2,133,602.58</b>	<b>2,452,593.83</b>	<b>-318,991.25</b>	<b>3,677,606.00</b>
<b>Gross Profit</b>	<b>-237,259.69</b>	<b>-267,699.10</b>	<b>30,439.41</b>	<b>204,255.43</b>	<b>-113,704.17</b>	<b>317,959.60</b>	<b>-102,872.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	25,017.40	24,483.24	534.16	205,933.98	208,107.48	-2,173.50	318,282.00
61020 · Salaries - OT ADM	28.38	36.00	-7.62	570.10	256.00	314.10	400.00
61030 · Salaries - VAC ADM	244.50	2,244.58	-2,000.08	7,924.80	17,956.68	-10,031.88	26,935.00
61040 · Salaries - SICK ADM	195.60	694.25	-498.65	4,749.16	5,554.00	-804.84	8,331.00
61050 · Salaries - HOLIDAY ADM	1,334.80	748.08	586.72	15,078.75	8,976.93	6,101.82	9,725.00
61100 · Payroll Tax - ADM	651.71	838.30	-186.59	5,793.54	7,125.60	-1,332.06	10,898.00
61200 · Worker's Comp - ADM	103.11	108.62	-5.51	890.28	923.24	-32.96	1,412.00
61300 · Employee Group Insurance - ADM	6,346.11	6,115.08	231.03	49,653.25	48,920.64	732.61	73,381.00
61400 · Retirement - ADM	8,987.54	9,716.58	-729.04	76,986.97	77,732.64	-745.67	116,599.00
61600 · Nationwide - ER Match	209.00	226.42	-17.42	1,776.50	1,811.32	-34.82	2,717.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>43,118.15</b>	<b>45,211.15</b>	<b>-2,093.00</b>	<b>369,357.33</b>	<b>377,364.53</b>	<b>-8,007.20</b>	<b>568,680.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	300.00	1,500.00	-1,200.00	2,400.00	12,000.00	-9,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	370.17	533.32	-163.15	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	133.32	-133.32	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>300.00</b>	<b>1,583.34</b>	<b>-1,283.34</b>	<b>2,770.17</b>	<b>12,666.64</b>	<b>-9,896.47</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,000.00	-4,000.00	30,650.46	41,310.00	-10,659.54	57,310.00
63200 · County Services	0.00	106.00	-106.00	30.00	848.00	-818.00	1,272.00
63300 · Legal	420.00	7,500.00	-7,080.00	15,382.50	60,000.00	-44,617.50	90,000.00
63500 · Software Support - ADM	723.31	1,250.00	-526.69	7,152.27	10,000.00	-2,847.73	15,000.00
63900 · Other Professional - ADM	954.36	5,286.50	-4,332.14	14,743.89	42,292.00	-27,548.11	63,438.00
63950 · Effluent Management	315.00	0.00	315.00	315.00	0.00	315.00	0.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>2,412.67</b>	<b>18,142.50</b>	<b>-15,729.83</b>	<b>68,274.12</b>	<b>154,450.00</b>	<b>-86,175.88</b>	<b>227,020.00</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### February 2021

2:03 PM  
03/02/21  
Accrual Basis

	Feb 21	Budget	\$ Over Budget	Jul '20 - Feb 21	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	1,491.40	999.67	491.73	9,074.19	7,997.32	1,076.87	11,996.00
64040 · Computer Expense	209.02	1,083.33	-874.31	1,248.72	8,666.64	-7,417.92	13,000.00
64045 · Due & Subscription	887.98	217.50	670.48	5,297.02	1,740.00	3,557.02	2,610.00
64080 · Janitorial Service	720.00	775.00	-55.00	6,140.00	6,200.00	-60.00	9,300.00
64090 · Lease Equipment - ADM	791.55	1,179.92	-388.37	2,471.63	9,439.32	-6,967.69	14,159.00
64095 · Legal Notice	0.00	225.17	-225.17	1,339.02	1,801.32	-462.30	2,702.00
64120 · Office Expense	197.21	384.17	-186.96	2,438.94	3,073.32	-634.38	4,610.00
64130 · Office Supplies	619.80	612.17	7.63	5,094.50	4,897.32	197.18	7,346.00
64140 · Pest Control	329.00	349.17	-20.17	3,043.00	2,793.32	249.68	4,190.00
64150 · Postage & Delivery	15.50	752.00	-736.50	10,248.45	14,382.00	-4,133.55	22,286.00
64160 · Printing & Publications	2,222.88	1,307.17	915.71	7,423.48	10,457.32	-3,033.84	15,686.00
64170 · Public Relation	0.00	83.33	-83.33	3,467.97	666.64	2,801.33	1,000.00
64180 · Maintenance of Equipment	0.00	44.33	-44.33	986.78	354.64	632.14	532.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	4,434.79	10,000.00	-5,565.21	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	3,333.32	-3,333.32	5,000.00
64240 · Travel	0.00	25.00	-25.00	10.24	200.00	-189.76	300.00
64245 · Lodge · Meals	410.08	100.00	310.08	460.07	800.00	-339.93	1,200.00
66000 · Payroll Expenses	66.50	82.25	-15.75	554.75	658.00	-103.25	987.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>7,960.92</b>	<b>9,886.85</b>	<b>-1,925.93</b>	<b>63,733.55</b>	<b>87,460.48</b>	<b>-23,726.93</b>	<b>131,904.00</b>
<b>68 · BAD DEBTS</b>							
68100 · Bad Debt Expense	0.00			4,398.92	4,341.00	57.92	4,341.00
<b>Total 68 · BAD DEBTS</b>	<b>0.00</b>			<b>4,398.92</b>	<b>4,341.00</b>	<b>57.92</b>	<b>4,341.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	455.58	455.58	0.00	3,644.64	3,644.64	0.00	5,467.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>455.58</b>	<b>455.58</b>	<b>0.00</b>	<b>3,644.64</b>	<b>3,644.64</b>	<b>0.00</b>	<b>5,467.00</b>
<b>Total Expense</b>	<b>54,247.32</b>	<b>75,279.42</b>	<b>-21,032.10</b>	<b>512,178.73</b>	<b>639,927.29</b>	<b>-127,748.56</b>	<b>956,412.00</b>
<b>Net Ordinary Income</b>	<b>-291,507.01</b>	<b>-342,978.52</b>	<b>51,471.51</b>	<b>-307,923.30</b>	<b>-753,631.46</b>	<b>445,708.16</b>	<b>-1,059,284.00</b>
<b>Other Income/Expense</b>							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes-CURR SEC & UNSEC1%	36,341.12	39,047.00	-2,705.88	739,527.84	486,309.00	253,218.84	1,010,040.00
71300 · Prop Taxes-PRI SEC & UNSEC	258.16	242.46	15.70	9,084.06	5,552.34	3,531.72	6,600.00
71500 · Int & Pen Delinquent Taxes	40.79	50.00	-9.21	847.33	820.00	27.33	1,000.00
<b>Total 71 · PROP TAXES</b>	<b>36,640.07</b>	<b>39,339.46</b>	<b>-2,699.39</b>	<b>749,459.23</b>	<b>492,681.34</b>	<b>256,777.89</b>	<b>1,017,640.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessment - CURRENT	0.00			10,940.00	11,500.00	-560.00	11,500.00
72200 · Special Assessment - PRIOR	0.00			0.00	0.00	0.00	0.00
72300 · Special Assessment-DELQ&PENALTY	52.71	0.00	52.71	260.81	260.00	0.81	530.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	154.00	-154.00	9,653.64	6,006.56	3,647.08	10,326.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>52.71</b>	<b>154.00</b>	<b>-101.29</b>	<b>20,854.45</b>	<b>17,766.56</b>	<b>3,087.89</b>	<b>22,356.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	4,986.73	4,985.95	0.78	10,089.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,986.73</b>	<b>4,985.95</b>	<b>0.78</b>	<b>10,089.00</b>

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

	Feb 21	Budget	\$ Over Budget	Jul '20 - Feb 21	YTD Budget	\$ Over Budget	Annual Budget
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	0.00	0.00	0.00	22,045.46	0.00	22,045.46	0.00
<b>Total 76 · CONNECTION FEE</b>	0.00	0.00	0.00	22,045.46	0.00	22,045.46	0.00
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	9,068.65	6,716.00	2,352.65	91,726.11	53,728.00	37,998.11	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	-16,265.31	0.00	-16,265.31	-56,069.42	0.00	-56,069.42	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	0.00	0.00	0.00	3,967.88	0.00	0.00	0.00
79500 · Other Income	0.00	83.33	-83.33	0.00	666.68	-666.68	1,000.00
<b>Total 79 · OTHER INCOMES</b>	-7,196.66	6,799.33	-13,995.99	43,374.57	54,394.68	-11,020.11	81,592.00
<b>Total Other Income</b>	29,496.12	46,292.79	-16,796.67	840,720.44	569,828.53	270,891.91	1,131,677.00
<b>Other Expense</b>							
<b>80 · OTHER EXPENSES</b>							
83000 · Election Cost	0.00	0.00	0.00	0.00	25,000.00	-25,000.00	25,000.00
84000 · Tax Deduction	91.00	89.00	2.00	1,867.65	1,452.00	415.65	2,685.00
<b>Total 80 · OTHER EXPENSES</b>	91.00	89.00	2.00	1,867.65	26,452.00	-24,584.35	27,685.00
<b>Total Other Expense</b>	91.00	89.00	2.00	1,867.65	26,452.00	-24,584.35	27,685.00
<b>Net Other Income</b>	29,405.12	46,203.79	-16,798.67	838,852.79	543,376.53	295,476.26	1,103,992.00
<b>Net Income</b>	<b>-262,101.89</b>	<b>-296,774.73</b>	<b>34,672.84</b>	<b>530,929.49</b>	<b>-210,254.93</b>	<b>741,184.42</b>	<b>44,708.00</b>



## Crestline Sanitation District Statement of Cash Flows February 2021

	Feb 21
<b>OPERATING ACTIVITIES</b>	
Net Income	-262,101.89
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	118,656.99
12200 · A/R - Cleghorn	74,246.62
12410 · COBRA Dental	-0.40
12700 · Pumped Waste	224.33
13300 · SU01-Dehq Tax Roll Receivable	958.08
13350 · SS01 - Sewer Availability Recv	252.20
14100 · Prepaid Expense	245.86
14200 · Prepaid Insurance	10,868.84
14300 · Prepaid Worker's Comp	4,275.94
20000 · Accounts Payable	-9,626.44
21600 · Employee Appreciation Fund	200.00
22000 · Payroll Liabilities	-2.75
22200 · Retirement Payable	3.41
Net cash provided by Operating Activities	-61,799.21
<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	-2,966.44
17376 · Electrical Upgrades	-230.37
17850 · N.O.V.	-9,285.00
Net cash provided by Investing Activities	36,044.93
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-725.19
Net cash provided by Financing Activities	-725.19
Net cash increase for period	-26,479.47
Cash at beginning of period	10,163,111.77
Cash at end of period	10,136,632.30

