

Crestline Sanitation District
Balance Sheet
As of March 31, 2021

| | Mar 31, 21 |
|--|---------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10 · CASH AND CASH EQUIVALENT | |
| 10100 · Cash in Bank - General | 1,860,785.03 |
| 10200 · Cash in Bank - Payroll | 8,025.09 |
| 10500 · Petty Cash | 199.30 |
| 10600 · Change Fund | 300.00 |
| Total 10 · CASH AND CASH EQUIVALENT | 1,869,309.42 |
| 11 · INVESTMENTS | |
| 11000 · Cash in Bank - LAIF | 81,951.85 |
| 11101 · Investments - Wealth&Fiduciary | 7,614,740.86 |
| 11200 · Investments - CalTRUST | 769,115.19 |
| Total 11 · INVESTMENTS | 8,465,807.90 |
| Total Checking/Savings | 10,335,117.32 |
| Accounts Receivable | |
| 12 · ACCTS RECEIVABLE | |
| 12000 · Accounts Receivable | 334,933.84 |
| 12100 · A/R - Pilot Rock | 1,300.00 |
| 12400 · COBRA Receivable | 1,506.86 |
| 12410 · COBRA Dental | 118.21 |
| 12700 · Pumped Waste | 1,356.22 |
| Total 12 · ACCTS RECEIVABLE | 339,215.13 |
| Total Accounts Receivable | 339,215.13 |
| Other Current Assets | |
| 12900 · Inventory | 14,448.96 |
| 13 · OTHER RECEIVABLE | |
| 13200 · Taxes Receivable | 102,953.17 |
| 13300 · SU01-Delinq Tax Roll Receivable | 247,067.92 |
| 13350 · SS01 - Sewer Availability Recv | 8,230.47 |
| 13500 · Accrued A/R | 554,645.87 |
| Total 13 · OTHER RECEIVABLE | 912,897.43 |

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04/06/21
Accrual Basis

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| | <u>Mar 31, 21</u> |
|---|-------------------|
| 14 · PREPAID | |
| 14100 · Prepaid Expense | 737.59 |
| 14200 · Prepaid Insurance | 62,991.60 |
| 14300 · Prepaid Worker's Comp | 16,832.63 |
| | <hr/> |
| Total 14 · PREPAID | 80,561.82 |
| | <hr/> |
| Total Other Current Assets | 1,007,908.21 |
| | <hr/> |
| Total Current Assets | 11,682,240.66 |
| | <hr/> |
| Fixed Assets | |
| 15 · CAPITAL ASSETS | |
| 15100 · Land | 226,124.31 |
| 15200 · Improvements to Land | 17,441,904.99 |
| 15300 · Structures & Improvements | 11,475,101.71 |
| 15400 · Vehicles | 1,444,543.51 |
| 15500 · Equipments | 657,014.60 |
| 15800 · Intangible Asset | 263,528.78 |
| 15900 · Capital Lease Asset | 47,555.51 |
| | <hr/> |
| Total 15 · CAPITAL ASSETS | 31,555,773.41 |
| | <hr/> |
| 16 · ACCM DEPRECIATIONS | |
| 16200 · Accm.Depr - Improvement to Land | -16,032,025.41 |
| 16300 · Accm Depr - Structures & Imprv | -5,325,174.69 |
| 16400 · Accm Depr - Vehicles | -1,066,212.90 |
| 16500 · Accm Depr - Equipment | -468,202.95 |
| 16800 · Accm. Amortization | -129,880.18 |
| 16900 · Accm Depr - Capital Lease Asset | -19,814.77 |
| | <hr/> |
| Total 16 · ACCM DEPRECIATIONS | -23,041,310.90 |
| | <hr/> |
| Total Fixed Assets | 8,514,462.51 |
| | <hr/> |
| Other Assets | |
| 17 · CIP | |
| 17340 · SCADA System | 50,548.52 |
| 17345 · Miscellaneous Upgrades | 4,134.70 |
| 17376 · Electrical Upgrades | 7,460.34 |
| 17377 · Vehicle Replacement | 32,653.77 |
| 17800 · SC Emergency Storage Pond | 54,727.75 |
| 17810 · Engineering-HC Bldg & Clarifier | 893,051.75 |
| 17850 · N.O.V. | 59,027.85 |
| 17860 · SC Automatic Bar Screen | 47,517.75 |
| | <hr/> |
| Total 17 · CIP | 1,149,122.43 |

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|---|----------------------|
| 19 · DEFERRED OUTFLOWS | |
| 19810 · Deferred Outflows - ER Contribu | 369,365.00 |
| 19830 · Deferred Outflows - Actuarial | 449,245.00 |
| 19850 · Deferred Outflow-OPEB Actuarial | 1,636,675.00 |
| Total 19 · DEFERRED OUTFLOWS | 2,455,285.00 |
| Total Other Assets | 3,604,407.43 |
| TOTAL ASSETS | 23,801,110.60 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 7,895.19 |
| Total Accounts Payable | 7,895.19 |
| Other Current Liabilities | |
| 21 · OTHER CURRENT LIAB. | |
| 21300 · Unclaimed Checks | 981.89 |
| 21600 · Employee Appreciation Fund | 2,503.77 |
| Total 21 · OTHER CURRENT LIAB. | 3,485.66 |
| 22 · PR LIABILITIES | |
| 22000 · Payroll Liabilities | 114.03 |
| 22100 · Payroll Tax Payable | -22.46 |
| 22200 · Retirement Payable | 1,328.80 |
| Total 22 · PR LIABILITIES | 1,420.37 |
| 23 · ACCRUED LIABILITIES | |
| 23100 · Accrued Payroll | 42,846.36 |
| 23150 · Accrued Payroll Tax | 843.96 |
| 23200 · Accrued Retirement | 15,809.04 |
| 23250 · Accrued Worker's Comp | 1,486.53 |
| Total 23 · ACCRUED LIABILITIES | 60,985.89 |

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|--|---------------|
| 24 · OTHER LIABILITIES | |
| 24930 · Deposit - Pinerose Cabins | 6,575.00 |
| 25920 · Current Portion-Compensated Abs | 23,644.60 |
| 25950 · Curr Portin-Share of County POB | 52,850.00 |
| 25970 · Curr Portion of CLO | 7,098.80 |
| | 90,168.40 |
| Total 24 · OTHER LIABILITIES | |
| Total Other Current Liabilities | 156,060.32 |
| Total Current Liabilities | 163,955.51 |
| Long Term Liabilities | |
| 27 · LONG TERM LIABILITIES | |
| 27300 · Capital Lease Obligation | 26,464.18 |
| 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 |
| | 4,335,109.82 |
| Total 27 · LONG TERM LIABILITIES | |
| 29 · DEFERRED INFLOWS | |
| 29830 · Deferred Inflows - Actuarial | 231,085.00 |
| | 231,085.00 |
| Total 29 · DEFERRED INFLOWS | |
| Total Long Term Liabilities | 4,566,194.82 |
| Total Liabilities | 4,730,150.33 |
| Equity | |
| 30 · NET ASSETS | |
| 31000 · Net Investment in Capital Asset | 9,757,193.64 |
| 33000 · Unrestricted Net Assets | -2,529,112.39 |
| 34000 · Board Designated Reserves | |
| 34100 · Contingency & Operating Reserve | 2,025,849.00 |
| 34300 · Replacement Reserve | 5,639,912.00 |
| 34400 · Catastrophic Reserve | 2,274,436.00 |
| 34500 · Curr Yr Capital Budget Reserve | 1,029,500.00 |
| | 10,969,697.00 |
| Total 34000 · Board Designated Reserves | |
| Total 30 · NET ASSETS | 18,197,778.25 |

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| | <u>Mar 31, 21</u> |
|---------------------------------------|-----------------------------|
| Net Income | 873,182.02 |
| Total Equity | 19,070,960.27 |
| TOTAL LIABILITIES & EQUITY | <u>23,801,110.60</u> |

Crestline Sanitation District Profit & Loss Budget Performance March 2021

| | Mar 21 | Budget | \$ Over Budget | Jul '20 - Mar 21 | YTD Budget | \$ Over Budget | Annual Budget |
|---|-------------------|-------------------|------------------|---------------------|---------------------|-------------------|---------------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| 40 - REVENUE | | | | | | | |
| 41000 · Sewer Service Fees | 554,416.20 | 557,886.50 | -3,470.30 | 2,784,274.87 | 2,789,424.50 | -5,149.63 | 3,347,309.00 |
| 42000 · Sewer Penalties | 0.00 | 0.00 | 0.00 | 0.00 | 24,000.00 | -24,000.00 | 72,400.00 |
| 43000 · Pumped Waste Permits | 2,228.10 | 2,135.40 | 92.70 | 28,980.82 | 19,218.70 | 9,762.12 | 25,625.00 |
| 44000 · Permit & Inspection Fees | 0.00 | 115.00 | -115.00 | 1,752.00 | 1,050.00 | 702.00 | 1,400.00 |
| 46000 · Cleghorn State Reimbursement | 0.00 | 0.00 | 0.00 | 74,246.62 | 60,000.00 | 14,246.62 | 120,000.00 |
| 47000 · Pilot Rock Camp Fee | 650.00 | 650.00 | 0.00 | 5,850.00 | 5,850.00 | 0.00 | 7,800.00 |
| 48000 · Other Service Fees | 0.00 | 16.66 | -16.66 | 48.00 | 150.02 | -102.02 | 200.00 |
| 49000 · Other Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 40 - REVENUE | 557,294.30 | 560,803.56 | -3,509.26 | 2,895,152.31 | 2,899,693.22 | -4,540.91 | 3,574,734.00 |
| Total Income | 557,294.30 | 560,803.56 | -3,509.26 | 2,895,152.31 | 2,899,693.22 | -4,540.91 | 3,574,734.00 |
| Cost of Goods Sold | | | | | | | |
| 51-MT · Salaries & Benefit - MAINT | | | | | | | |
| 51010MT · Salaries - REG | 25,041.80 | 28,445.08 | -3,403.28 | 217,767.15 | 270,228.24 | -52,461.09 | 369,786.00 |
| 51020MT · Salaries - OT | 0.00 | 41.67 | -41.67 | 0.00 | 374.99 | -374.99 | 500.00 |
| 51030MT · Salaries - VAC | 1,075.92 | 2,345.00 | -1,269.08 | 20,181.96 | 21,105.00 | -923.04 | 28,140.00 |
| 51040MT · Salaries - SICK | 1,015.89 | 1,688.75 | -672.86 | 9,776.21 | 15,198.75 | -5,422.54 | 20,265.00 |
| 51050MT · Salaries - HOLIDAY | 1,611.52 | 0.00 | 1,611.52 | 16,448.63 | 21,828.00 | -5,379.37 | 23,657.00 |
| 51060MT · Salaries - ON CALL / STANDBY | 1,860.13 | 2,241.75 | -381.62 | 23,721.35 | 20,175.75 | 3,545.60 | 26,901.00 |
| 51070MT · Salaries - CALL BACK | 0.00 | 166.67 | -166.67 | 1,856.98 | 1,500.00 | 356.98 | 2,000.00 |
| 51080MT · Comp. Absence Accr Exp | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 51100MT · Payroll Tax | 791.58 | 721.14 | 70.44 | 7,420.97 | 6,850.92 | 570.05 | 9,375.00 |
| 51150MT · Unemployment Expense | 0.00 | 246.16 | -246.16 | 2,179.84 | 2,338.48 | -158.64 | 3,200.00 |
| 51200MT · Worker's Comp | 1,657.58 | 1,707.54 | -49.96 | 15,700.09 | 16,221.62 | -521.53 | 22,198.00 |
| 51300MT · Employee Group Insurance | 7,685.47 | 10,164.75 | -2,479.28 | 72,839.90 | 91,482.75 | -18,642.85 | 121,977.00 |
| 51400MT · Retirement | 10,557.66 | 15,840.00 | -5,282.34 | 114,218.50 | 142,559.00 | -28,340.50 | 190,078.00 |
| 51500MT · Seasonal MT Workers | 4,348.40 | 0.00 | 4,348.40 | 42,676.44 | 34,000.00 | 8,676.44 | 51,000.00 |
| 51600MT · Nationwide ER Match | 152.00 | 306.58 | -154.58 | 2,330.92 | 2,759.26 | -428.34 | 3,679.00 |
| Total 51-MT · Salaries & Benefit - MAINT | 55,797.95 | 63,915.09 | -8,117.14 | 547,118.94 | 646,622.76 | -99,503.82 | 872,756.00 |
| 51-OP · SALARIES & BENEFIT - OP | | | | | | | |
| 51010OP · Salaries - REG | 41,792.80 | 44,284.00 | -2,491.20 | 392,806.72 | 420,701.50 | -27,894.78 | 575,699.00 |
| 51020OP · Salaries - OT | 0.00 | 541.67 | -541.67 | 1,885.26 | 4,875.01 | -2,989.75 | 6,500.00 |
| 51030OP · Salaries - VAC | 1,969.18 | 3,909.75 | -1,940.57 | 36,750.68 | 35,187.75 | 1,562.93 | 46,917.00 |
| 51040OP · Salaries - SICK | 831.24 | 2,643.00 | -1,811.76 | 16,664.93 | 23,787.00 | -7,122.07 | 31,716.00 |
| 51050OP · Salaries - HOLIDAY | 2,975.84 | 0.00 | 2,975.84 | 31,532.55 | 34,176.92 | -2,644.37 | 37,025.00 |
| 51060OP · Salaries - ON CALL / STANDBY | 3,065.26 | 2,947.00 | 118.26 | 26,138.57 | 26,521.00 | -382.43 | 35,360.00 |
| 51070OP · Salaries - Call Back | 95.04 | 50.00 | 45.04 | 1,177.24 | 450.00 | 727.24 | 600.00 |
| 51100OP · Payroll Tax | 788.24 | 1,118.00 | -329.76 | 10,012.04 | 10,621.00 | -608.96 | 14,534.00 |
| 51200OP · Worker's Comp | 2,405.68 | 2,070.70 | 334.98 | 25,451.64 | 19,671.60 | 5,780.04 | 26,919.00 |
| 51300OP · Employee Group Insurance | 12,476.69 | 12,698.33 | -221.64 | 105,727.83 | 114,285.01 | -8,557.18 | 152,380.00 |
| 51400OP · Retirement | 19,171.55 | 24,712.83 | -5,541.28 | 190,554.86 | 222,415.47 | -31,860.61 | 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 | 131.09 | 0.91 | 1,310.50 | 1,179.73 | 130.77 | 1,573.00 |
| Total 51-OP · SALARIES & BENEFIT - OP | 85,703.52 | 95,106.37 | -9,402.85 | 840,012.82 | 913,871.99 | -73,859.17 | 1,225,777.00 |

Crestline Sanitation District Profit & Loss Budget Performance March 2021

| | Mar 21 | Budget | \$ Over Budget | Jul '20 - Mar 21 | YTD Budget | \$ Over Budget | Annual Budget |
|---|------------------|------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| 53-MT · PROFESSIONAL SVC-MAINT | | | | | | | |
| 53300MT · Engineering | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 53900MT · Other Professional Svc | 398.86 | 239.50 | 159.36 | 3,379.31 | 2,155.50 | 1,223.81 | 2,874.00 |
| Total 53-MT · PROFESSIONAL SVC-MAINT | 398.86 | 239.50 | 159.36 | 3,379.31 | 2,155.50 | 1,223.81 | 2,874.00 |
| 53-OP · PROFESSIONAL SVC - OP | | | | | | | |
| 53300OP · Engineering | 0.00 | 2,817.17 | -2,817.17 | 2,786.71 | 25,354.51 | -22,567.80 | 33,806.00 |
| 53400OP · Laboratory Analysis | 3,505.00 | 5,067.75 | -1,562.75 | 39,271.89 | 45,609.75 | -6,337.86 | 60,813.00 |
| 53700OP · Permits & Fees | 667.42 | 4,933.58 | -4,266.16 | 46,103.98 | 44,402.26 | 1,701.72 | 59,203.00 |
| 53900OP · Other Professional | 210.00 | 411.40 | -201.40 | 3,107.48 | 3,702.74 | -595.26 | 4,937.00 |
| Total 53-OP · PROFESSIONAL SVC - OP | 4,382.42 | 13,229.90 | -8,847.48 | 91,270.06 | 119,069.26 | -27,799.20 | 158,759.00 |
| 54-MT · SERVICE AND SUPPLIES - MAINT | | | | | | | |
| 54040MT · Due & Subscription | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 54060MT · Equipment Rental | 0.00 | 416.67 | -416.67 | 253.21 | 3,749.99 | -3,496.78 | 5,000.00 |
| 54080MT · Clothing & Laundry | 784.32 | 810.00 | -25.68 | 7,932.83 | 7,290.00 | 642.83 | 9,720.00 |
| 54170MT · Auto Expense - General | 1,362.87 | 2,069.75 | -706.88 | 17,381.58 | 18,627.75 | -1,246.17 | 24,837.00 |
| 54182MT · Maintenance of Equipment | 1,004.82 | 1,225.00 | -220.18 | 3,528.79 | 11,025.00 | -7,496.21 | 14,700.00 |
| 54184MT · Maintenance of Structures | 73.48 | 618.08 | -544.60 | 6,274.17 | 5,562.76 | 711.41 | 7,417.00 |
| 54200MT · Small Tools | 0.00 | 250.00 | -250.00 | 696.24 | 2,250.00 | -1,553.76 | 3,000.00 |
| 54210MT · Supplies - Shop | 127.63 | 318.42 | -190.79 | 1,949.20 | 2,865.74 | -916.54 | 3,821.00 |
| 54220MT · Supplies - Field | 56.39 | 315.08 | -258.69 | 1,581.54 | 2,835.76 | -1,254.22 | 3,781.00 |
| Total 54-MT · SERVICE AND SUPPLIES - MAINT | 3,409.51 | 6,023.00 | -2,613.49 | 39,597.56 | 54,207.00 | -14,609.44 | 72,276.00 |
| 54-OP · SERVICE AND SUPPLIES - OP | | | | | | | |
| 54021OP · Auto Expense - Fuel | 1,706.97 | 2,747.25 | -1,040.28 | 18,034.70 | 24,725.25 | -6,690.55 | 32,967.00 |
| 54022OP · Auto Expense - Mileage | 0.00 | 20.75 | -20.75 | 0.00 | 186.75 | -186.75 | 249.00 |
| 54023OP · Auto Expense - General | 829.33 | 1,366.58 | -537.25 | 13,858.65 | 12,299.26 | 1,559.39 | 16,399.00 |
| 54030OP · Communication | 0.00 | 237.33 | -237.33 | 2,101.20 | 2,135.97 | -34.77 | 2,848.00 |
| 54040OP · Due & Subscription | 0.00 | 106.17 | -106.17 | 125.00 | 955.51 | -830.51 | 1,274.00 |
| 54050OP · Equipment Purchase | -47.54 | 4,166.67 | -4,214.21 | 2,506.17 | 37,499.99 | -34,993.82 | 50,000.00 |
| 54060OP · Equipment Rental | 0.00 | 1,250.00 | -1,250.00 | 64.76 | 11,250.00 | -11,185.24 | 15,000.00 |
| 54070OP · Insurance | 7,358.17 | 6,523.00 | 835.17 | 67,821.98 | 58,707.00 | 9,114.98 | 78,276.00 |
| 54075OP · Insurance - Vehicle | 3,510.67 | 4,040.17 | -529.50 | 31,596.03 | 36,361.49 | -4,765.46 | 48,482.00 |
| 54078OP · Janitorial Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 54080OP · Clothing & Laundry | 652.93 | 960.25 | -307.32 | 7,165.25 | 8,642.25 | -1,477.00 | 11,523.00 |
| 54090OP · Lodge & Meals | 0.00 | 147.08 | -147.08 | 0.00 | 1,323.76 | -1,323.76 | 1,765.00 |
| 54100OP · Misc Expense | 0.00 | 9.25 | -9.25 | 0.00 | 83.25 | -83.25 | 111.00 |
| 54182OP · Maintenance of Equipment | 1,646.28 | 7,298.17 | -5,651.89 | 37,739.58 | 65,683.49 | -27,943.91 | 87,578.00 |
| 54184OP · Maintenance of Structures | 358.45 | 2,757.67 | -2,399.22 | 3,795.83 | 24,818.99 | -21,023.16 | 33,092.00 |
| 54185OP · Memberships/Certifications | 672.00 | 2,883.92 | -2,211.92 | 25,331.00 | 25,955.24 | -624.24 | 34,607.00 |
| 54190OP · Safety Equipment | 275.34 | 670.17 | -394.83 | 4,839.15 | 6,031.49 | -1,192.34 | 8,042.00 |
| 54200OP · Small Tools | 169.18 | 236.58 | -67.40 | 370.89 | 2,129.26 | -1,758.37 | 2,839.00 |
| 54220OP · Supplies | 62.98 | 477.42 | -414.44 | 2,600.83 | 4,296.74 | -1,695.91 | 5,729.00 |
| 54310OP · Special Dept - Chlorine / Salt | 3,022.62 | 2,324.17 | 698.45 | 21,664.42 | 20,917.49 | 746.93 | 27,890.00 |
| 54320OP · Special Dept - Sludge /Chemical | 3,382.50 | 4,340.17 | -957.67 | 37,847.64 | 39,061.49 | -1,213.85 | 52,082.00 |
| 54330OP · Special Dept - Oxygen/Propane | 207.39 | 1,014.92 | -807.53 | 6,004.83 | 9,134.24 | -3,129.41 | 12,179.00 |
| 54340OP · Special Dept - Emergency | 0.00 | 2,916.67 | -2,916.67 | 0.00 | 26,249.99 | -26,249.99 | 35,000.00 |
| 54400OP · Training | 220.75 | 1,666.67 | -1,445.92 | 1,719.75 | 14,999.99 | -13,280.24 | 20,000.00 |
| Total 54-OP · SERVICE AND SUPPLIES - OP | 24,028.02 | 48,161.03 | -24,133.01 | 285,187.66 | 433,448.89 | -148,261.23 | 577,932.00 |

Crestline Sanitation District Profit & Loss Budget Performance March 2021

| | Mar 21 | Budget | \$ Over Budget | Jul '20 - Mar 21 | YTD Budget | \$ Over Budget | Annual Budget |
|--|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|---------------------|
| 56 - UTILITIES - OP | | | | | | | |
| 56100OP - Telephone | 4,662.00 | 4,800.00 | -138.00 | 43,509.54 | 43,200.00 | 309.54 | 57,600.00 |
| 56210OP - Utilities - Electric | 7,181.51 | 9,600.00 | -2,418.49 | 77,739.19 | 82,380.00 | -4,640.81 | 111,180.00 |
| 56220OP - Utilities - Gas | 898.31 | 325.00 | 573.31 | 3,184.96 | 2,730.00 | 454.96 | 3,330.00 |
| 56230OP - Utilities - Water | 898.76 | 816.50 | 82.26 | 8,173.21 | 7,348.50 | 824.71 | 9,798.00 |
| 56240OP - Utilities - Trash | 522.09 | 509.50 | 12.59 | 4,698.81 | 4,585.50 | 113.31 | 6,114.00 |
| 56300OP - Refuse Disposal | 0.00 | 300.00 | -300.00 | 1,139.55 | 1,431.00 | -291.45 | 2,356.00 |
| Total 56 - UTILITIES - OP | 14,162.67 | 16,351.00 | -2,188.33 | 138,445.26 | 141,675.00 | -3,229.74 | 190,378.00 |
| 59-MT - Depreciation - MAINT | | | | | | | |
| 59100MT - Depreciation Expense | 20,629.50 | 20,629.50 | 0.00 | 185,665.50 | 185,665.50 | 0.00 | 247,554.00 |
| Total 59-MT - Depreciation - MAINT | 20,629.50 | 20,629.50 | 0.00 | 185,665.50 | 185,665.50 | 0.00 | 247,554.00 |
| 59-OP - DEPR & AMORT - OP | | | | | | | |
| 59100OP - Depreciation - OP | 27,441.66 | 27,441.67 | -0.01 | 246,974.95 | 246,974.99 | -0.04 | 329,300.00 |
| Total 59-OP - DEPR & AMORT - OP | 27,441.66 | 27,441.67 | -0.01 | 246,974.95 | 246,974.99 | -0.04 | 329,300.00 |
| Total COGS | 235,954.11 | 291,097.06 | -55,142.95 | 2,377,652.06 | 2,743,690.89 | -366,038.83 | 3,677,606.00 |
| Gross Profit | 321,340.19 | 269,706.50 | 51,633.69 | 517,500.25 | 156,002.33 | 361,497.92 | -102,872.00 |
| Expense | | | | | | | |
| 61 - SALARIES AND BENEFIT - ADM | | | | | | | |
| 61010 - Salaries - REG ADM | 35,213.45 | 24,483.24 | 10,730.21 | 241,147.43 | 232,590.72 | 8,556.71 | 318,282.00 |
| 61020 - Salaries - OT ADM | 70.95 | 36.00 | 34.95 | 641.05 | 292.00 | 349.05 | 400.00 |
| 61030 - Salaries - VAC ADM | 244.50 | 2,244.58 | -2,000.08 | 8,169.30 | 20,201.26 | -12,031.96 | 26,935.00 |
| 61040 - Salaries - SICK ADM | 0.00 | 694.25 | -694.25 | 4,749.16 | 6,248.25 | -1,499.09 | 8,331.00 |
| 61050 - Salaries - HOLIDAY ADM | 1,334.80 | 0.00 | 1,334.80 | 16,413.55 | 8,976.93 | 7,436.62 | 9,725.00 |
| 61100 - Payroll Tax - ADM | 896.31 | 838.30 | 58.01 | 6,689.85 | 7,963.90 | -1,274.05 | 10,898.00 |
| 61200 - Worker's Comp - ADM | 103.22 | 108.62 | -5.40 | 993.50 | 1,031.86 | -38.36 | 1,412.00 |
| 61300 - Employee Group Insurance - ADM | 6,346.11 | 6,115.09 | 231.02 | 55,999.36 | 55,035.73 | 963.63 | 73,381.00 |
| 61400 - Retirement - ADM | 8,987.54 | 9,716.59 | -729.05 | 85,974.51 | 87,449.23 | -1,474.72 | 116,599.00 |
| 61600 - Nationwide - ER Match | 209.00 | 226.42 | -17.42 | 1,985.50 | 2,037.74 | -52.24 | 2,717.00 |
| Total 61 - SALARIES AND BENEFIT - ADM | 53,405.88 | 44,463.09 | 8,942.79 | 422,763.21 | 421,827.62 | 935.59 | 568,680.00 |
| 62 - BOARD EXPENSES | | | | | | | |
| 62100 - Board Director's Fee | 100.00 | 1,500.00 | -1,400.00 | 2,600.00 | 13,500.00 | -10,900.00 | 18,000.00 |
| 62300 - Board Exp - Meals & Lodging | 35.66 | 66.67 | -31.01 | 405.83 | 599.99 | -194.16 | 800.00 |
| 62400 - Board Exp - Education & Training | 0.00 | 16.67 | -16.67 | 0.00 | 149.99 | -149.99 | 200.00 |
| Total 62 - BOARD EXPENSES | 135.66 | 1,583.34 | -1,447.68 | 3,005.83 | 14,249.98 | -11,244.15 | 19,000.00 |
| 63 - PROFESSIONAL SVC - ADM | | | | | | | |
| 63100 - Accounting | 0.00 | 4,000.00 | -4,000.00 | 31,462.96 | 45,310.00 | -13,847.04 | 57,310.00 |
| 63200 - County Services | 16.00 | 106.00 | -90.00 | 46.00 | 954.00 | -908.00 | 1,272.00 |
| 63300 - Legal | 0.00 | 7,500.00 | -7,500.00 | 15,382.50 | 67,500.00 | -52,117.50 | 90,000.00 |
| 63500 - Software Support - ADM | 998.27 | 1,250.00 | -251.73 | 8,150.54 | 11,250.00 | -3,099.46 | 15,000.00 |
| 63900 - Other Professional - ADM | 1,090.23 | 5,286.50 | -4,196.27 | 15,945.44 | 47,578.50 | -31,633.06 | 63,438.00 |
| 63950 - Effluent Management | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 63 - PROFESSIONAL SVC - ADM | 2,104.50 | 18,142.50 | -16,038.00 | 70,987.44 | 172,592.50 | -101,605.06 | 227,020.00 |

Crestline Sanitation District Profit & Loss Budget Performance March 2021

| | Mar 21 | Budget | \$ Over Budget | Jul '20 - Mar 21 | YTD Budget | \$ Over Budget | Annual Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|----------------------|
| 64 · SERVICES AND SUPPLIES - ADM | | | | | | | |
| 64030 · Bank Charges | 860.31 | 999.67 | -139.36 | 9,934.50 | 8,996.99 | 937.51 | 11,996.00 |
| 64040 · Computer Expense | 0.00 | 1,083.34 | -1,083.34 | 1,270.26 | 9,749.98 | -8,479.72 | 13,000.00 |
| 64045 · Due & Subscription | 451.14 | 217.50 | 233.64 | 2,388.16 | 1,957.50 | 430.66 | 2,610.00 |
| 64080 · Janitorial Service | 720.00 | 775.00 | -55.00 | 6,860.00 | 6,975.00 | -115.00 | 9,300.00 |
| 64090 · Lease Equipment - ADM | 48.49 | 1,179.92 | -1,131.43 | 2,520.12 | 10,619.24 | -8,099.12 | 14,159.00 |
| 64095 · Legal Notice | 0.00 | 225.17 | -225.17 | 1,339.02 | 2,026.49 | -687.47 | 2,702.00 |
| 64120 · Office Expense | 182.44 | 384.17 | -201.73 | 2,849.82 | 3,457.49 | -607.67 | 4,610.00 |
| 64130 · Office Supplies | 844.27 | 612.17 | 232.10 | 6,025.41 | 5,509.49 | 515.92 | 7,346.00 |
| 64140 · Pest Control | 336.00 | 349.17 | -13.17 | 3,443.00 | 3,142.49 | 300.51 | 4,190.00 |
| 64150 · Postage & Delivery | 3,007.65 | 3,200.00 | -192.35 | 13,256.10 | 17,582.00 | -4,325.90 | 22,286.00 |
| 64160 · Printing & Publications | 0.00 | 1,307.17 | -1,307.17 | 7,423.48 | 11,764.49 | -4,341.01 | 15,686.00 |
| 64170 · Public Relation | 672.00 | 83.34 | 588.66 | 7,499.97 | 749.98 | 6,749.99 | 1,000.00 |
| 64180 · Maintenance of Equipment | 1,089.48 | 44.34 | 1,045.14 | 2,076.26 | 398.98 | 1,677.28 | 532.00 |
| 64190 · Maintenance of Structure | 641.49 | 1,250.00 | -608.51 | 5,128.32 | 11,250.00 | -6,121.68 | 15,000.00 |
| 64230 · Training | 0.00 | 416.67 | -416.67 | 0.00 | 3,749.99 | -3,749.99 | 5,000.00 |
| 64240 · Travel | 0.00 | 25.00 | -25.00 | 10.24 | 225.00 | -214.76 | 300.00 |
| 64245 · Lodge - Meals | 0.00 | 100.00 | -100.00 | 460.07 | 900.00 | -439.93 | 1,200.00 |
| 66000 · Payroll Expenses | 66.50 | 82.25 | -15.75 | 621.25 | 740.25 | -119.00 | 987.00 |
| Total 64 · SERVICES AND SUPPLIES - ADM | 8,919.77 | 12,334.88 | -3,415.11 | 73,105.98 | 99,795.36 | -26,689.38 | 131,904.00 |
| 68 · BAD DEBTS | | | | | | | |
| 68100 · Bad Debt Expense | 0.00 | | | 4,398.92 | 4,341.00 | 57.92 | 4,341.00 |
| Total 68 · BAD DEBTS | 0.00 | | | 4,398.92 | 4,341.00 | 57.92 | 4,341.00 |
| 69 · DEPR & AMORT - ADM | | | | | | | |
| 69100 · Depreciation - ADM | 455.58 | 455.59 | -0.01 | 4,100.22 | 4,100.23 | -0.01 | 5,467.00 |
| Total 69 · DEPR & AMORT - ADM | 455.58 | 455.59 | -0.01 | 4,100.22 | 4,100.23 | -0.01 | 5,467.00 |
| Total Expense | 65,021.39 | 76,979.40 | -11,958.01 | 578,361.60 | 716,906.69 | -138,545.09 | 956,412.00 |
| Net Ordinary Income | 256,318.80 | 192,727.10 | 63,591.70 | -60,861.35 | -560,904.36 | 500,043.01 | -1,059,284.00 |
| Other Income/Expense | | | | | | | |
| Other Income | | | | | | | |
| 71 · PROP TAXES | | | | | | | |
| 71100 · Prop Taxes- CURR SEC & UNSEC1% | 100,932.73 | 91,400.26 | 9,532.47 | 840,460.57 | 577,709.26 | 262,751.31 | 1,010,040.00 |
| 71300 · Prop Taxes-PRI SEC & UNSEC | 603.47 | 497.22 | 106.25 | 9,687.53 | 6,049.56 | 3,637.97 | 6,600.00 |
| 71500 · Int & Pen Delinquent Taxes | 95.95 | 80.00 | 15.95 | 943.28 | 900.00 | 43.28 | 1,000.00 |
| Total 71 · PROP TAXES | 101,632.15 | 91,977.48 | 9,654.67 | 851,091.38 | 584,658.82 | 266,432.56 | 1,017,640.00 |
| 72 · SPECIAL ASSESSMENTS | | | | | | | |
| 72100 · Special Assessment - CURRENT | 0.00 | | | 10,940.00 | 11,500.00 | -560.00 | 11,500.00 |
| 72200 · Special Assessment - PRIOR | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 72300 · Special Assessment-DELQ&PENALTY | 50.96 | 100.00 | -49.04 | 311.77 | 360.00 | -48.23 | 530.00 |
| 72500 · Special Assessment SU01-DLQ&PEN | 3,278.27 | 124.87 | 3,153.40 | 12,931.91 | 6,131.43 | 6,800.48 | 10,326.00 |
| Total 72 · SPECIAL ASSESSMENTS | 3,329.23 | 224.87 | 3,104.36 | 24,183.68 | 17,991.43 | 6,192.25 | 22,356.00 |
| 73 · GRANTS AND AIDS | | | | | | | |
| 73100 · General Tax Levy- HOMEOWNER EXM | 0.00 | 0.00 | 0.00 | 4,986.73 | 4,985.95 | 0.78 | 10,089.00 |
| Total 73 · GRANTS AND AIDS | 0.00 | 0.00 | 0.00 | 4,986.73 | 4,985.95 | 0.78 | 10,089.00 |

Crestline Sanitation District Profit & Loss Budget Performance March 2021

| | Mar 21 | Budget | \$ Over Budget | Jul '20 - Mar 21 | YTD Budget | \$ Over Budget | Annual Budget |
|---|-------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|
| 76 · CONNECTION FEE | | | | | | | |
| 76000 · Connection Fees | 0.00 | 0.00 | 0.00 | 22,045.46 | 0.00 | 22,045.46 | 0.00 |
| Total 76 · CONNECTION FEE | 0.00 | 0.00 | 0.00 | 22,045.46 | 0.00 | 22,045.46 | 0.00 |
| 79 · OTHER INCOMES | | | | | | | |
| 77000 · Interest Income | 7,185.49 | 6,716.00 | 469.49 | 98,911.60 | 60,444.00 | 38,467.60 | 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 | -24,334.01 | 0.00 | -24,334.01 | -80,403.43 | 0.00 | -80,403.43 | 0.00 |
| 78000 · Gain / Loss on Sales of Fixed A | 0.00 | | | 7,500.00 | | | |
| 79200 · Worker's Comp Insurance Claim | 3,803.92 | | | 7,771.80 | | | |
| 79500 · Other Income | 76.53 | 83.33 | -6.80 | 76.53 | 750.01 | -673.48 | 1,000.00 |
| Total 79 · OTHER INCOMES | -13,268.07 | 6,799.33 | -20,067.40 | 33,856.50 | 61,194.01 | -27,337.51 | 81,592.00 |
| Total Other Income | 91,693.31 | 99,001.68 | -7,308.37 | 936,163.75 | 668,830.21 | 267,333.54 | 1,131,677.00 |
| Other Expense | | | | | | | |
| 80 · OTHER EXPENSES | | | | | | | |
| 83000 · Election Cost | 0.00 | | | 0.00 | 25,000.00 | -25,000.00 | 25,000.00 |
| 84000 · Tax Deduction | 252.73 | 200.00 | 52.73 | 2,120.38 | 1,652.00 | 468.38 | 2,685.00 |
| Total 80 · OTHER EXPENSES | 252.73 | 200.00 | 52.73 | 2,120.38 | 26,652.00 | -24,531.62 | 27,685.00 |
| Total Other Expense | 252.73 | 200.00 | 52.73 | 2,120.38 | 26,652.00 | -24,531.62 | 27,685.00 |
| Net Other Income | 91,440.58 | 98,801.68 | -7,361.10 | 934,043.37 | 642,178.21 | 291,865.16 | 1,103,992.00 |
| Net Income | 347,759.38 | 291,528.78 | 56,230.60 | 873,182.02 | 81,273.85 | 791,908.17 | 44,708.00 |

Crestline Sanitation District
Statement of Cash Flows
March 2021

| | Mar 21 |
|--|----------------------|
| OPERATING ACTIVITIES | |
| Net Income | 347,759.38 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 12000 · Accounts Receivable | -120,197.56 |
| 12400 · COBRA Receivable | 1,161.50 |
| 12410 · COBRA Dental | 118.01 |
| 12700 · Pumped Waste | 47.40 |
| 13200 · Taxes Receivable | -102,953.17 |
| 13300 · SU01-Delinq Tax Roll Receivable | 25,587.90 |
| 13350 · SS01 - Sewer Availability Recv | 860.05 |
| 14100 · Prepaid Expense | -491.72 |
| 14200 · Prepaid Insurance | 10,868.84 |
| 14300 · Prepaid Worker's Comp | 4,166.48 |
| 20000 · Accounts Payable | -6,087.60 |
| 21600 · Employee Appreciation Fund | 54.51 |
| 22000 · Payroll Liabilities | -2.75 |
| 22200 · Retirement Payable | 3.40 |
| Net cash provided by Operating Activities | 160,894.67 |
| INVESTING ACTIVITIES | |
| 16200 · Accm.Depr - Improvement to Land | 10,569.75 |
| 16300 · Accm Depr - Structures & Imprv | 26,071.93 |
| 16400 · Accm Depr - Vehicles | 4,657.42 |
| 16500 · Accm Depr - Equipment | 2,421.83 |
| 16800 · Accm. Amortization | 4,145.32 |
| 16900 · Accm Depr - Capital Lease Asset | 660.49 |
| 17340 · SCADA System | -5,467.00 |
| 17376 · Electrical Upgrades | -21.54 |
| 17850 · N.O.V. | -4,722.66 |
| Net cash provided by Investing Activities | 38,315.54 |
| FINANCING ACTIVITIES | |
| 27300 · Capital Lease Obligation | -725.19 |
| Net cash provided by Financing Activities | -725.19 |
| Net cash increase for period | 198,485.02 |
| Cash at beginning of period | 10,136,632.30 |
| Cash at end of period | 10,335,117.32 |

