



Crestline Sanitation District

Executive Summary - October 2021

SUMMARY STATEMENT OF NET POSITION

	10/31/2021	10/31/2020	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,295,393	\$ 9,292,448	\$ 1,002,945	\$ 10,369,640
Receivables	1,042,323	1,113,475	(71,152)	1,106,413
Other current assets	194,218	173,022	21,196	138,275
Total current assets	11,531,934	10,578,945	952,989	11,614,328
Capital assets, net	9,800,458	9,776,121	24,337	9,743,687
Deferred outflows of resources	3,161,243	2,455,285	705,958	2,690,604
Total Assets and Deferred Outflows of Resources	24,493,635	22,810,351	1,683,284	24,048,619
Current liabilities	163,977	175,484	(11,507)	181,287
Noncurrent liabilities	5,687,138	4,338,736	1,348,402	4,786,390
Deferred inflows of resources	151,152	231,085	(79,933)	204,441
Total Liabilities and Deferred Inflows of Resources	6,002,267	4,745,305	1,256,962	5,172,118
Net Position	\$ 18,491,368	\$ 18,065,046	\$ 426,322	\$ 18,876,501

SUMMARY STATEMENT OF CHANGES IN NET POSITION

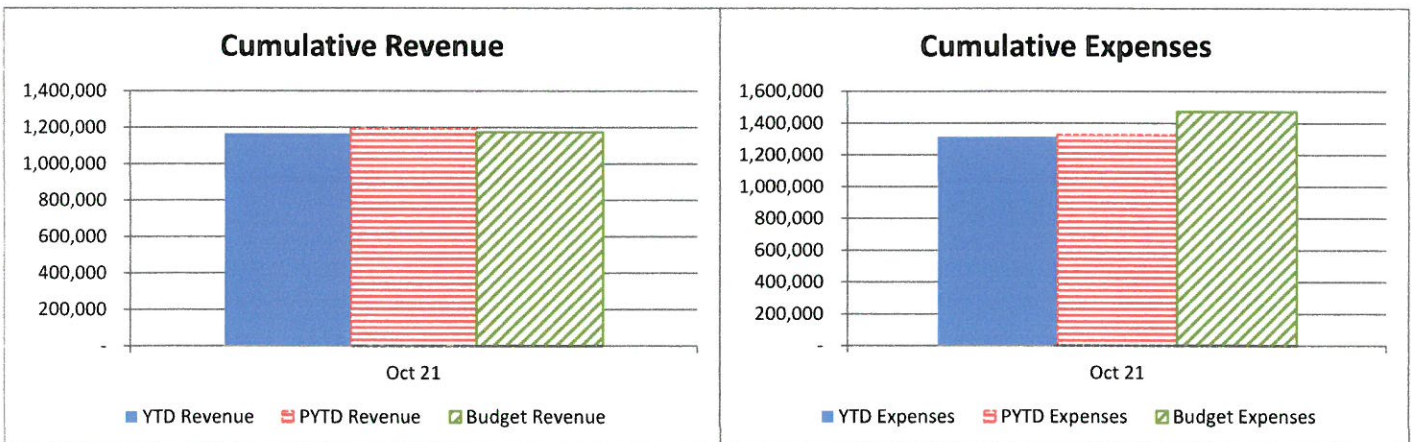
	Oct 2021	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 23,676	\$ 1,160,377	\$ 1,147,074	\$ 13,303
Operating expenses	(271,832)	(1,048,878)	(1,148,526)	99,648
Administrative expenses	(57,385)	(266,388)	(323,017)	56,629
Other income	(20,571)	7,625	27,952	(20,327)
Other expenses	-	-	-	-
Change in net position	\$ (326,112)	\$ (147,264)	\$ (296,517)	\$ 149,253

LIQUIDITY RATIOS

	10/31/2021	10/31/2020	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	62.8	53.0	9.8	59.6
Current ratio (current assets / current liabilities)	70.3	60.3	10.0	66.6
Working capital (current assets - current liabilities)	\$ 11,367,957	\$ 10,403,461	\$ 964,496	\$ 11,433,040

CAPITAL BUDGET

	Oct 2021	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 10,081	\$ 173,044	\$ 944,000	\$ 770,956
Master Plan Projects	-	-	1,889,400	1,889,400



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

11:31 AM
11/02/21
Accrual Basis

	Oct 31, 21
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,746,952.41
10200 · Cash in Bank - Payroll	69,700.79
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,817,152.50
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,158.36
11101 · Investments - Wealth&Fiduciary	7,627,790.81
11200 · Investments - CalTRUST	768,291.41
Total 11 · INVESTMENTS	8,478,240.58
Total Checking/Savings	10,295,393.08
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	109,758.98
12100 · A/R - Pilot Rock	1,950.00
12400 · COBRA Receivable	2,668.36
12410 · COBRA Dental	686.40
12700 · Pumped Waste	1,690.53
Total 12 · ACCTS RECEIVABLE	116,754.27
Total Accounts Receivable	116,754.27
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-DeInq Tax Roll Receivable	355,228.03
13350 · SS01 - Sewer Availability Recv	16,185.12
13500 · Accrued A/R	554,650.10
13700 · Other Receivables	-494.88
Total 13 · OTHER RECEIVABLE	925,568.37

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	Oct 31, 21
14 · PREPAID	
14100 · Prepaid Expense	491.73
14200 · Prepaid Insurance	104,943.06
14300 · Prepaid Worker's Comp	74,334.86
Total 14 · PREPAID	179,769.65
Total Other Current Assets	1,119,786.98
Total Current Assets	11,531,934.33
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,454.99
15300 · Structures & Improvements	11,798,025.53
15400 · Vehicles	1,374,414.68
15500 · Equipments	656,307.52
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	31,807,411.32
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,105,563.66
16300 · Accm Depr - Structures & Imprv	-5,470,851.25
16400 · Accm Depr - Vehicles	-1,003,673.51
16500 · Accm Depr - Equipment	-484,448.64
16800 · Accm. Amortization	-158,897.47
16900 · Accm Depr - Capital Lease Asset	-24,438.24
Total 16 · ACCM DEPRECIATIONS	-23,247,872.77
Total Fixed Assets	8,559,538.55
Other Assets	
17 · CIP	
17340 · SCADA System	36,343.10
17345 · Miscellaneous Upgrades	3,060.36
17376 · Electrical Upgrades	7,481.88
17377 · Vehicle Replacement	32,327.29
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	893,324.55
17840 · Trakstar Camera	39,775.61
17850 · N.O.V.	108,690.05
17860 · SC Automatic Bar Screen	4,900.00

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17870 · HC Lab Roof & Belt Press Roof	22,511.38
17880 · Seal Coating & Striping	37,777.00
Total 17 · CIP	1,240,918.97
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	354,107.00
19830 · Deferred Outflows - Actuarial	1,309,638.00
19850 · Deferred Outflow-OPEB Actuarial	1,497,498.00
Total 19 · DEFERRED OUTFLOWS	3,161,243.00
Total Other Assets	4,402,161.97
TOTAL ASSETS	24,493,634.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	3,228.12
20000 · Accounts Payable	3,228.12
Total Accounts Payable	3,228.12
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	4,878.01
Total 21 · OTHER CURRENT LIAB.	5,859.90
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-33.94
22100 · Payroll Tax Payable	-2,062.33
22200 · Retirement Payable	-1,128.25
Total 22 · PR LIABILITIES	-3,224.52
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	48,884.87
23150 · Accrued Payroll Tax	888.75
23200 · Accrued Retirement	15,912.52
23250 · Accrued Worker's Comp	1,824.59
Total 23 · ACCRUED LIABILITIES	67,510.73

**Crestline Sanitation District
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24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,261.67
25950 · Curr Portion-Share of County POB	56,850.00
25970 · Curr Portion of CLO	7,490.76
Total 24 · OTHER LIABILITIES	90,602.43
Total Other Current Liabilities	160,748.54
Total Current Liabilities	163,976.66
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	22,991.29
27400 · Employee Compensated Abs-LT	105,046.74
27500 · Share of County POB	107,852.00
27700 · OPEB Obligation	2,295,938.00
27800 · Pension Liability	3,162,801.00
27970 · Less Current Portion of CLO	-7,490.76
Total 27 · LONG TERM LIABILITIES	5,687,138.27
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	151,152.00
Total 29 · DEFERRED INFLOWS	151,152.00
Total Long Term Liabilities	5,838,290.27
Total Liabilities	6,002,266.93
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,771,925.46
33000 · Unrestricted Net Assets	-2,543,844.21
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	2,025,849.00
34300 · Replacement Reserve	5,639,912.00
34400 · Catastrophic Reserve	2,274,436.00
34500 · Curr Yr Capital Budget Reserve	1,029,500.00
Total 34000 · Board Designated Reserves	10,969,697.00
Total 30 · NET ASSETS	18,197,778.25

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39000 - *Unrestricted Net Assets	440,854.02
Net Income	-147,264.35
Total Equity	18,491,367.92
TOTAL LIABILITIES & EQUITY	24,493,634.85

Crestline Sanitation District

Profit & Loss Budget Performance

October 2021

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11/02/21
Accrual Basis

	Oct 21	Budget	\$ Over Budget	Jul - Oct 21	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	2,272.30	2,779.00	-506.70	1,115,862.56	1,115,558.00	304.56	3,346,675.00
42000 - Sewer Penalties	16,344.57	9,000.00	7,344.57	28,268.27	17,000.00	11,268.27	72,400.00
43000 - Pumped Waste Permits	4,397.62	2,000.00	2,397.62	13,403.15	11,000.00	2,403.15	25,625.00
44000 - Permit & Inspection Fees	0.00	219.00	-219.00	219.00	876.00	-657.00	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	650.00	650.00	0.00	2,600.00	2,600.00	0.00	120,000.00
47000 - Pilot Rock Camp Fee	12.00	20.00	-8.00	24.00	40.00	-16.00	7,800.00
48000 - Other Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	100.00
49000 - Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 - REVENUE	23,676.49	14,668.00	9,008.49	1,160,376.98	1,147,074.00	13,302.98	3,574,800.00
Total Income	23,676.49	14,668.00	9,008.49	1,160,376.98	1,147,074.00	13,302.98	3,574,800.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	22,050.55	28,628.00	-6,577.45	94,888.02	114,512.00	-19,623.98	372,181.00
51020MT - Salaries - OT	0.00	40.00	-40.00	0.00	160.00	-160.00	500.00
51030MT - Salaries - VAC	2,227.92	2,202.00	25.92	7,070.77	8,810.00	-1,739.23	26,426.00
51040MT - Salaries - SICK	873.02	1,697.00	-823.98	7,447.00	6,788.00	659.00	20,364.00
51050MT - Salaries - HOLIDAY	434.88	1,698.00	-1,263.12	3,318.66	5,094.00	-1,775.34	23,773.00
51060MT - Salaries - ON CALL / STANDBY	1,964.64	2,241.75	-277.11	10,060.55	8,967.00	1,093.55	26,901.00
51070MT - Salaries - CALL BACK	303.24	167.00	136.24	613.60	666.00	-52.40	2,000.00
51100MT - Payroll Tax	583.93	722.54	-138.61	2,854.57	2,890.16	-35.59	9,393.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	1,066.66	-1,066.66	3,200.00
51200MT - Worker's Comp	1,435.71	2,608.92	-1,173.21	6,510.26	10,435.68	-3,925.42	33,916.00
51300MT - Employee Group Insurance	7,671.28	9,699.25	-2,027.97	30,708.27	38,797.00	-8,088.73	116,391.00
51350MT - OPEB Cost	0.00	13,088.77	-13,088.77	0.00	52,355.08	-52,355.08	170,154.00
51400MT - Retirement	9,822.46	6,000.00	3,822.46	43,415.78	24,000.00	19,415.78	60,000.00
51450MT - Pension Expense - MT	0.00	162.00	-162.00	0.00	648.00	-648.00	2,106.00
51500MT - Seasonal MT Workers	2,236.32	6,000.00	-3,763.68	13,542.17	24,000.00	-10,457.83	60,000.00
51600MT - Nationwide ER Match	252.00	162.00	90.00	1,008.00	648.00	360.00	2,106.00
Total 51-MT - Salaries & Benefit - MAINT	49,855.95	69,221.90	-19,365.95	221,437.65	275,189.58	-53,751.93	867,305.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	49,189.62	45,674.76	3,514.86	187,212.21	182,699.04	4,513.17	593,772.00
51020OP - Salaries - OT	261.00	541.67	-280.67	548.42	2,166.66	-1,618.24	6,500.00
51030OP - Salaries - VAC	2,067.91	3,887.00	-1,819.09	14,613.42	15,548.00	-934.58	46,644.00
51040OP - Salaries - SICK	1,452.21	2,719.00	-1,266.79	11,145.35	10,876.00	269.35	32,628.00
51050OP - Salaries - HOLIDAY	1,002.46	2,720.71	-1,718.25	8,788.73	8,162.13	626.60	38,090.00
51060OP - Salaries - ON CALL / STANDBY	2,911.25	2,946.67	-35.42	10,104.33	11,786.66	-1,682.33	35,360.00
51070OP - Salaries - Call Back	339.16	50.00	289.16	444.86	200.00	244.86	600.00
51100OP - Payroll Tax	825.89	1,148.46	-322.57	3,778.36	4,593.84	-815.48	14,930.00
51200OP - Worker's Comp	2,676.64	4,146.92	-1,470.28	11,144.91	16,587.68	-5,442.77	53,910.00
51300OP - Employee Group Insurance	11,283.14	11,811.58	-528.44	47,283.33	47,246.32	37.01	141,739.00
51400OP - Retirement	0.00	21,688.08	-21,688.08	0.00	86,752.32	-86,752.32	281,945.00
51450OP - Pension Expense	21,229.41	0.00	21,229.41	85,669.25	0.00	85,669.25	0.00

Crestline Sanitation District

Profit & Loss Budget Performance

October 2021

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11/02/21

Accrual Basis

	Oct 21	Budget	\$ Over Budget	Jul - Oct 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	120.00	122.00	-2.00	504.00	488.00	16.00	1,586.00
Total 51-OP - SALARIES & BENEFIT - OP	93,358.69	97,456.85	-4,098.16	381,237.17	387,106.65	-5,869.48	1,247,704.00
53-MT - PROFESSIONAL SVC-MAINT	200.11	364.33	-164.22	844.89	1,457.34	-612.45	4,372.00
53900MT - Other Professional Svc	200.11	364.33	-164.22	844.89	1,457.34	-612.45	4,372.00
Total 53-MT - PROFESSIONAL SVC-MAINT	200.11	364.33	-164.22	844.89	1,457.34	-612.45	4,372.00
53-OP - PROFESSIONAL SVC - OP	0.00	1,666.67	-1,666.67	0.00	6,666.64	-6,666.64	20,000.00
53300OP - Engineering	0.00	4,724.08	2,284.24	15,626.95	18,896.32	-3,269.37	56,689.00
53400OP - Laboratory Analysis	7,008.32	3,500.00	-758.00	11,837.78	15,500.00	-3,662.22	57,091.00
53700OP - Permits & Fees	2,742.00	334.08	-334.08	0.00	1,336.32	-1,336.32	4,009.00
53900OP - Other Professional	0.00	10,224.83	-474.51	27,464.73	42,399.28	-14,934.55	137,789.00
Total 53-OP - PROFESSIONAL SVC - OP	9,750.32	10,224.83	-474.51	27,464.73	42,399.28	-14,934.55	137,789.00
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	416.67	-416.67	0.00	1,666.66	-1,666.66	5,000.00
54060MT - Equipment Rental	0.00	810.00	500.92	4,148.48	3,240.00	908.48	9,720.00
54080MT - Clothing & Laundry	1,310.92	1,743.08	-1,435.58	2,386.70	6,972.32	-4,585.62	20,917.00
54170MT - Auto Expense - General	307.50	641.42	-67.85	2,205.80	2,565.66	-359.86	7,697.00
54182MT - Maintenance of Equipment	573.57	630.50	-630.50	633.70	2,522.00	-1,888.30	7,566.00
54184MT - Maintenance of Structures	0.00	250.00	-250.00	6.45	1,000.00	-993.55	3,000.00
54200MT - Small Tools	0.00	324.83	5.64	476.31	1,299.32	-823.01	3,898.00
54210MT - Supplies - Shop	330.47	321.42	-321.42	217.23	1,285.64	-1,068.41	3,857.00
54220MT - Supplies - Field	0.00	5,137.92	-2,615.46	10,074.67	20,551.60	-10,476.93	61,655.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	2,522.46	5,137.92	-2,615.46	10,074.67	20,551.60	-10,476.93	61,655.00
54-OP - SERVICE AND SUPPLIES - OP	0.00	2,254.92	-2,254.92	6,838.39	9,019.68	-2,181.29	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	-1,272.72	1,998.96	5,743.32	-3,744.36	17,230.00
54023OP - Auto Expense - General	163.11	268.00	-268.00	787.95	1,072.00	-284.05	3,216.00
54030OP - Communication	0.00	108.33	-108.33	0.00	433.32	-433.32	1,300.00
54040OP - Due & Subscription	0.00	1,275.58	-1,275.58	0.00	5,102.32	-5,102.32	15,307.00
54050OP - Equipment Purchase	0.00	324.33	-324.33	3,761.58	1,297.32	2,464.26	3,892.00
54060OP - Equipment Rental	7,358.17	6,582.42	765.75	29,432.68	26,369.64	3,063.04	79,109.00
54070OP - Insurance	3,510.67	3,089.41	421.26	14,042.68	12,357.64	1,685.04	37,073.00
54075OP - Insurance - Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54078OP - Janitorial Service	1,047.73	979.50	68.23	4,306.82	3,918.00	388.82	11,754.00
54080OP - Clothing & Laundry	0.00	150.08	-150.08	514.36	600.32	-85.96	1,801.00
54090OP - Lodge & Meals	0.00	9.50	-9.50	0.00	38.00	-38.00	114.00
54100OP - Misc Expense	0.00	5,955.25	23,580.40	42,573.95	23,821.00	18,752.95	71,463.00
54182OP - Maintenance of Equipment	29,535.65	2,812.83	-2,015.36	4,604.61	11,251.32	-6,646.71	33,754.00
54184OP - Maintenance of Structures	797.47	7,500.00	307.00	13,969.75	16,500.00	-2,530.25	31,814.00
54185OP - Memberships/Certifications	7,807.00	525.25	-573.64	1,950.65	2,101.00	-150.35	6,303.00
54190OP - Safety Equipment	-48.39	88.75	-61.64	1,136.81	355.00	781.81	1,065.00
54200OP - Small Tools	27.11	318.41	459.71	1,168.53	1,273.64	-105.11	3,821.00
54220OP - Supplies	778.12	2,434.17	-1,411.50	8,612.85	9,736.64	-1,123.79	29,210.00
54310OP - Special Dept - Chlorine / Salt	1,022.67	4,323.83	-2,607.37	18,850.48	17,295.32	1,555.16	51,886.00
54320OP - Special Dept - Sludge /Chemical	1,716.46	0.00	0.00	0.00	1,500.00	-1,500.00	9,231.00
54330OP - Special Dept - Oxygen/Propane	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Profit & Loss Budget Performance

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	Oct 21	Budget	\$ Over Budget	Jul - Oct 21	YTD Budget	\$ Over Budget	Annual Budget
543400P · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	11,666.64	-11,666.64	35,000.00
544000P · Training	444.28	1,666.67	-1,222.39	2,768.81	6,666.64	-3,897.83	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	54,160.05	45,029.73	9,130.32	157,319.86	168,118.76	-10,798.90	491,402.00
56 · UTILITIES - OP							
561000P · Telephone	4,454.78	4,922.42	-467.64	18,493.16	19,689.64	-1,196.48	59,069.00
562100P · Utilities - Electric	8,103.42	9,191.50	-1,088.08	32,955.69	36,766.00	-3,810.31	110,298.00
562200P · Utilities - Gas	28.69	382.25	-353.56	80.30	1,529.00	-1,448.70	4,587.00
562300P · Utilities - Water	798.65	903.00	-104.35	3,326.87	3,612.00	-285.13	10,836.00
562400P · Utilities - Trash	527.83	532.58	-4.75	2,111.32	2,130.32	-19.00	6,391.00
563000P · Refuse Disposal	0.00	196.33	-196.33	1,246.59	785.32	461.27	2,356.00
Total 56 · UTILITIES - OP	13,913.37	16,128.08	-2,214.71	58,213.93	64,512.28	-6,298.35	193,537.00
59-MT · Depreciation - MAINT							
591000MT · Depreciation Expense	20,629.50	21,267.50	-638.00	82,518.00	85,070.00	-2,552.00	255,210.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,267.50	-638.00	82,518.00	85,070.00	-2,552.00	255,210.00
59-OP · DEPR & AMORT - OP							
591000OP · Depreciation - OP	27,441.66	26,030.08	1,411.58	109,766.64	104,120.32	5,646.32	312,361.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	26,030.08	1,411.58	109,766.64	104,120.32	5,646.32	312,361.00
Total COGS	271,832.11	290,861.22	-19,029.11	1,048,877.54	1,148,525.81	-99,648.27	3,571,335.00
Gross Profit	-248,155.62	-276,193.22	28,037.60	111,499.44	-1,451.81	112,951.25	3,465.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	29,470.60	25,346.92	4,123.68	104,696.43	101,387.68	3,308.75	329,510.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	87.71	120.00	-32.29	400.00
61030 · Salaries - VAC ADM	201.44	2,263.40	-2,061.96	4,876.96	9,053.66	-4,176.70	27,161.00
61040 · Salaries - SICK ADM	541.37	707.33	-165.96	4,339.63	2,829.36	1,510.27	8,488.00
61050 · Salaries - HOLIDAY ADM	12.59	707.79	-695.20	2,825.88	2,123.37	702.51	9,909.00
61100 · Payroll Tax - ADM	735.36	865.54	-130.18	2,840.77	3,462.16	-621.39	11,252.00
61200 · Worker's Comp - ADM	107.10	180.38	-73.28	440.01	721.52	-281.51	2,345.00
61300 · Employee Group Insurance - ADM	6,385.66	6,007.58	378.08	25,464.14	24,030.32	1,433.82	72,091.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	9,935.68	9,336.84	598.84	41,041.59	37,347.36	3,694.23	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	836.00	836.00	0.00	2,717.00
Total 61 · SALARIES AND BENEFIT - ADM	47,598.80	45,664.78	1,934.02	187,449.12	181,911.43	5,537.69	585,252.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	500.00	1,500.00	-1,000.00	1,900.00	6,000.00	-4,100.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	25.36	266.64	-241.28	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	66.64	-66.64	200.00
Total 62 · BOARD EXPENSES	500.00	1,583.34	-1,083.34	1,925.36	6,333.28	-4,407.92	19,000.00

Crestline Sanitation District Profit & Loss Budget Performance October 2021

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Accrual Basis

	Oct 21	Budget	\$ Over Budget	Jul - Oct 21	YTD Budget	\$ Over Budget	Annual Budget
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	5,099.84	-5,099.84	17,543.38	35,043.88	-17,500.50	58,457.00
63200 · County Services	6.00	108.17	-102.17	18.00	432.64	-414.64	1,298.00
63300 · Legal	0.00	8,000.00	-8,000.00	9,800.00	32,000.00	-22,198.00	90,000.00
63500 · Software Support - ADM	520.81	1,250.00	-729.19	2,319.80	5,000.00	-2,680.20	15,000.00
63900 · Other Professional - ADM	2,290.45	2,449.58	-159.13	8,811.83	9,798.32	-986.49	29,395.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	2,817.26	16,907.59	-14,090.33	38,495.01	82,274.84	-43,779.83	194,150.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,486.27	1,375.30	110.97	4,761.72	4,457.81	303.91	14,054.00
64040 · Computer Expense	0.00	1,083.33	-1,083.33	1,549.58	4,333.32	-2,783.74	13,000.00
64045 · Due & Subscription	225.98	305.00	-79.02	832.59	1,220.00	-387.41	3,680.00
64080 · Janitorial Service	720.00	790.50	-70.50	3,060.00	3,162.00	-102.00	9,486.00
64090 · Lease Equipment - ADM	0.00	515.17	-515.17	840.04	2,060.64	-1,220.60	6,182.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	459.50	-459.50	2,757.00
64120 · Office Expense	531.96	340.25	191.71	1,206.15	1,361.00	-154.85	4,083.00
64130 · Office Supplies	731.11	670.92	60.19	1,910.25	2,683.64	-773.39	8,051.00
64140 · Pest Control	995.00	400.17	594.83	1,974.00	1,600.64	373.36	4,802.00
64150 · Postage & Delivery	0.00	700.00	-700.00	6,058.70	7,603.20	-1,544.50	22,732.00
64160 · Printing & Publications	176.00	1,333.33	-1,157.33	4,364.09	5,333.32	-969.23	16,000.00
64170 · Public Relation	998.05	808.92	189.13	2,598.05	3,235.64	-637.59	2,168.00
64180 · Maintenance of Equipment	0.00	180.67	-180.67	519.59	722.64	-203.05	9,707.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	2,401.02	5,000.00	-2,598.98	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	1,666.64	-1,666.64	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	100.00	-100.00	300.00
64245 · Lodge - Meals	92.87	100.00	-7.13	166.82	400.00	-233.18	1,200.00
66000 · Payroll Expenses	56.00	83.92	-27.92	257.25	335.64	-78.39	1,007.00
Total 64 · SERVICES AND SUPPLIES - ADM	6,013.24	10,379.15	-4,365.91	32,499.85	45,735.63	-13,235.78	139,189.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,195.99	4,487.00	-291.01	4,487.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	4,195.99	4,487.00	-291.01	4,487.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	455.58	568.58	-113.00	1,822.32	2,274.32	-452.00	6,823.00
Total 69 · DEPR & AMORT - ADM	455.58	568.58	-113.00	1,822.32	2,274.32	-452.00	6,823.00
Total Expense	57,384.88	75,103.44	-17,718.56	266,387.65	323,016.50	-56,628.85	948,901.00
Net Ordinary Income	-305,540.50	-351,296.66	45,756.16	-154,888.21	-324,468.31	169,580.10	-945,436.00
Other Income/Expense							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	1,142,400.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	6,600.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Total 71 · PROP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	1,150,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
October 2021

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 11/02/21
 Accrual Basis

	Oct 21	Budget	\$ Over Budget	Jul - Oct 21	YTD Budget	\$ Over Budget	Annual Budget
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	11,010.00	11,500.00	-490.00	11,500.00
72300 · Special Assessment-DELQ&PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	530.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	0.00	0.00	0.00	10,326.00
Total 72 · SPECIAL ASSESSMENTS	0.00	0.00	0.00	11,010.00	11,500.00	-490.00	22,356.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	10,089.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	0.00	0.00	0.00	10,089.00
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	3,740.91	0.00	3,740.91	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	3,740.91	0.00	3,740.91	0.00
79 · OTHER INCOMES							
77000 · Interest Income	7,057.64	4,029.58	3,028.06	28,287.27	16,118.36	12,168.91	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	-27,628.87	0.00	-27,628.87	-35,414.32	0.00	-35,414.32	0.00
79500 · Other Income	0.00	83.33	-83.33	0.00	333.32	-333.32	1,000.00
Total 79 · OTHER INCOMES	-20,571.23	4,112.91	-24,684.14	-7,127.05	16,451.68	-23,578.73	49,355.00
Total Other Income	-20,571.23	4,112.91	-24,684.14	7,623.86	27,951.68	-20,327.82	1,231,800.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84000 · Tax Deduction	0.00	0.00	0.00	0.00	0.00	0.00	2,685.00
Total 80 · OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	2,685.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	2,685.00
Net Other Income	-20,571.23	4,112.91	-24,684.14	7,623.86	27,951.68	-20,327.82	1,229,115.00
Net Income	-326,111.73	-347,183.75	21,072.02	-147,264.35	-296,516.63	149,252.28	283,679.00

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

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11/02/21

	Oct 21
OPERATING ACTIVITIES	
Net Income	-326,111.73
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	92,050.22
12400 · COBRA Receivable	-591.19
12410 · COBRA Dental	-449.96
12700 · Pumped Waste	248.38
13700 · Other Receivables	494.88
14100 · Prepaid Expense	245.86
14200 · Prepaid Insurance	10,868.84
14300 · Prepaid Worker's Comp	4,219.45
20000 · Accounts Payable	-32,075.08
22000 · Payroll Liabilities	-470.75
22100 · Payroll Tax Payable	-1,687.21
22200 · Retirement Payable	-564.58
Net cash provided by Operating Activities	-253,822.87
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	-3,393.09
17850 · N.O.V.	-6,688.34
Net cash provided by Investing Activities	38,445.31
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.20
Net cash provided by Financing Activities	-725.20
Net cash increase for period	-216,102.76
Cash at beginning of period	10,511,495.84
Cash at end of period	10,295,393.08

