

Crestline Sanitation District

Executive Summary - December 2020

SUMMARY STATEMENT OF NET POSITION

| | 12/31/2020 | 12/31/2019 | Change | Avg. Last 12 Mo. |
|---|---------------|---------------|------------|------------------|
| Cash and investments | \$ 10,015,568 | \$ 9,451,126 | \$ 564,442 | \$ 9,632,646 |
| Receivables | 1,031,250 | 1,058,382 | (27,132) | 1,143,912 |
| Other current assets | 140,620 | 125,275 | 15,345 | 104,597 |
| Total current assets | 11,187,438 | 10,634,783 | 552,655 | 10,881,155 |
| Capital assets, net | 9,729,150 | 9,413,819 | 315,331 | 9,593,615 |
| Deferred outflows of resources | 2,455,285 | 853,023 | 1,602,262 | 1,081,918 |
| Total Assets and Deferred Outflows of Resources | 23,371,873 | 20,901,625 | 2,470,248 | 21,556,688 |
| Current liabilities | 161,517 | 318,967 | (157,450) | 250,915 |
| Noncurrent liabilities | 4,337,285 | 2,376,217 | 1,961,068 | 2,654,712 |
| Deferred inflows of resources | 231,085 | 382,223 | (151,138) | 360,632 |
| Total Liabilities and Deferred Inflows of Resources | 4,729,887 | 3,077,407 | 1,652,480 | 3,266,259 |
| Net Position | \$ 18,641,986 | \$ 17,824,218 | \$ 817,768 | \$ 18,290,429 |

SUMMARY STATEMENT OF CHANGES IN NET POSITION

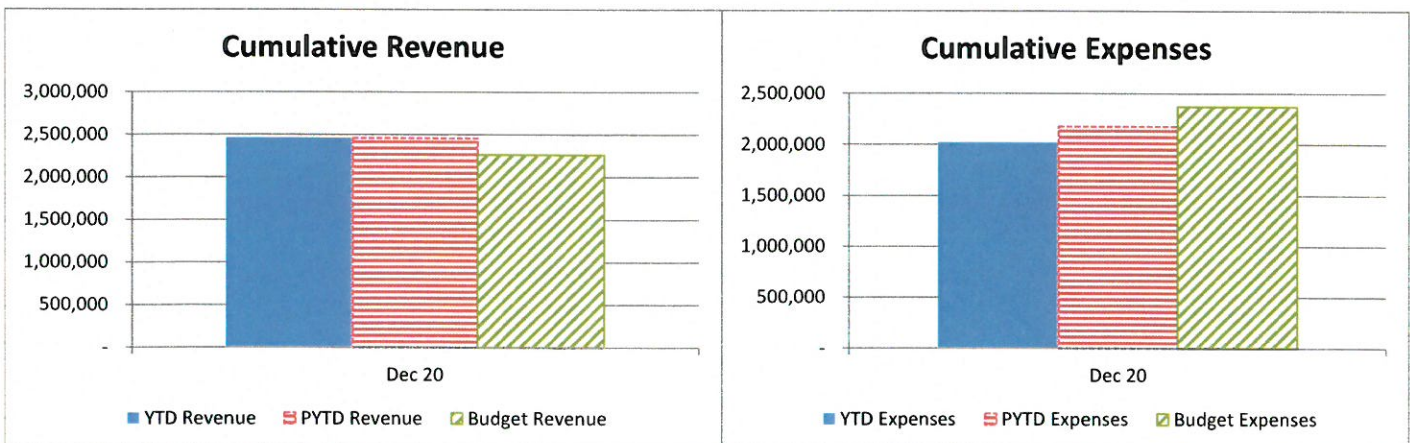
| | Dec 2020 | YTD Actual | YTD Budget | Variance to Budget |
|-------------------------|------------|--------------|--------------|--------------------|
| Operating revenues | \$ 6,771 | \$ 1,699,589 | \$ 1,751,166 | \$ (51,577) |
| Operating expenses | (257,850) | (1,630,818) | (1,858,656) | 227,838 |
| Administrative expenses | (50,621) | (387,362) | (486,172) | 98,810 |
| Other income | 475,654 | 764,493 | 454,169 | 310,324 |
| Other expenses | (1,165) | (1,694) | (26,300) | 24,606 |
| Change in net position | \$ 172,789 | \$ 444,208 | \$ (165,793) | \$ 610,001 |

LIQUIDITY RATIOS

| | 12/31/2020 | 12/31/2019 | Change | Avg. Last 12 Mo. |
|--|---------------|---------------|------------|------------------|
| Quick ratio (cash and investments / current liabilities) | 62.0 | 29.6 | 32.4 | 45.4 |
| Current ratio (current assets / current liabilities) | 69.3 | 33.3 | 36.0 | 51.5 |
| Working capital (current assets - current liabilities) | \$ 11,025,921 | \$ 10,315,816 | \$ 710,105 | \$ 10,659,496 |

CAPITAL BUDGET

| | Dec 2020 | YTD Actual | Total Budget | Remaining Budget |
|--|----------|------------|--------------|------------------|
| Capital assets and Construction In Progress projects | \$ 5,692 | \$ 114,366 | \$ 629,500 | \$ 515,134 |
| Master Plan Projects | 13,749 | 117,811 | 400,000 | 282,189 |





**Crestline Sanitation District
Quarterly Investment Report
December 31, 2020**

Cash and Investments

| <u>Account Type / Financial Institution</u> | <u>Maturity</u> | <u>Balance at 12/31/2020</u> | <u>Balance at 9/30/2020</u> |
|---|------------------|------------------------------|-----------------------------|
| Cash and Cash Equivalents | | | |
| California Bank & Trust General Checking | N/A | \$ 1,543,834 | \$ 1,050,334 |
| California Bank & Trust Payroll Checking | N/A | 9,864 | 8,292 |
| Petty Cash & Change Fund | N/A | 500 | 500 |
| Total Cash and Cash Equivalents | | <u>1,554,198</u> | <u>1,059,126</u> |
| Investments | | | |
| Local Agency Investment Fund | | 81,822 | 81,649 |
| Zions Institutional Liquidity Management | | | |
| Money Market Mutual Funds | N/A | 290,394 | 64,458 |
| Certificates of Deposit | 8/2019 - 10/2021 | 1,262,379 | 1,715,426 |
| Corporate Notes/Bonds | 8/2019 - 8/2021 | 1,723,090 | 1,524,960 |
| Government Agencies | 8/2019 - 10/2022 | 3,700,193 | 3,645,592 |
| U.S. Obligations | 10/2021 - 5/2022 | - | - |
| U.S. Treasury Notes & Bonds | 2/2020 | <u>660,269</u> | <u>664,570</u> |
| Zions Total | | 7,636,325 | 7,615,006 |
| CalTRUST: | | | |
| Short Term Fund | N/A | 324,419 | 323,943 |
| Medium Term Fund | N/A | <u>445,398</u> | <u>444,925</u> |
| CalTRUST Total | | 769,817 | 768,868 |
| Total Investments | | <u>8,487,964</u> | <u>8,465,523</u> |
| Total Cash and Investments | | <u>\$ 10,042,162</u> | <u>\$ 9,524,649</u> |

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

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

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

| <u>Authorized Investment Type</u> | <u>Maximum Maturity</u> | <u>Maximum Percentage of Portfolio</u> | <u>Maximum Investment in One Issuer</u> | <u>Required Rating</u> | <u>In Compliance at 12/31/2020</u> |
|---|-------------------------|--|---|------------------------|------------------------------------|
| U.S. Treasury Bills, Notes or Bonds | 5 years | None | None | None | Yes |
| U.S. Agency Securities | 5 years | None | None | None | Yes |
| Negotiable Certificates of Deposit | 5 years | 30% | None | None | Yes |
| Medium Term Corporate Notes | 5 years | 30% | None | A* | Yes |
| Money Market Mutual Funds | 5 years | 20% | None | AAA | Yes |
| California Local Agency Investment Fund | N/A | None | \$ 75,000,000 | None | Yes |

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

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

GENERAL MANAGER'S STATUS REPORT

January 14, 2021

Treatment Plants

The treatment plants continue to meet constituent discharge requirements on a routine basis.

Collection System

Crews are continuing with regular operations, daily inspections of District lift stations, issuance of correction notices for repairs on private laterals, and inspections on all repairs. Throughout the November and December 2020, collection staff inspected waterways and the district effluent outfall line after all rain events. For the two months the District hydraulically cleaned 4,261 feet of line and televised 2,887 feet. Also, the District conducted 36,085 feet of smoke testing.

Strategic Plan

Master Plan: The District is proceeding with three important steps in getting phase one of the Master Plan implemented.

- Engineering 100 percent complete
- Applied to the State Revolving Fund and are now on the list to be funded.
- Mitigated Negative Declaration has been approved.

Regulatory Compliance: District is maintaining a >90% compliance currently through the 2020 calendar year... i.e. < 2 SSO's, RWQCB Plant Discharge Requirements.

Customer Service: The District continues to maintain < 1% customer complaints.

Facilities & Infrastructure: The District entered into a MOU with the State on August 23, 2018 to replace the Cleghorn force main. The State engineer let us know they are planning to proceed in September of 2020. The States tentative start date is now September 21st.

There have been no discharge violations due to Equipment Failure.

Professional Development: All safety protocols are being utilized to promote "Zero Lost Time" due to injuries.

- Dawn completed the Board Clerk Conference and received a certificate
- COVID response
- New Electro-Mechanical Specialist
- Las Flores Ranch Outstation

**Crestline Sanitation District
Balance Sheet
As of December 31, 2020**

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01/07/21
Accrual Basis

| | Dec 31, 20 |
|--|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10 · CASH AND CASH EQUIVALENT | |
| 10100 · Cash in Bank - General | 1,520,956.87 |
| 10200 · Cash in Bank - Payroll | 6,147.57 |
| 10500 · Petty Cash | 199.30 |
| 10600 · Change Fund | 300.00 |
| Total 10 · CASH AND CASH EQUIVALENT | 1,527,603.74 |
| 11 · INVESTMENTS | |
| 11000 · Cash in Bank - LAIF | 81,822.48 |
| 11101 · Investments - Wealth&Fiduciary | 7,636,325.12 |
| 11200 · Investments - CalTRUST | 769,816.78 |
| Total 11 · INVESTMENTS | 8,487,964.38 |
| Total Checking/Savings | 10,015,568.12 |
| Accounts Receivable | |
| 12 · ACCTS RECEIVABLE | |
| 12000 · Accounts Receivable | 178,468.27 |
| 12100 · A/R - Pilot Rock | 1,300.00 |
| 12400 · COBRA Receivable | 2,668.36 |
| 12410 · COBRA Dental | 235.79 |
| 12700 · Pumped Waste | 1,672.02 |
| Total 12 · ACCTS RECEIVABLE | 184,344.44 |
| Total Accounts Receivable | 184,344.44 |
| Other Current Assets | |
| 12900 · Inventory | 14,448.96 |
| 13 · OTHER RECEIVABLE | |
| 13300 · SU01-Delinq Tax Roll Receivable | 282,478.27 |
| 13350 · SS01 - Sewer Availability Recv | 9,795.92 |
| 13500 · Accrued A/R | 554,645.87 |
| 13700 · Other Receivables | -15.00 |
| Total 13 · OTHER RECEIVABLE | 846,905.06 |

**Crestline Sanitation District
Balance Sheet
As of December 31, 2020**

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01/07/21
Accrual Basis

| | Dec 31, 20 |
|---|----------------|
| 14 · PREPAID | |
| 14200 · Prepaid Insurance | 96,500.43 |
| 14300 · Prepaid Worker's Comp | 29,671.44 |
| Total 14 · PREPAID | 126,171.87 |
| Total Other Current Assets | 987,525.89 |
| Total Current Assets | 11,187,438.45 |
| Fixed Assets | |
| 15 · CAPITAL ASSETS | |
| 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 |
| Total 15 · CAPITAL ASSETS | 31,420,449.89 |
| 16 · ACCM DEPRECIATIONS | |
| 16200 · Accm.Depr - Improvement to Land | -16,000,316.16 |
| 16300 · Accm Depr - Structures & Imprv | -5,246,958.90 |
| 16400 · Accm Depr - Vehicles | -1,000,849.34 |
| 16500 · Accm Depr - Equipment | -460,937.46 |
| 16800 · Accm. Amortization | -117,444.22 |
| 16900 · Accm Depr - Capital Lease Asset | -17,833.30 |
| Total 16 · ACCM DEPRECIATIONS | -22,844,339.38 |
| Total Fixed Assets | 8,576,110.51 |
| Other Assets | |
| 17 · CIP | |
| 17340 · SCADA System | 33,499.51 |
| 17345 · Miscellaneous Upgrades | 4,134.70 |
| 17376 · Electrical Upgrades | 6,474.30 |
| 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. | 41,090.19 |
| Total 17 · CIP | 1,153,039.03 |

**Crestline Sanitation District
Balance Sheet
As of December 31, 2020**

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01/07/21
Accrual Basis

| | Dec 31, 20 |
|---|----------------------|
| 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 | 3,608,324.03 |
| TOTAL ASSETS | 23,371,872.99 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 5,845.86 |
| 20000 · Accounts Payable | 5,845.86 |
| Total Accounts Payable | 5,845.86 |
| Other Current Liabilities | |
| 21 · OTHER CURRENT LIAB. | 981.89 |
| 21300 · Unclaimed Checks | 2,115.99 |
| 21600 · Employee Appreciation Fund | 3,097.88 |
| Total 21 · OTHER CURRENT LIAB. | 3,097.88 |
| 22 · PR LIABILITIES | |
| 22000 · Payroll Liabilities | 122.28 |
| 22100 · Payroll Tax Payable | -22.46 |
| 22200 · Retirement Payable | 1,318.59 |
| Total 22 · PR LIABILITIES | 1,418.41 |
| 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 |

**Crestline Sanitation District
Balance Sheet
As of December 31, 2020**

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01/07/21
Accrual Basis

| | Dec 31, 20 |
|--|---------------|
| 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 |
| Total 24 · OTHER LIABILITIES | 90,168.40 |
| Total Other Current Liabilities | 155,670.58 |
| Total Current Liabilities | 161,516.44 |
| Long Term Liabilities | |
| 27 · LONG TERM LIABILITIES | |
| 27300 · Capital Lease Obligation | 28,639.75 |
| 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 |
| Total 27 · LONG TERM LIABILITIES | 4,337,285.39 |
| 29 · DEFERRED INFLOWS | |
| 29830 · Deferred Inflows - Actuarial | 231,085.00 |
| Total 29 · DEFERRED INFLOWS | 231,085.00 |
| Total Long Term Liabilities | 4,568,370.39 |
| Total Liabilities | 4,729,886.83 |
| 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 |
| Total 34000 · Board Designated Reserves | 10,969,697.00 |
| Total 30 · NET ASSETS | 18,197,778.25 |

Crestline Sanitation District
Balance Sheet
As of December 31, 2020

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01/07/21
Accrual Basis

| | Dec 31, 20 |
|---------------------------------------|----------------------|
| Net Income | 444,207.91 |
| Total Equity | 18,641,986.16 |
| TOTAL LIABILITIES & EQUITY | 23,371,872.99 |

**Crestline Sanitation District
Profit & Loss Budget Performance
December 2020**

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01/07/21
Accrual Basis

| Ordinary Income/Expense Income | Dec 20 | Budget | \$ Over Budget | Jul - Dec 20 | YTD Budget | \$ Over Budget | Annual Budget |
|---|------------------|-------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| 40 - REVENUE | | | | | | | |
| 41000 - Sewer Service Fees | 2,801.92 | 0.00 | 2,801.92 | 1,673,133.69 | 1,673,653.50 | -519.81 | 3,347,309.00 |
| 42000 - Sewer Penalties | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72,400.00 |
| 43000 - Pumped Waste Permits | 3,307.35 | 2,135.40 | 1,171.95 | 20,986.38 | 12,812.50 | 8,173.88 | 25,625.00 |
| 44000 - Permit & Inspection Fees | 0.00 | 115.00 | -115.00 | 1,533.00 | 700.00 | 833.00 | 1,400.00 |
| 46000 - Cleghorn State Reimbursement | 0.00 | 60,000.00 | -60,000.00 | 0.00 | 60,000.00 | -60,000.00 | 120,000.00 |
| 47000 - Pilot Rock Camp Fee | 650.00 | 650.00 | 0.00 | 3,900.00 | 3,900.00 | 0.00 | 7,800.00 |
| 48000 - Other Service Fees | 12.00 | 16.66 | -4.66 | 36.00 | 100.00 | -64.00 | 200.00 |
| 49000 - Other Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 40 - REVENUE | 6,771.27 | 62,917.06 | -56,145.79 | 1,699,589.07 | 1,751,166.00 | -51,576.93 | 3,574,734.00 |
| Total Income | 6,771.27 | 62,917.06 | -56,145.79 | 1,699,589.07 | 1,751,166.00 | -51,576.93 | 3,574,734.00 |
| Cost of Goods Sold | | | | | | | |
| 51-MT - Salaries & Benefit - MAINT | | | | | | | |
| 51010MT - Salaries - REG | 21,307.16 | 28,445.08 | -7,137.92 | 150,434.89 | 184,893.00 | -34,458.11 | 369,786.00 |
| 51020MT - Salaries - OT | 0.00 | 41.67 | -41.67 | 0.00 | 249.98 | -249.98 | 500.00 |
| 51030MT - Salaries - VAC | 2,129.17 | 2,345.00 | -215.83 | 17,000.71 | 14,070.00 | 2,930.71 | 28,140.00 |
| 51040MT - Salaries - SICK | 852.93 | 1,688.75 | -835.82 | 6,607.73 | 10,132.50 | -3,524.77 | 20,265.00 |
| 51050MT - Salaries - HOLIDAY | 2,550.96 | 5,457.00 | -2,906.04 | 8,174.08 | 16,371.00 | -8,196.92 | 23,657.00 |
| 51060MT - Salaries - ON CALL / STANDBY | 2,522.64 | 2,241.75 | 280.89 | 14,426.31 | 13,450.50 | 975.81 | 26,901.00 |
| 51070MT - Salaries - CALL BACK | 204.78 | 166.66 | 38.12 | 1,065.00 | 999.99 | 65.01 | 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 | 732.76 | 721.14 | 11.62 | 5,084.02 | 4,687.50 | 396.52 | 9,375.00 |
| 51150MT - Unemployment Expense | 0.00 | 246.16 | -246.16 | 0.00 | 1,600.00 | -1,600.00 | 3,200.00 |
| 51200MT - Worker's Comp | 1,503.72 | 1,707.54 | -203.82 | 10,681.71 | 11,099.00 | -417.29 | 22,198.00 |
| 51300MT - Employee Group Insurance | 8,587.59 | 10,164.75 | -1,577.16 | 49,783.49 | 60,988.50 | -11,205.01 | 121,977.00 |
| 51400MT - Retirement | 10,557.66 | 15,840.00 | -5,282.34 | 82,545.52 | 95,039.00 | -12,493.48 | 190,078.00 |
| 51500MT - Seasonal MT Workers | 3,354.48 | 0.00 | 3,354.48 | 30,190.32 | 34,000.00 | -3,809.68 | 51,000.00 |
| 51600MT - Nationwide ER Match | 164.70 | 306.60 | -141.90 | 1,874.91 | 1,839.52 | 35.39 | 3,679.00 |
| Total 51-MT - Salaries & Benefit - MAINT | 54,468.55 | 69,372.10 | -14,903.55 | 377,868.69 | 449,420.49 | -71,551.80 | 872,756.00 |
| 51-OP - SALARIES & BENEFIT - OP | | | | | | | |
| 51010OP - Salaries - REG | 43,825.97 | 44,284.00 | -458.03 | 269,638.26 | 287,849.50 | -18,211.24 | 575,699.00 |
| 51020OP - Salaries - OT | 451.44 | 541.67 | -90.23 | 1,244.28 | 3,250.00 | -2,005.72 | 6,500.00 |
| 51030OP - Salaries - VAC | 2,011.90 | 3,909.75 | -1,897.85 | 29,386.23 | 23,458.50 | 5,927.73 | 46,917.00 |
| 51040OP - Salaries - SICK | 376.56 | 2,643.00 | -2,266.44 | 11,883.03 | 15,858.00 | -3,974.97 | 31,716.00 |
| 51050OP - Salaries - HOLIDAY | 3,569.00 | 8,544.22 | -4,975.22 | 16,416.99 | 25,632.68 | -9,215.69 | 37,025.00 |
| 51060OP - Salaries - ON CALL / STANDBY | 3,071.88 | 2,947.00 | 124.88 | 19,276.80 | 17,680.00 | 1,596.80 | 35,360.00 |
| 51070OP - Salaries - Call Back | 268.92 | 50.00 | 218.92 | 639.40 | 300.00 | 339.40 | 600.00 |
| 51100OP - Payroll Tax | 902.85 | 1,118.00 | -215.15 | 7,476.97 | 7,267.00 | 209.97 | 14,534.00 |
| 51200OP - Worker's Comp | 2,631.99 | 2,070.70 | 561.29 | 17,940.58 | 13,459.50 | 4,481.08 | 26,919.00 |
| 51300OP - Employee Group Insurance | 13,186.00 | 12,698.33 | 487.67 | 68,271.76 | 76,190.02 | -7,918.26 | 152,380.00 |
| 51400OP - Retirement | 19,088.86 | 24,712.83 | -5,623.97 | 133,205.59 | 148,276.98 | -15,071.39 | 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 | 914.50 | 786.48 | 128.02 | 1,573.00 |
| Total 51-OP - SALARIES & BENEFIT - OP | 89,517.37 | 103,650.58 | -14,133.21 | 576,294.39 | 620,008.66 | -43,714.27 | 1,225,777.00 |

Crestline Sanitation District
Profit & Loss Budget Performance
December 2020

11:00 AM
 01/07/21
 Accrual Basis

| | Dec 20 | Budget | \$ Over Budget | Jul - Dec 20 | YTD Budget | \$ Over Budget | Annual Budget |
|---|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 53-MT - PROFESSIONAL SVC-MAINT | | | | | | | |
| 53300MT - Engineering | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53900MT - Other Professional Svc | 272.94 | 239.50 | 33.44 | 1,992.74 | 1,437.00 | 555.74 | 2,874.00 |
| Total 53-MT - PROFESSIONAL SVC-MAINT | 272.94 | 239.50 | 33.44 | 1,992.74 | 1,437.00 | 555.74 | 2,874.00 |
| 53-OP - PROFESSIONAL SVC - OP | | | | | | | |
| 53300OP - Engineering | 0.00 | 2,817.17 | -2,817.17 | 0.00 | 16,903.00 | -16,903.00 | 33,806.00 |
| 53400OP - Laboratory Analysis | 3,628.55 | 5,067.75 | -1,439.20 | 24,479.77 | 30,406.50 | -5,926.73 | 60,813.00 |
| 53700OP - Permits & Fees | 6,839.66 | 4,933.59 | 1,906.07 | 44,596.56 | 29,601.50 | 14,995.06 | 59,203.00 |
| 53900OP - Other Professional | 800.00 | 411.42 | 388.58 | 2,147.48 | 2,468.50 | -321.02 | 4,937.00 |
| Total 53-OP - PROFESSIONAL SVC - OP | 11,268.21 | 13,229.93 | -1,961.72 | 71,223.81 | 79,379.50 | -8,155.69 | 158,759.00 |
| 54-MT - SERVICE AND SUPPLIES - MAINT | | | | | | | |
| 54040MT - Due & Subscription | 0.00 | 416.67 | -416.67 | 0.00 | 2,499.98 | -2,246.77 | 5,000.00 |
| 54060MT - Equipment Rental | 0.00 | 810.00 | 282.27 | 5,760.28 | 4,860.00 | 900.28 | 9,720.00 |
| 54080MT - Clothing & Laundry | 1,092.27 | 2,069.75 | 2,069.61 | 9,400.11 | 12,418.50 | -3,018.39 | 24,837.00 |
| 54170MT - Auto Expense - General | 4,139.36 | 1,225.00 | -1,164.56 | 1,821.34 | 7,350.00 | -5,528.66 | 14,700.00 |
| 54182MT - Maintenance of Equipment | 60.44 | 618.08 | 3,655.11 | 5,990.72 | 3,708.52 | 2,282.20 | 7,417.00 |
| 54184MT - Maintenance of Structures | 4,273.19 | 250.00 | -250.00 | 598.76 | 1,500.00 | -901.24 | 3,000.00 |
| 54200MT - Small Tools | 0.00 | 318.40 | -252.05 | 1,255.72 | 1,910.50 | -654.78 | 3,821.00 |
| 54210MT - Supplies - Shop | 66.35 | 315.08 | -315.08 | 977.37 | 1,890.52 | -913.15 | 3,781.00 |
| 54220MT - Supplies - Field | 0.00 | | | | | | |
| Total 54-MT - SERVICE AND SUPPLIES - MAINT | 9,631.61 | 6,022.98 | 3,608.63 | 26,057.51 | 36,138.02 | -10,080.51 | 72,276.00 |
| 54-OP - SERVICE AND SUPPLIES - OP | | | | | | | |
| 54021OP - Auto Expense - Fuel | 1,736.77 | 2,747.25 | -1,010.48 | 11,604.42 | 16,483.50 | -4,879.08 | 32,967.00 |
| 54022OP - Auto Expense - Mileage | 0.00 | 20.75 | -20.75 | 0.00 | 124.50 | -124.50 | 249.00 |
| 54023OP - Auto Expense - General | 531.00 | 1,366.58 | -835.58 | 10,529.65 | 8,199.52 | 2,330.13 | 16,399.00 |
| 54030OP - Communication | 0.00 | 237.33 | -237.33 | 1,313.25 | 1,423.98 | -110.73 | 2,848.00 |
| 54040OP - Due & Subscription | 0.00 | 106.17 | -106.17 | 125.00 | 637.00 | -512.00 | 1,274.00 |
| 54050OP - Equipment Purchase | 0.00 | 4,166.67 | -4,166.67 | 183.23 | 24,999.98 | -24,816.75 | 50,000.00 |
| 54060OP - Equipment Rental | 0.00 | 1,250.00 | -1,250.00 | 0.00 | 7,500.00 | -7,500.00 | 15,000.00 |
| 54070OP - Insurance | 7,358.17 | 6,523.00 | 835.17 | 45,747.47 | 39,138.00 | 6,609.47 | 78,276.00 |
| 54075OP - Insurance - Vehicle | 3,510.67 | 4,040.17 | -529.50 | 21,064.02 | 24,240.98 | -3,176.96 | 48,482.00 |
| 54078OP - Janitorial Service | 0.00 | 960.25 | 105.31 | 4,652.90 | 5,761.50 | -1,108.60 | 11,523.00 |
| 54080OP - Clothing & Laundry | 1,065.56 | 147.12 | -147.12 | 0.00 | 882.52 | -882.52 | 1,765.00 |
| 54090OP - Lodge & Meals | 0.00 | 9.25 | -9.25 | 0.00 | 55.50 | -55.50 | 111.00 |
| 54100OP - Misc Expense | 0.00 | 7,298.17 | -3,117.98 | 26,742.81 | 43,788.98 | -17,046.17 | 87,578.00 |
| 54182OP - Maintenance of Equipment | 4,180.19 | 2,757.67 | -2,779.77 | 2,304.55 | 16,545.98 | -14,241.43 | 33,092.00 |
| 54184OP - Maintenance of Structures | -22.10 | 2,883.92 | 6,399.08 | 24,093.00 | 17,303.48 | 6,789.52 | 34,607.00 |
| 54185OP - Memberships/Certifications | 422.34 | 670.17 | -247.83 | 3,608.00 | 4,020.98 | -412.98 | 8,042.00 |
| 54190OP - Safety Equipment | 0.00 | 236.58 | -236.58 | 72.44 | 1,419.52 | -1,347.08 | 2,839.00 |
| 54200OP - Small Tools | 0.00 | 477.42 | -477.42 | 2,133.94 | 2,864.48 | -730.54 | 5,729.00 |
| 54220OP - Supplies | 2,226.82 | 2,324.17 | -97.35 | 13,497.48 | 13,944.98 | -447.50 | 27,890.00 |
| 54310OP - Special Dept - Chlorine / Salt | 858.23 | 4,340.17 | -3,481.94 | 24,889.41 | 26,040.98 | -1,151.57 | 52,082.00 |
| 54320OP - Special Dept - Sludge /Chemical | 0.00 | 1,014.92 | -1,014.92 | 5,797.44 | 6,089.48 | -292.04 | 12,179.00 |
| 54330OP - Special Dept - Oxygen/Propane | 0.00 | 2,916.67 | -2,916.67 | 0.00 | 17,499.98 | -17,499.98 | 35,000.00 |
| 54340OP - Special Dept - Emergency | 0.00 | 1,666.67 | -1,666.67 | 199.00 | 9,999.98 | -9,800.98 | 20,000.00 |
| 54400OP - Training | 0.00 | | | | | | |
| Total 54-OP - SERVICE AND SUPPLIES - OP | 31,150.65 | 48,161.07 | -17,010.42 | 198,558.01 | 288,965.80 | -90,407.79 | 577,932.00 |

Crestline Sanitation District
Profit & Loss Budget Performance
December 2020

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 Accrual Basis

| | Dec 20 | Budget | \$ Over Budget | Jul - Dec 20 | YTD Budget | \$ Over Budget | Annual Budget |
|--|--------------------|--------------------|-------------------|---------------------|---------------------|--------------------|---------------------|
| 56 · UTILITIES - OP | | | | | | | |
| 561000P · Telephone | 2,860.58 | 4,800.00 | -1,939.42 | 27,059.68 | 28,800.00 | -1,740.32 | 57,600.00 |
| 562100P · Utilities - Electric | 8,235.42 | 8,600.00 | -364.58 | 52,561.20 | 55,580.00 | -3,018.80 | 111,180.00 |
| 562200P · Utilities - Gas | 491.92 | 400.00 | 91.92 | 635.83 | 1,630.00 | -994.17 | 3,330.00 |
| 562300P · Utilities - Water | 759.50 | 816.50 | -57.00 | 5,970.40 | 4,899.00 | 1,071.40 | 9,798.00 |
| 562400P · Utilities - Trash | 522.09 | 509.50 | 12.59 | 3,132.54 | 3,057.00 | 75.54 | 6,114.00 |
| 563000P · Refuse Disposal | 600.00 | 112.00 | 488.00 | 1,036.45 | 914.00 | 122.45 | 2,356.00 |
| Total 56 · UTILITIES - OP | 13,469.51 | 15,238.00 | -1,768.49 | 90,396.10 | 94,880.00 | -4,483.90 | 190,378.00 |
| 59-MT · Depreciation - MAINT | | | | | | | |
| 59100MT · Depreciation Expense | 20,629.50 | 20,629.50 | 0.00 | 123,777.00 | 123,777.00 | 0.00 | 247,554.00 |
| Total 59-MT · Depreciation - MAINT | 20,629.50 | 20,629.50 | 0.00 | 123,777.00 | 123,777.00 | 0.00 | 247,554.00 |
| 59-OP · DEPR & AMORT - OP | | | | | | | |
| 591000P · Depreciation - OP | 27,441.66 | 27,441.67 | -0.01 | 164,649.97 | 164,649.98 | -0.01 | 329,300.00 |
| Total 59-OP · DEPR & AMORT - OP | 27,441.66 | 27,441.67 | -0.01 | 164,649.97 | 164,649.98 | -0.01 | 329,300.00 |
| Total COGS | 257,850.00 | 303,985.33 | -46,135.33 | 1,630,818.22 | 1,858,656.45 | -227,838.23 | 3,677,606.00 |
| Gross Profit | -251,078.73 | -241,068.27 | -10,010.46 | 68,770.85 | -107,490.45 | 176,261.30 | -102,872.00 |
| Expense | | | | | | | |
| 61 · SALARIES AND BENEFIT - ADM | | | | | | | |
| 61010 · Salaries - REG ADM | 22,822.79 | 24,483.24 | -1,660.45 | 160,026.58 | 159,141.00 | 885.58 | 318,282.00 |
| 61020 · Salaries - OT ADM | 103.48 | 20.00 | 83.48 | 541.72 | 184.00 | 357.72 | 400.00 |
| 61030 · Salaries - VAC ADM | 933.76 | 2,244.58 | -1,310.82 | 5,579.90 | 13,467.52 | -7,887.62 | 26,935.00 |
| 61040 · Salaries - SICK ADM | 366.75 | 694.25 | -327.50 | 4,553.56 | 4,165.50 | 388.06 | 8,331.00 |
| 61050 · Salaries - HOLIDAY ADM | 2,669.60 | 2,244.24 | 425.36 | 8,404.75 | 6,732.69 | 1,672.06 | 9,725.00 |
| 61100 · Payroll Tax - ADM | 658.24 | 838.30 | -180.06 | 4,454.61 | 5,449.00 | -994.39 | 10,898.00 |
| 61200 · Worker's Comp - ADM | 105.25 | 108.62 | -3.37 | 684.13 | 706.00 | -21.87 | 1,412.00 |
| 61300 · Employee Group Insurance - ADM | 6,471.17 | 6,115.08 | 356.09 | 36,961.03 | 36,690.48 | 270.55 | 73,381.00 |
| 61400 · Retirement - ADM | 7,493.01 | 9,716.58 | -2,223.57 | 59,011.89 | 58,299.48 | 712.41 | 116,599.00 |
| 61600 · Nationwide - ER Match | 209.00 | 226.42 | -17.42 | 1,358.50 | 1,358.50 | 0.02 | 2,717.00 |
| Total 61 · SALARIES AND BENEFIT - ADM | 41,833.05 | 46,691.31 | -4,858.26 | 281,576.67 | 286,194.15 | -4,617.48 | 568,680.00 |
| 62 · BOARD EXPENSES | | | | | | | |
| 62100 · Board Director's Fee | 0.00 | 1,500.00 | -1,500.00 | 1,800.00 | 9,000.00 | -7,200.00 | 18,000.00 |
| 62300 · Board Exp - Meals & Lodging | 62.25 | 66.65 | -4.40 | 370.17 | 399.98 | -29.81 | 800.00 |
| 62400 · Board Exp - Education & Training | 0.00 | 16.67 | -16.67 | 0.00 | 99.98 | -99.98 | 200.00 |
| Total 62 · BOARD EXPENSES | 62.25 | 1,583.32 | -1,521.07 | 2,170.17 | 9,499.96 | -7,329.79 | 19,000.00 |
| 63 · PROFESSIONAL SVC - ADM | | | | | | | |
| 63100 · Accounting | 700.00 | 4,000.00 | -3,300.00 | 27,693.46 | 33,310.00 | -5,616.54 | 57,310.00 |
| 63200 · County Services | 6.00 | 106.00 | -100.00 | 28.00 | 636.00 | -608.00 | 1,272.00 |
| 63300 · Legal | 0.00 | 7,500.00 | -7,500.00 | 6,255.00 | 45,000.00 | -38,745.00 | 90,000.00 |
| 63500 · Software Support - ADM | 1,171.09 | 1,250.00 | -78.91 | 5,863.11 | 7,500.00 | -1,636.89 | 15,000.00 |
| 63900 · Other Professional - ADM | 953.57 | 5,286.50 | -4,332.93 | 11,130.66 | 31,719.00 | -20,588.34 | 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 | 2,830.66 | 18,142.50 | -15,311.84 | 50,970.23 | 118,165.00 | -67,194.77 | 227,020.00 |

Crestline Sanitation District

Profit & Loss Budget Performance

December 2020

11:00 AM
01/07/21
Accrual Basis

| | Dec 20 | Budget | \$ Over Budget | Jul - Dec 20 | YTD Budget | \$ Over Budget | Annual Budget |
|---|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|----------------------|
| 64 · SERVICES AND SUPPLIES - ADM | | | | | | | |
| 64030 · Bank Charges | 1,541.94 | 999.67 | 542.27 | 6,748.44 | 5,997.98 | 750.46 | 11,996.00 |
| 64040 · Computer Expense | 177.75 | 1,083.33 | -905.58 | 1,039.70 | 6,499.98 | -5,460.28 | 13,000.00 |
| 64045 · Due & Subscription | 1,107.18 | 217.50 | 889.68 | 2,567.49 | 1,305.00 | 1,262.49 | 2,610.00 |
| 64080 · Janitorial Service | 920.00 | 775.00 | 145.00 | 4,700.00 | 4,650.00 | 50.00 | 9,300.00 |
| 64090 · Lease Equipment - ADM | 48.49 | 1,179.92 | -1,131.43 | 1,680.08 | 7,079.48 | -5,399.40 | 14,159.00 |
| 64095 · Legal Notice | 0.00 | 225.17 | -225.17 | 1,339.02 | 1,350.98 | -11.96 | 2,702.00 |
| 64120 · Office Expense | 504.12 | 384.17 | 119.95 | 1,753.14 | 2,304.98 | -551.84 | 4,610.00 |
| 64130 · Office Supplies | 1,391.35 | 612.17 | 779.18 | 3,954.40 | 3,672.98 | 281.42 | 7,346.00 |
| 64140 · Pest Control | 329.00 | 349.17 | -20.17 | 2,265.00 | 2,094.98 | 170.02 | 4,190.00 |
| 64150 · Postage & Delivery | 0.00 | 310.00 | -310.00 | 7,232.95 | 10,430.00 | -3,197.05 | 22,286.00 |
| 64160 · Printing & Publications | 0.00 | 1,307.17 | -1,307.17 | 4,836.43 | 7,842.98 | -3,006.55 | 15,686.00 |
| 64170 · Public Relation | 0.00 | 83.33 | -83.33 | 3,107.97 | 499.98 | 2,607.99 | 1,000.00 |
| 64180 · Maintenance of Equipment | 0.00 | 44.33 | -44.33 | 986.78 | 265.98 | 720.80 | 532.00 |
| 64190 · Maintenance of Structure | -220.00 | 1,250.00 | -1,470.00 | 2,825.76 | 7,500.00 | -4,674.24 | 15,000.00 |
| 64230 · Training | -425.00 | 416.67 | -841.67 | 0.00 | 2,499.98 | -2,499.98 | 5,000.00 |
| 64240 · Travel | 0.00 | 25.00 | -25.00 | 0.00 | 150.00 | -150.00 | 300.00 |
| 64245 · Lodge - Meals | 0.00 | 100.00 | -100.00 | 49.99 | 600.00 | -550.01 | 1,200.00 |
| 66000 · Payroll Expenses | 64.75 | 82.25 | -17.50 | 425.25 | 493.50 | -68.25 | 987.00 |
| Total 64 · SERVICES AND SUPPLIES - ADM | 5,439.58 | 9,444.85 | -4,005.27 | 45,512.40 | 65,238.78 | -19,726.38 | 131,904.00 |
| 68 · BAD DEBTS | | | | | | | |
| 68100 · Bad Debt Expense | 0.00 | 0.00 | 0.00 | 4,398.92 | 4,341.00 | 57.92 | 4,341.00 |
| Total 68 · BAD DEBTS | 0.00 | 0.00 | 0.00 | 4,398.92 | 4,341.00 | 57.92 | 4,341.00 |
| 69 · DEPR & AMORT - ADM | | | | | | | |
| 69100 · Depreciation - ADM | 455.58 | 455.58 | 0.00 | 2,733.48 | 2,733.48 | 0.00 | 5,467.00 |
| Total 69 · DEPR & AMORT - ADM | 455.58 | 455.58 | 0.00 | 2,733.48 | 2,733.48 | 0.00 | 5,467.00 |
| Total Expense | 50,621.12 | 76,317.56 | -25,696.44 | 387,361.87 | 486,172.37 | -98,810.50 | 956,412.00 |
| Net Ordinary Income | -301,699.85 | -317,385.83 | 15,685.98 | -318,591.02 | -593,662.82 | 275,071.80 | -1,059,284.00 |
| Other Income/Expense | | | | | | | |
| Other Income | | | | | | | |
| 71 · PROP TAXES | | | | | | | |
| 71100 · Prop Taxes- CURR SEC & UNSEC1% | 464,270.34 | 199,000.00 | 265,270.34 | 673,880.60 | 388,855.00 | 285,025.60 | 1,010,040.00 |
| 71300 · Prop Taxes-PRI SEC & UNSEC | 526.27 | 712.94 | -186.67 | 8,464.43 | 4,944.37 | 3,520.06 | 6,600.00 |
| 71500 · Int & Pen Delinquent Taxes | 69.86 | 100.00 | -30.14 | 756.33 | 700.00 | 56.33 | 1,000.00 |
| Total 71 · PROP TAXES | 464,866.47 | 199,812.94 | 265,053.53 | 683,101.36 | 394,499.37 | 288,601.99 | 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 | 39.49 | 80.00 | -40.51 | 184.07 | 180.00 | 4.07 | 530.00 |
| 72500 · Special Assessment SU01-DLQ&PEN | 1,129.50 | 1,041.99 | 87.51 | 6,775.33 | 5,662.56 | 1,112.77 | 10,326.00 |
| Total 72 · SPECIAL ASSESSMENTS | 1,168.99 | 1,121.99 | 47.00 | 17,899.40 | 17,342.56 | 556.84 | 22,356.00 |
| 73 · GRANTS AND AIDS | | | | | | | |
| 73100 · General Tax Levy- HOMEOWNER EXM | 1,496.01 | 1,530.91 | -34.90 | 1,496.01 | 1,530.91 | -34.90 | 10,089.00 |
| Total 73 · GRANTS AND AIDS | 1,496.01 | 1,530.91 | -34.90 | 1,496.01 | 1,530.91 | -34.90 | 10,089.00 |

Crestline Sanitation District
Profit & Loss Budget Performance
 December 2020

11:00 AM
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 Accrual Basis

| | Dec 20 | Budget | \$ Over Budget | Jul - Dec 20 | YTD Budget | \$ Over Budget | Annual Budget |
|---|-------------------|--------------------|-------------------|-------------------|--------------------|-------------------|---------------------|
| 76 · CONNECTION FEE | | | | | | | |
| 76000 · Connection Fees | 0.00 | 0.00 | 0.00 | 20,445.46 | 0.00 | 20,445.46 | 0.00 |
| Total 76 · CONNECTION FEE | 0.00 | 0.00 | 0.00 | 20,445.46 | 0.00 | 20,445.46 | 0.00 |
| 79 · OTHER INCOMES | | | | | | | |
| 77000 · Interest Income | 6,890.18 | 6,716.00 | 174.18 | 71,944.63 | 40,296.00 | 31,648.63 | 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 | 1,232.58 | 0.00 | 1,232.58 | -34,143.44 | 0.00 | -34,143.44 | 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 |
| 79500 · Other Income | 0.00 | 83.33 | -83.33 | 0.00 | 500.02 | -500.02 | 1,000.00 |
| Total 79 · OTHER INCOMES | 8,122.76 | 6,799.33 | 1,323.43 | 41,551.19 | 40,796.02 | 755.17 | 81,592.00 |
| Total Other Income | 475,654.23 | 209,265.17 | 266,389.06 | 764,493.42 | 454,168.86 | 310,324.56 | 1,131,677.00 |
| Other Expense | | | | | | | |
| 80 · OTHER EXPENSES | | | | | | | |
| 83000 · Election Cost | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | -25,000.00 | 25,000.00 |
| 84000 · Tax Deduction | 1,164.70 | 900.00 | 264.70 | 1,694.49 | 1,300.00 | 394.49 | 2,685.00 |
| Total 80 · OTHER EXPENSES | 1,164.70 | 900.00 | 264.70 | 1,694.49 | 26,300.00 | -24,605.51 | 27,685.00 |
| Total Other Expense | 1,164.70 | 900.00 | 264.70 | 1,694.49 | 26,300.00 | -24,605.51 | 27,685.00 |
| Net Other Income | 474,489.53 | 208,365.17 | 266,124.36 | 762,798.93 | 427,868.86 | 334,930.07 | 1,103,992.00 |
| Net Income | 172,789.68 | -109,020.66 | 281,810.34 | 444,207.91 | -165,793.96 | 610,001.87 | 44,708.00 |

**Crestline Sanitation District
Statement of Cash Flows
December 2020**

11:00 AM
01/07/21

| | Dec 20 |
|---|---------------|
| OPERATING ACTIVITIES | |
| Net Income | 172,789.68 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 12000 · Accounts Receivable | 107,551.73 |
| 12100 · A/R - Pilot Rock | 650.00 |
| 12400 · COBRA Receivable | 65.10 |
| 12410 · COBRA Dental | 0.63 |
| 12700 · Pumped Waste | -9.78 |
| 13300 · SU01-Delinq Tax Roll Receivable | 110,533.43 |
| 13350 · SS01 - Sewer Availability Recv | 2,753.75 |
| 13700 · Other Receivables | 15.00 |
| 14100 · Prepaid Expense | 238.70 |
| 14200 · Prepaid Insurance | 10,868.84 |
| 14300 · Prepaid Worker's Comp | 4,240.96 |
| 20000 · Accounts Payable | -40,307.40 |
| 21600 · Employee Appreciation Fund | -784.01 |
| 22000 · Payroll Liabilities | -3,645.98 |
| 22100 · Payroll Tax Payable | -9,869.75 |
| 22200 · Retirement Payable | -16,146.52 |
| Net cash provided by Operating Activities | 338,944.38 |
| 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 | -1,762.15 |
| 17810 · Engineering-HC Bldg & Clarifier | -13,748.83 |
| 17850 · N.O.V. | -3,930.00 |
| Net cash provided by Investing Activities | 29,085.76 |
| FINANCING ACTIVITIES | |
| 27300 · Capital Lease Obligation | -725.19 |
| Net cash provided by Financing Activities | -725.19 |
| Net cash increase for period | 367,304.95 |
| Cash at beginning of period | 9,648,263.17 |
| Cash at end of period | 10,015,568.12 |

