

**Crestline Sanitation District**  
**Balance Sheet**  
 As of June 30, 2022

	Jun 30, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10 · CASH AND CASH EQUIVALENT</b>	
10100 · Cash in Bank - General	1,925,063.23
10200 · Cash in Bank - Payroll	16,963.30
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	1,942,525.83
<b>11 · INVESTMENTS</b>	
11000 · Cash in Bank - LAIF	82,270.44
11101 · Investments - Wealth&Fiduciary	7,383,113.21
11200 · Investments - CalTRUST	752,122.60
<b>Total 11 · INVESTMENTS</b>	8,217,506.25
<b>Total Checking/Savings</b>	10,160,032.08
<b>Accounts Receivable</b>	
<b>12 · ACCTS RECEIVABLE</b>	
12000 · Accounts Receivable	-15,734.00
12100 · A/R - Pilot Rock	1,950.00
12200 · A/R - Cleghorn	53,361.26
12400 · COBRA Receivable	2,708.83
12410 · COBRA Dental	245.88
12700 · Pumped Waste	798.06
<b>Total 12 · ACCTS RECEIVABLE</b>	43,330.03
<b>Total Accounts Receivable</b>	43,330.03
<b>Other Current Assets</b>	
12900 · Inventory	14,448.96
<b>13 · OTHER RECEIVABLE</b>	
13300 · SU01-Delinq Tax Roll Receivable	457,521.89
13350 · SS01 - Sewer Availability Recv	5,591.97
13500 · Accrued A/R	554,547.65
<b>Total 13 · OTHER RECEIVABLE</b>	1,017,661.51

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<b>14 · PREPAID</b>	
14100 · Prepaid Expense	2,467.86
14200 · Prepaid Insurance	29,608.48
14300 · Prepaid Worker's Comp	1,974.86
<b>Total 14 · PREPAID</b>	34,051.20
<b>Total Other Current Assets</b>	1,066,161.67
<b>Total Current Assets</b>	11,269,523.78
<b>Fixed Assets</b>	
<b>15 · CAPITAL ASSETS</b>	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,454.99
15300 · Structures & Improvements	11,913,628.06
15400 · Vehicles	1,327,458.57
15500 · Equipments	656,307.52
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
<b>Total 15 · CAPITAL ASSETS</b>	31,876,057.74
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-16,190,121.66
16300 · Accm Depr - Structures & Imprv	-5,679,426.69
16400 · Accm Depr - Vehicles	-993,976.76
16500 · Accm Depr - Equipment	-503,823.28
16800 · Accm. Amortization	-192,060.03
16900 · Accm Depr - Capital Lease Asset	-29,722.16
<b>Total 16 · ACCM DEPRECIATIONS</b>	-23,589,130.58
<b>Total Fixed Assets</b>	8,286,927.16
<b>Other Assets</b>	
<b>17 · CIP</b>	
17340 · SCADA System	53,951.18
17345 · Miscellaneous Upgrades	3,060.36
17376 · Electrical Upgrades	7,481.88
17377 · Vehicle Replacement	32,327.29
17379 · Sodium Hydrochlorite Generation	24,980.00
17800 · SC Emergency Storage Pond	54,727.75
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17840 · Trakstar Camera	39,775.61
17850 · N.O.V.	139,844.53

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17890 · HC Dewatering Bldg & Clarifier	929,791.28
17891 · HC Engineering & Mgmt	376,244.05
Total 17 · CIP	2,565,508.48
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	5,726,751.48
<b>TOTAL ASSETS</b>	<b>25,283,202.42</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	16,139.67
Total Accounts Payable	16,139.67
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,368.79
21600 · Employee Appreciation Fund	4,330.10
Total 21 · OTHER CURRENT LIAB.	5,698.89
22 · PR LIABILITIES	
22000 · Payroll Liabilities	232.49
22100 · Payroll Tax Payable	-83.97
Total 22 · PR LIABILITIES	148.52
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

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Accrual Basis

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	Jun 30, 22
<b>24 · OTHER LIABILITIES</b>	
25920 · Current Portion-Compensated Abs	26,261.67
25950 · Curr Portin-Share of County POB	56,850.00
25970 · Curr Portion of CLO	7,490.76
<b>Total 24 · OTHER LIABILITIES</b>	90,602.43
<b>Total Other Current Liabilities</b>	163,960.57
<b>Total Current Liabilities</b>	180,100.24
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27300 · Capital Lease Obligation	17,286.69
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
<b>Total 27 · LONG TERM LIABILITIES</b>	5,681,433.67
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	151,152.00
<b>Total 29 · DEFERRED INFLOWS</b>	151,152.00
<b>Total Long Term Liabilities</b>	5,832,585.67
<b>Total Liabilities</b>	6,012,685.91
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
31000 · Net Investment in Capital Asset	9,771,925.46
33000 · Unrestricted Net Assets	-2,305,893.19
<b>34000 · Board Designated Reserves</b>	
34100 · Contingency & Operating Reserve	1,972,921.00
34300 · Replacement Reserve	5,781,893.00
34400 · Catastrophic Reserve	2,373,786.00
34500 · Curr Yr Capital Budget Reserve	1,044,000.00
<b>Total 34000 · Board Designated Reserves</b>	11,172,600.00
<b>Total 30 · NET ASSETS</b>	18,638,632.27

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Accrual Basis

**Crestline Sanitation District**  
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As of June 30, 2022

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	Jun 30, 22
39000 · *Unrestricted Net Assets	-22.52
Net Income	631,906.76
Total Equity	19,270,516.51
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>25,283,202.42</b>



## Crestline Sanitation District Profit & Loss Budget Performance June 2022

	Jun 22	Budget	\$ Over Budget	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>40 - REVENUE</b>							
41000 - Sewer Service Fees	3,207.89	2,780.00	427.89	3,350,049.64	3,346,675.00	3,374.64	3,346,675.00
42000 - Sewer Penalties	37,192.48	15,000.00	22,192.48	147,824.96	72,400.00	75,424.96	72,400.00
43000 - Pumped Waste Permits	2,096.63	3,025.00	-928.37	35,235.81	25,625.00	9,610.81	25,625.00
44000 - Permit & Inspection Fees	0.00	219.00	-219.00	1,095.00	2,200.00	-1,105.00	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	53,361.26	60,000.00	-6,638.74	159,494.77	120,000.00	39,494.77	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	7,800.00	7,800.00	0.00	7,800.00
48000 - Other Service Fees	0.00	0.00	0.00	96.00	100.00	-4.00	100.00
49000 - Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 40 - REVENUE</b>	<b>96,508.26</b>	<b>81,674.00</b>	<b>14,834.26</b>	<b>3,701,596.18</b>	<b>3,574,800.00</b>	<b>126,796.18</b>	<b>3,574,800.00</b>
<b>Total Income</b>	<b>96,508.26</b>	<b>81,674.00</b>	<b>14,834.26</b>	<b>3,701,596.18</b>	<b>3,574,800.00</b>	<b>126,796.18</b>	<b>3,574,800.00</b>
<b>Cost of Goods Sold</b>							
<b>51-MT - Salaries &amp; Benefit - MAINT</b>							
51010MT - Salaries - REG	20,725.79	28,628.50	-7,902.71	273,816.21	372,181.00	-98,364.79	372,181.00
51020MT - Salaries - OT	0.00	40.00	-40.00	0.00	500.00	-500.00	500.00
51030MT - Salaries - VAC	704.13	2,202.00	-1,497.87	28,418.46	26,426.00	1,992.46	26,426.00
51040MT - Salaries - SICK	657.68	1,697.00	-1,039.32	17,593.09	20,364.00	-2,770.91	20,364.00
51050MT - Salaries - HOLIDAY	1,152.40	0.00	1,152.40	19,567.70	23,773.00	-4,205.30	23,773.00
51060MT - Salaries - ON CALL / STANDBY	1,850.63	2,241.75	-391.12	24,972.61	26,901.00	-1,928.39	26,901.00
51070MT - Salaries - CALL BACK	0.00	166.00	-166.00	928.28	2,000.00	-1,071.72	2,000.00
51100MT - Payroll Tax	589.78	722.54	-132.76	9,244.78	9,393.00	-148.22	9,393.00
51150MT - Unemployment Expense	0.00	266.66	-266.66	1,153.00	3,200.00	-2,047.00	3,200.00
51200MT - Worker's Comp	2,132.44	2,608.92	-476.48	31,395.84	33,916.00	-2,520.16	33,916.00
51300MT - Employee Group Insurance	7,046.39	9,699.25	-2,652.86	84,522.23	116,391.00	-31,868.77	116,391.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	9,167.70	13,088.77	-3,921.07	135,347.31	170,154.00	-34,806.69	170,154.00
51450MT - Pension Expense - MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500MT - Seasonal MT Workers	4,512.00	6,000.00	-1,488.00	70,041.17	60,000.00	10,041.17	60,000.00
51600MT - Nationwide ER Match	246.00	162.00	84.00	3,264.00	2,106.00	1,158.00	2,106.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>48,784.94</b>	<b>67,523.39</b>	<b>-18,738.45</b>	<b>700,264.68</b>	<b>867,305.00</b>	<b>-167,040.32</b>	<b>867,305.00</b>
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>							
51010OP - Salaries - REG	45,390.57	45,674.76	-284.19	599,641.70	593,772.00	5,869.70	593,772.00
51020OP - Salaries - OT	500.87	541.65	-40.78	4,477.00	6,500.00	-2,023.00	6,500.00
51030OP - Salaries - VAC	5,521.99	3,887.00	1,634.99	51,505.79	46,644.00	4,861.79	46,644.00
51040OP - Salaries - SICK	660.36	2,719.00	-2,058.64	22,975.05	32,628.00	-9,652.95	32,628.00
51050OP - Salaries - HOLIDAY	3,110.92	0.00	3,110.92	40,212.53	38,090.00	2,122.53	38,090.00
51060OP - Salaries - ON CALL / STANDBY	3,646.89	2,946.65	700.24	42,193.64	35,360.00	6,833.64	35,360.00
51070OP - Salaries - Call Back	300.20	50.00	250.20	2,485.32	600.00	1,885.32	600.00
51100OP - Payroll Tax	964.15	1,148.46	-184.31	12,296.11	14,930.00	-2,633.89	14,930.00
51200OP - Worker's Comp	4,493.94	4,146.92	347.02	56,576.19	53,910.00	2,666.19	53,910.00
51300OP - Employee Group Insurance	12,480.83	11,811.60	669.23	142,245.47	141,739.00	506.47	141,739.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	21,405.69	21,688.08	-282.39	275,152.46	281,945.00	-6,792.54	281,945.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## Crestline Sanitation District Profit & Loss Budget Performance June 2022

	Jun 22	Budget	\$ Over Budget	Jul '21 - Jun 22	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	150.00	122.00	28.00	1,764.00	1,586.00	178.00	1,586.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>98,626.41</b>	<b>94,736.12</b>	<b>3,890.29</b>	<b>1,251,525.26</b>	<b>1,247,704.00</b>	<b>3,821.26</b>	<b>1,247,704.00</b>
53-MT · PROFESSIONAL SVC-MAINT							
53900MT · Other Professional Svc	658.10	364.33	293.77	3,694.22	4,372.00	-677.78	4,372.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>658.10</b>	<b>364.33</b>	<b>293.77</b>	<b>3,694.22</b>	<b>4,372.00</b>	<b>-677.78</b>	<b>4,372.00</b>
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	4,782.50	1,666.67	3,115.83	26,692.31	20,000.00	6,692.31	20,000.00
53400OP · Laboratory Analysis	3,960.00	4,724.10	-764.10	50,962.27	56,689.00	-5,726.73	56,689.00
53700OP · Permits & Fees	0.00	1,000.00	-1,000.00	51,181.66	57,091.00	-5,909.34	57,091.00
53900OP · Other Professional	150.00	334.08	-184.08	1,110.00	4,009.00	-2,899.00	4,009.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>8,892.50</b>	<b>7,724.85</b>	<b>1,167.65</b>	<b>129,946.24</b>	<b>137,789.00</b>	<b>-7,842.76</b>	<b>137,789.00</b>
54-MT · SERVICE AND SUPPLIES - MAINT							
54040MT · Due & Subscription	0.00			0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	416.66	-416.66	0.00	5,000.00	-5,000.00	5,000.00
54080MT · Clothing & Laundry	1,518.51	810.00	708.51	12,686.43	9,720.00	2,966.43	9,720.00
54170MT · Auto Expense - General	445.12	1,743.08	-1,297.96	9,358.86	20,917.00	-11,558.14	20,917.00
54182MT · Maintenance of Equipment	37.91	641.41	-603.50	14,096.56	7,697.00	6,399.56	7,697.00
54184MT · Maintenance of Structures	143.25	630.50	-487.25	1,789.49	7,566.00	-5,776.51	7,566.00
54200MT · Small Tools	0.00	250.00	-250.00	486.13	3,000.00	-2,513.87	3,000.00
54210MT · Supplies - Shop	287.53	324.83	-37.30	1,814.17	3,898.00	-2,083.83	3,898.00
54220MT · Supplies - Field	63.54	321.42	-257.88	897.80	3,857.00	-2,959.20	3,857.00
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>2,495.86</b>	<b>5,137.90</b>	<b>-2,642.04</b>	<b>41,129.44</b>	<b>61,655.00</b>	<b>-20,525.56</b>	<b>61,655.00</b>
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	8,444.74	2,254.92	6,189.82	40,959.05	27,059.00	13,900.05	27,059.00
54022OP · Auto Expense - Mileage	0.00			0.00	0.00	0.00	0.00
54023OP · Auto Expense - General	278.61	1,435.85	-1,157.24	9,433.46	17,230.00	-7,796.54	17,230.00
54030OP · Communication	369.05	268.00	101.05	3,343.94	3,216.00	127.94	3,216.00
54040OP · Due & Subscription	0.00	108.35	-108.35	12.59	1,300.00	-1,287.41	1,300.00
54050OP · Equipment Purchase	0.00	1,275.60	-1,275.60	3,238.94	15,307.00	-12,068.06	15,307.00
54060OP · Equipment Rental	0.00	324.35	-324.35	10,290.02	3,892.00	6,398.02	3,892.00
54070OP · Insurance	6,742.21	6,592.42	149.79	82,281.52	79,109.00	3,172.52	79,109.00
54075OP · Insurance - Vehicle	3,073.39	3,089.42	-16.03	36,043.60	37,073.00	-1,029.40	37,073.00
54078OP · Janitorial Service	0.00			0.00	0.00	0.00	0.00
54080OP · Clothing & Laundry	813.77	979.50	-165.73	9,844.32	11,754.00	-1,909.68	11,754.00
54090OP · Lodge & Meals	0.00	150.10	-150.10	577.64	1,801.00	-1,223.36	1,801.00
54100OP · Misc Expense	0.00	9.50	-9.50	0.00	114.00	-114.00	114.00
54182OP · Maintenance of Equipment	4,599.82	5,955.25	-1,355.43	80,389.62	71,463.00	8,926.62	71,463.00
54184OP · Maintenance of Structures	1,879.81	2,812.85	-933.04	34,630.26	33,754.00	876.26	33,754.00
54185OP · Memberships/Certifications	382.00	214.00	168.00	25,912.52	31,814.00	-5,901.48	31,814.00
54190OP · Safety Equipment	0.00	525.25	-525.25	6,239.67	6,303.00	-63.33	6,303.00
54200OP · Small Tools	0.00	88.75	-88.75	366.20	1,065.00	-698.80	1,065.00
54220OP · Supplies	669.81	318.42	351.39	4,318.41	3,821.00	497.41	3,821.00
54310OP · Special Dept - Chlorine / Salt	2,397.27	2,434.17	-36.90	28,473.00	29,210.00	-737.00	29,210.00
54320OP · Special Dept - Sludge /Chemical	14,643.11	4,323.85	10,319.26	60,673.44	51,886.00	8,787.44	51,886.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	6,925.44	9,231.00	-2,305.56	9,231.00



## Crestline Sanitation District Profit & Loss Budget Performance June 2022

	Jun 22	Budget	\$ Over Budget	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	Annual Budget
543400P · Special Dept - Emergency	0.00	2,916.67	-2,916.67	17,279.33	35,000.00	-17,720.67	35,000.00
54400OP · Training	0.00	1,666.67	-1,666.67	6,402.92	20,000.00	-13,597.08	20,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>44,293.59</b>	<b>37,743.89</b>	<b>6,549.70</b>	<b>467,635.89</b>	<b>491,402.00</b>	<b>-23,766.11</b>	<b>491,402.00</b>
<b>56 - UTILITIES - OP</b>							
56100OP · Telephone	5,347.96	4,922.42	425.54	59,419.83	59,069.00	350.83	59,069.00
56210OP · Utilities - Electric	9,452.53	9,191.50	261.03	103,291.51	110,298.00	-7,006.49	110,298.00
56220OP · Utilities - Gas	184.36	382.25	-197.89	5,781.68	4,587.00	1,194.68	4,587.00
56230OP · Utilities - Water	2,900.00	903.00	1,997.00	12,654.21	10,836.00	1,818.21	10,836.00
56240OP · Utilities - Trash	527.83	532.60	-4.77	6,333.96	6,391.00	-57.04	6,391.00
56300OP · Refuse Disposal	0.00	196.35	-196.35	2,043.75	2,356.00	-312.25	2,356.00
<b>Total 56 · UTILITIES - OP</b>	<b>18,412.68</b>	<b>16,128.12</b>	<b>2,284.56</b>	<b>189,524.94</b>	<b>193,537.00</b>	<b>-4,012.06</b>	<b>193,537.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,629.50	21,267.50	-638.00	247,554.00	255,210.00	-7,656.00	255,210.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>20,629.50</b>	<b>21,267.50</b>	<b>-638.00</b>	<b>247,554.00</b>	<b>255,210.00</b>	<b>-7,656.00</b>	<b>255,210.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	27,441.66	26,030.10	1,411.56	329,299.92	312,361.00	16,938.92	312,361.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>27,441.66</b>	<b>26,030.10</b>	<b>1,411.56</b>	<b>329,299.92</b>	<b>312,361.00</b>	<b>16,938.92</b>	<b>312,361.00</b>
<b>Total COGS</b>	<b>270,235.24</b>	<b>276,656.20</b>	<b>-6,420.96</b>	<b>3,360,574.59</b>	<b>3,571,335.00</b>	<b>-210,760.41</b>	<b>3,571,335.00</b>
<b>Gross Profit</b>	<b>-173,726.98</b>	<b>-194,982.20</b>	<b>21,255.22</b>	<b>341,021.59</b>	<b>3,465.00</b>	<b>337,556.59</b>	<b>3,465.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	25,753.03	25,346.92	406.11	361,216.96	329,510.00	31,706.96	329,510.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	555.48	400.00	155.48	400.00
61030 · Salaries - VAC ADM	0.00	2,263.42	-2,263.42	15,396.85	27,161.00	-11,764.15	27,161.00
61040 · Salaries - SICK ADM	239.21	707.33	-468.12	5,913.38	8,488.00	-2,574.62	8,488.00
61050 · Salaries - HOLIDAY ADM	1,362.96	0.00	1,362.96	20,080.07	9,909.00	10,171.07	9,909.00
61100 · Payroll Tax - ADM	285.65	865.54	-579.89	10,198.86	11,252.00	-1,053.14	11,252.00
61200 · Worker's Comp - ADM	176.54	180.38	-3.84	2,483.15	2,345.00	138.15	2,345.00
61300 · Employee Group Insurance - ADM	5,757.62	6,007.58	-249.96	75,573.73	72,091.00	3,482.73	72,091.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	9,770.32	9,336.84	433.48	122,597.72	121,379.00	1,218.72	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	2,717.00	2,717.00	0.00	2,717.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>43,554.33</b>	<b>44,957.01</b>	<b>-1,402.68</b>	<b>616,733.20</b>	<b>585,252.00</b>	<b>31,481.20</b>	<b>585,252.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	400.00	1,500.00	-1,100.00	6,600.00	18,000.00	-11,400.00	18,000.00
62300 · Board Exp - Meals & Lodging	51.00	66.67	-15.67	247.26	800.00	-552.74	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	200.00	-200.00	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>451.00</b>	<b>1,583.34</b>	<b>-1,132.34</b>	<b>6,847.26</b>	<b>19,000.00</b>	<b>-12,152.74</b>	<b>19,000.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance June 2022

	Jun 22	Budget	\$ Over Budget	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	Annual Budget
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	1,426.92	5,500.00	-4,073.08	45,761.80	58,457.00	-12,695.20	58,457.00
63200 · County Services	0.00	108.17	-108.17	40.00	1,298.00	-1,258.00	1,298.00
63300 · Legal	2,895.00	8,000.00	-5,105.00	31,859.50	90,000.00	-58,140.50	90,000.00
63500 · Software Support - ADM	260.62	1,250.00	-989.38	10,534.85	15,000.00	-4,465.15	15,000.00
63900 · Other Professional - ADM	940.05	2,449.60	-1,509.55	28,423.94	29,395.00	-971.06	29,395.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>5,522.59</b>	<b>17,307.77</b>	<b>-11,785.18</b>	<b>116,620.09</b>	<b>194,150.00</b>	<b>-77,529.91</b>	<b>194,150.00</b>
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	1,676.24	1,572.51	103.73	14,970.61	14,054.00	916.61	14,054.00
64040 · Computer Expense	0.00	1,083.33	-1,083.33	7,284.26	13,000.00	-5,715.74	13,000.00
64045 · Due & Subscription	541.97	305.00	236.97	3,755.43	3,660.00	95.43	3,660.00
64080 · Janitorial Service	1,440.00	790.50	649.50	9,540.00	9,486.00	54.00	9,486.00
64090 · Lease Equipment - ADM	48.49	515.17	-466.68	3,360.16	6,182.00	-2,821.84	6,182.00
64095 · Legal Notice	2,152.40	319.00	1,833.40	2,641.40	2,757.00	-115.60	2,757.00
64120 · Office Expense	184.15	340.25	-156.10	4,154.89	4,083.00	71.89	4,083.00
64130 · Office Supplies	88.29	670.92	-582.63	6,475.30	8,051.00	-1,575.70	8,051.00
64135 · Penalties	0.00	0.00	0.00	528.79	0.00	528.79	0.00
64140 · Pest Control	424.00	400.17	23.83	5,374.00	4,802.00	572.00	4,802.00
64150 · Postage & Delivery	0.00	700.00	-700.00	18,086.53	22,732.00	-4,645.47	22,732.00
64160 · Printing & Publications	0.00	1,333.35	-1,333.35	16,559.88	16,000.00	559.88	16,000.00
64170 · Public Relation	926.40	808.92	117.48	8,714.45	9,707.00	-992.55	9,707.00
64180 · Maintenance of Equipment	0.00	180.67	-180.67	567.16	2,168.00	-1,600.84	2,168.00
64190 · Maintenance of Structure	56.01	1,250.00	-1,193.99	6,507.15	15,000.00	-8,492.85	15,000.00
64230 · Training	0.00	416.67	-416.67	597.00	5,000.00	-4,403.00	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	300.00	-300.00	300.00
64245 · Lodge - Meals	109.00	100.00	9.00	37.13	1,200.00	-1,162.87	1,200.00
66000 · Payroll Expenses	57.75	83.92	-26.17	803.25	1,007.00	-203.75	1,007.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>7,704.70</b>	<b>10,895.38</b>	<b>-3,190.68</b>	<b>109,957.39</b>	<b>139,189.00</b>	<b>-29,231.61</b>	<b>139,189.00</b>
<b>68 · BAD DEBTS</b>							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,195.99	4,487.00	-291.01	4,487.00
<b>Total 68 · BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,195.99</b>	<b>4,487.00</b>	<b>-291.01</b>	<b>4,487.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	455.58	568.60	-113.02	5,466.96	6,823.00	-1,356.04	6,823.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>455.58</b>	<b>568.60</b>	<b>-113.02</b>	<b>5,466.96</b>	<b>6,823.00</b>	<b>-1,356.04</b>	<b>6,823.00</b>
<b>Total Expense</b>	<b>57,688.20</b>	<b>75,312.10</b>	<b>-17,623.90</b>	<b>859,820.89</b>	<b>948,901.00</b>	<b>-89,080.11</b>	<b>948,901.00</b>
<b>Net Ordinary Income</b>	<b>-231,415.18</b>	<b>-270,294.30</b>	<b>38,879.12</b>	<b>-518,799.30</b>	<b>-945,436.00</b>	<b>426,636.70</b>	<b>-945,436.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
<b>71 · PROP TAXES</b>							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	24,751.04	-24,751.04	1,347,256.63	1,142,400.00	204,856.63	1,142,400.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	800.00	-800.00	11,552.72	6,600.00	4,952.72	6,600.00
71500 · Int & Pen Delinquent Taxes	0.00	159.57	-159.57	1,119.15	1,000.00	119.15	1,000.00
<b>Total 71 · PROP TAXES</b>	<b>0.00</b>	<b>25,710.61</b>	<b>-25,710.61</b>	<b>1,359,928.50</b>	<b>1,150,000.00</b>	<b>209,928.50</b>	<b>1,150,000.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**June 2022**

08/04/22

Accrual Basis

	Jun 22	Budget	\$ Over Budget	Jul '21 - Jun 22	YTD Budget	\$ Over Budget	Annual Budget
<b>72 · SPECIAL ASSESSMENTS</b>							
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	5.63	-5.63	841.46	530.00	311.46	530.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	1,081.27	-1,081.27	12,262.72	10,326.00	1,936.72	10,326.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>0.00</b>	<b>1,086.90</b>	<b>-1,086.90</b>	<b>24,114.18</b>	<b>22,356.00</b>	<b>1,758.18</b>	<b>22,356.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	1,454.37	1,530.91	-76.54	9,695.68	10,089.00	-393.32	10,089.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>1,454.37</b>	<b>1,530.91</b>	<b>-76.54</b>	<b>9,695.68</b>	<b>10,089.00</b>	<b>-393.32</b>	<b>10,089.00</b>
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
<b>Total 76 · CONNECTION FEE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,481.82</b>	<b>0.00</b>	<b>7,481.82</b>	<b>0.00</b>
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	5,844.77	4,029.58	1,815.19	74,773.40	48,355.00	26,418.40	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	-35,369.23	0.00	-35,369.23	-334,613.54	0.00	-334,613.54	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	12,750.00	0.00	12,750.00	0.00
79500 · Other Income	0.00	83.35	-83.35	0.00	1,000.00	-1,000.00	1,000.00
<b>Total 79 · OTHER INCOMES</b>	<b>-29,524.46</b>	<b>4,112.93</b>	<b>-33,637.39</b>	<b>-247,090.14</b>	<b>49,355.00</b>	<b>-296,445.14</b>	<b>49,355.00</b>
<b>Total Other Income</b>	<b>-28,070.09</b>	<b>32,441.35</b>	<b>-60,511.44</b>	<b>1,154,130.04</b>	<b>1,231,800.00</b>	<b>-77,669.96</b>	<b>1,231,800.00</b>
<b>Other Expense</b>							
<b>80 · OTHER EXPENSES</b>							
81000 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84000 · Tax Deduction	3.64	91.18	-87.54	3,423.98	2,685.00	738.98	2,685.00
<b>Total 80 · OTHER EXPENSES</b>	<b>3.64</b>	<b>91.18</b>	<b>-87.54</b>	<b>3,423.98</b>	<b>2,685.00</b>	<b>738.98</b>	<b>2,685.00</b>
<b>Total Other Expense</b>	<b>3.64</b>	<b>91.18</b>	<b>-87.54</b>	<b>3,423.98</b>	<b>2,685.00</b>	<b>738.98</b>	<b>2,685.00</b>
<b>Net Other Income</b>	<b>-28,073.73</b>	<b>32,350.17</b>	<b>-60,423.90</b>	<b>1,150,706.06</b>	<b>1,229,115.00</b>	<b>-78,408.94</b>	<b>1,229,115.00</b>
<b>Net Income</b>	<b>-259,488.91</b>	<b>-237,944.13</b>	<b>-21,544.78</b>	<b>631,906.76</b>	<b>283,679.00</b>	<b>348,227.76</b>	<b>283,679.00</b>



**Crestline Sanitation District**  
**Statement of Cash Flows**  
 June 2022

	Jun 22
<b>OPERATING ACTIVITIES</b>	
Net Income	-259,488.91
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	466,175.56
12100 · A/R - Pilot Rock	-650.00
12200 · A/R - Cleghorn	-53,361.26
12700 · Pumped Waste	612.35
13300 · SU01-Delinq Tax Roll Receivable	-349,700.38
13500 · Accrued A/R	102.45
14100 · Prepaid Expense	-521.24
14200 · Prepaid Insurance	10,849.45
14300 · Prepaid Worker's Comp	6,802.92
20000 · Accounts Payable	-1,760.81
21600 · Employee Appreciation Fund	44.73
22000 · Payroll Liabilities	98.77
<b>Net cash provided by Operating Activities</b>	<b>-180,796.37</b>
<b>INVESTING ACTIVITIES</b>	
15300 · Structures & Improvements	-115,602.53
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	-1,837.62
17345 · Miscellaneous Upgrades	14,984.31
17850 · N.O.V.	-4,751.62
17860 · SC Automatic Bar Screen	5,208.60
17870 · HC Lab Roof & Belt Press Roof	35,163.51
17880 · Seal Coating & Striping	37,777.00
17890 · HC Dewatering Bldg & Clarifier	-155,742.50
17891 · HC Engineering & Mgmt	-83,435.38
17892 · Woodchipper	22,469.11
<b>Net cash provided by Investing Activities</b>	<b>-197,240.38</b>
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-714.42
<b>Net cash provided by Financing Activities</b>	<b>-714.42</b>
<b>Net cash increase for period</b>	<b>-378,751.17</b>

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**Crestline Sanitation District**  
**Statement of Cash Flows**  
June 2022

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	<u>Jun 22</u>
Cash at beginning of period	10,538,783.25
Cash at end of period	<u>10,160,032.08</u>