



# Crestline Sanitation District

## Executive Summary - December 2022

### SUMMARY STATEMENT OF NET POSITION

	12/31/2022	12/31/2021	Change	Avg. Last 12 Mo.
Cash and investments	\$ 8,220,134	\$ 11,012,020	\$ (2,791,886)	\$ 9,670,495
Receivables	1,056,048	1,075,874	(19,826)	1,154,480
Other current assets	206,805	152,371	54,434	178,665
Total current assets	9,482,987	12,240,265	(2,757,278)	11,003,640
Capital assets, net	14,016,882	9,719,311	4,297,571	11,748,545
Deferred outflows of resources	1,903,001	3,161,243	(1,258,242)	2,427,269
Total Assets and Deferred Outflows of Resources	25,402,870	25,120,819	282,051	25,179,454
Current liabilities	201,748	173,275	28,473	221,125
Noncurrent liabilities	1,663,386	5,685,688	(4,022,302)	3,339,712
Deferred inflows of resources	2,617,143	151,152	2,465,991	1,589,647
Total Liabilities and Deferred Inflows of Resources	4,482,277	6,010,115	(1,527,838)	5,150,484
Net Position	\$ 20,920,593	\$ 19,110,704	\$ 1,809,889	\$ 20,028,970

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

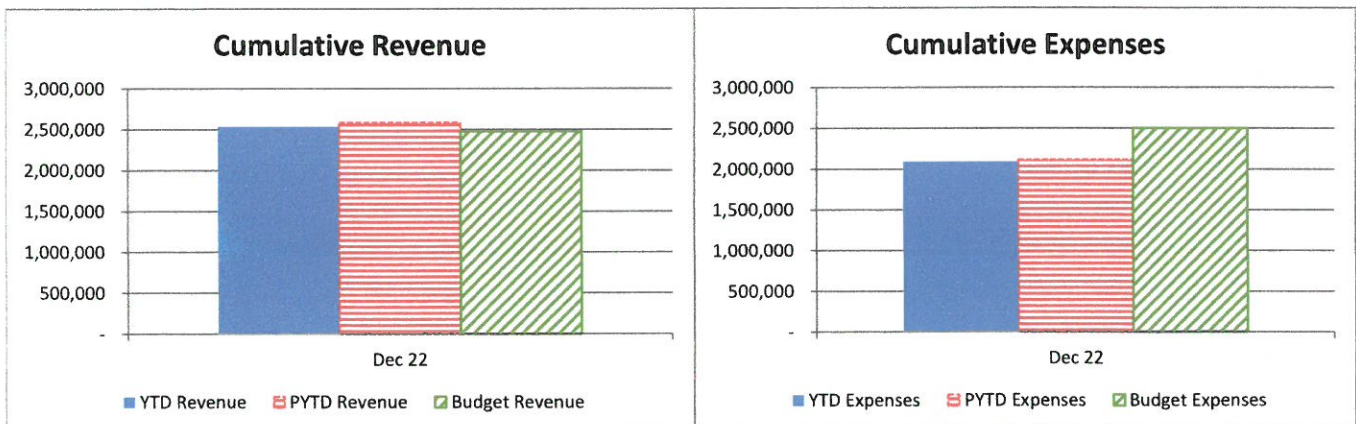
	Dec 2022	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 31,194	\$ 1,751,166	\$ 1,796,670	\$ (45,504)
Operating expenses	(291,646)	(1,676,171)	(1,969,625)	293,454
Administrative expenses	(57,352)	(409,270)	(528,553)	119,283
Other income	581,369	784,167	683,154	101,013
Other expenses	(1,377)	(1,978)	(1,609)	(369)
Change in net position	\$ 262,188	\$ 447,914	\$ (19,963)	\$ 467,877

### LIQUIDITY RATIOS

	12/31/2022	12/31/2021	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	40.7	63.6	(22.9)	50.3
Current ratio (current assets / current liabilities)	47.0	70.6	(23.6)	56.8
Working capital (current assets - current liabilities)	\$ 9,281,239	\$ 12,066,990	\$ (2,785,751)	\$ 11,318,644

### CAPITAL BUDGET

	Dec 2022	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 9,563	\$ 247,712	\$ 1,001,400	\$ 753,688
Master Plan Projects	90,923	2,007,606	8,900,000	6,892,394



**Crestline Sanitation District  
Balance Sheet  
As of December 31, 2022**

1:58 PM  
01/06/23  
Accrual Basis

	Dec 31, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10 - CASH AND CASH EQUIVALENT	
10100 - Cash in Bank - General	1,835,738.55
10200 - Cash in Bank - Payroll	15,246.84
10500 - Petty Cash	199.30
10600 - Change Fund	300.00
<b>Total 10 - CASH AND CASH EQUIVALENT</b>	<b>1,851,484.69</b>
11 - INVESTMENTS	
11000 - Cash in Bank - LAIF	82,704.93
11101 - Investments - Wealth&Fiduciary	5,532,424.56
11200 - Investments - CalTRUST	753,519.37
<b>Total 11 - INVESTMENTS</b>	<b>6,368,648.86</b>
<b>Total Checking/Savings</b>	<b>8,220,133.55</b>
Accounts Receivable	
12 - ACCTS RECEIVABLE	
12000 - Accounts Receivable	203,480.59
12100 - A/R - Pilot Rock	4,227.58
12400 - COBRA Receivable	2,721.07
12410 - COBRA Dental	245.88
12700 - Pumped Waste	1,111.29
<b>Total 12 - ACCTS RECEIVABLE</b>	<b>211,786.41</b>
<b>Total Accounts Receivable</b>	<b>211,786.41</b>
Other Current Assets	
12900 - Inventory	14,448.96
13 - OTHER RECEIVABLE	
13300 - SU01-Deling Tax Roll Receivable	268,741.09
13350 - SS01 - Sewer Availability Recv	8,921.17
13400 - Accrued Interest -CalTRUST/LAIF	154.03
13500 - Accrued A/R	566,445.63
13700 - Other Receivables	0.15
<b>Total 13 - OTHER RECEIVABLE</b>	<b>844,262.07</b>

**Crestline Sanitation District  
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1:58 PM  
01/06/23  
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	Dec 31, 22
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	780.62
14200 · Prepaid Insurance	105,647.32
14300 · Prepaid Worker's Comp	85,927.73
<b>Total 14 · PREPAID</b>	192,355.67
<b>Total Other Current Assets</b>	1,051,066.70
<b>Total Current Assets</b>	9,482,986.66
<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	13,044,090.55
15400 · Vehicles	1,359,785.86
15500 · Equipments	696,083.13
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
<b>Total 15 · CAPITAL ASSETS</b>	33,078,623.13
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-16,253,540.16
16300 · Accm Depr - Structures & Imprv	-5,796,775.59
16400 · Accm Depr - Vehicles	-1,031,222.22
16500 · Accm Depr - Equipment	-516,026.11
16800 · Accm. Amortization	-216,932.00
16900 · Accm Depr - Capital Lease Asset	-33,685.14
<b>Total 16 · ACCM DEPRECIATIONS</b>	-23,848,181.22
<b>Total Fixed Assets</b>	9,230,441.91
<b>Other Assets</b>	
<b>17 · CIP</b>	
17201 · Folder/Inserter Billing Machine	14,860.88
17220 · Slip Lining & Manhole Raising	113,585.50
17340 · SCADA System	77,589.33
17376 · Electrical Upgrades	7,481.88
17379 · Sodium Hydrochlorite Generation	132,643.80
17800 · SC Emergency Storage Pond	54,727.75
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	168,585.04
17890 · HC Dewatering Bldg & Clarifier	2,497,506.43
17891 · HC Engineering & Mgmt	816,134.94
<b>Total 17 · CIP</b>	4,786,440.10

**Crestline Sanitation District  
Balance Sheet  
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1:58 PM  
01/06/23  
Accrual Basis

	Dec 31, 22
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	370,342.00
19830 · Deferred Outflows - Actuarial	361,974.00
19850 · Deferred Outflow-OPEB Actuarial	1,170,685.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	1,903,001.00
<b>Total Other Assets</b>	6,689,441.10
<b>TOTAL ASSETS</b>	<b>25,402,869.67</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	18,178.10
20000 · Accounts Payable	18,178.10
<b>Total Accounts Payable</b>	18,178.10
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	1,368.79
21300 · Unclaimed Checks	3,898.17
21600 · Employee Appreciation Fund	
<b>Total 21 · OTHER CURRENT LIAB.</b>	5,266.96
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	-273.65
22100 · Payroll Tax Payable	-68.22
22200 · Retirement Payable	17,376.67
<b>Total 22 · PR LIABILITIES</b>	17,034.80
<b>23 · ACCRUED LIABILITIES</b>	
23100 · Accrued Payroll	51,530.81
23150 · Accrued Payroll Tax	851.81
23200 · Accrued Retirement	15,671.24
23250 · Accrued Worker's Comp	4,878.77
<b>Total 23 · ACCRUED LIABILITIES</b>	72,932.63

**Crestline Sanitation District  
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1:58 PM  
01/06/23  
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	Dec 31, 22
<b>24 · OTHER LIABILITIES</b>	
25920 · Current Portion-Compensated Abs	26,126.60
25950 · Curr Portin-Share of County POB	51,188.00
25970 · Curr Portion of CLO	7,789.79
<b>Total 24 · OTHER LIABILITIES</b>	85,104.39
<b>Total Other Current Liabilities</b>	180,338.78
<b>Total Current Liabilities</b>	198,516.88
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27300 · Capital Lease Obligation	13,790.56
27400 · Employee Compensated Abs-LT	104,506.36
27500 · Share of County POB	56,664.00
27700 · OPEB Obligation	841,388.00
27800 · Pension Liability	654,827.00
27970 · Less Current Portion of CLO	-7,789.79
<b>Total 27 · LONG TERM LIABILITIES</b>	1,663,386.13
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	1,312,855.00
29850 · Deferred Inflows-OPEB Actuarial	1,304,288.00
<b>Total 29 · DEFERRED INFLOWS</b>	2,617,143.00
<b>Total Long Term Liabilities</b>	4,280,529.13
<b>Total Liabilities</b>	4,479,046.01
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
31000 · Net Investment in Capital Asset	12,320,571.54
33000 · Unrestricted Net Assets	-3,537,572.33
<b>34000 · Board Designated Reserves</b>	
34100 · Contingency & Operating Reserve	2,162,465.00
34300 · Replacement Reserve	5,905,720.00
34400 · Catastrophic Reserve	2,623,325.00
34500 · Curr Yr Capital Budget Reserve	1,001,400.00
<b>Total 34000 · Board Designated Reserves</b>	11,692,910.00
<b>Total 30 · NET ASSETS</b>	20,475,909.21

Crestline Sanitation District  
Balance Sheet  
As of December 31, 2022

1:58 PM  
01/06/23  
Accrual Basis

	Dec 31, 22
Net Income	447,914.45
Total Equity	20,923,823.66
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>25,402,869.67</b>



# Crestline Sanitation District Profit & Loss Budget Performance December 2022

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01/06/23  
Accrual Basis

	Dec 22	Budget	\$ Over Budget	Jul - Dec 22	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	1,943.76	2,901.92	-958.16	1,672,708.91	1,673,222.01	-513.10	3,351,100.00
42000 · Sewer Penalties	25,387.07	16,500.00	8,887.07	54,503.88	40,500.00	14,003.88	108,100.00
43000 · Pumped Waste Permits	2,576.65	3,033.00	-456.35	18,362.82	18,198.00	164.82	36,400.00
44000 · Permit & Inspection Fees	219.00	133.33	85.67	438.00	799.98	-361.98	1,600.00
45000 · Sale of Effluent Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46000 · Cleghorn State Reimbursement	1,031.24	60,000.00	-60,000.00	4,996.82	60,000.00	-60,000.00	120,000.00
47000 · Pilot Rock Camp Fee	36.00	650.00	-381.24	4,996.82	3,900.00	1,096.82	7,800.00
48000 · Other Service Fees	0.00	8.33	-8.33	144.00	49.98	94.02	100.00
49000 · Other Charges	0.00	0.00	0.00	12.00	0.00	12.00	0.00
<b>Total 40 · REVENUE</b>	<b>31,193.72</b>	<b>83,226.58</b>	<b>-52,032.86</b>	<b>1,751,166.43</b>	<b>1,796,669.97</b>	<b>-45,503.54</b>	<b>3,625,100.00</b>
<b>Total Income</b>	<b>31,193.72</b>	<b>83,226.58</b>	<b>-52,032.86</b>	<b>1,751,166.43</b>	<b>1,796,669.97</b>	<b>-45,503.54</b>	<b>3,625,100.00</b>
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	20,868.74	31,988.46	-11,119.72	145,449.54	207,924.99	-62,475.45	415,850.00
51020MT · Salaries - OT	0.00	100.00	-100.00	339.10	300.00	39.10	500.00
51030MT · Salaries - VAC	1,800.28	2,129.17	-328.89	5,678.41	16,815.71	-11,137.30	27,630.00
51040MT · Salaries - SICK	2,052.55	2,053.89	-1.34	9,266.99	12,119.55	-2,852.56	22,700.00
51050MT · Salaries - HOLIDAY	2,760.80	6,000.00	-3,239.20	7,869.60	18,422.40	-10,552.80	26,500.00
51060MT · Salaries - ON CALL / STANDBY	2,662.88	2,222.64	440.24	11,756.88	12,226.31	-469.43	26,900.00
51070MT · Salaries - CALL BACK	155.64	300.00	-144.36	1,267.52	1,016.38	251.14	2,000.00
51100MT · Payroll Tax	421.69	732.76	-311.07	3,354.51	5,169.02	-1,814.51	10,390.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	1,599.98	-1,599.98	3,200.00
51200MT · Worker's Comp	3,614.85	5,055.37	-1,440.52	23,292.05	32,860.00	-9,567.95	65,720.00
51300MT · Employee Group Insurance	5,699.66	10,100.00	-4,400.34	34,712.21	60,600.00	-25,887.79	130,060.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	9,015.03	13,976.16	-4,961.13	55,836.63	90,845.00	-35,008.37	181,690.00
51450MT · Pension Expense - MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500MT · Seasonal MT Workers	0.00	10,000.00	-10,000.00	10,233.00	60,000.00	-49,767.00	120,000.00
51600MT · Nationwide ER Match	264.00	242.30	21.70	1,662.00	1,574.95	87.05	3,150.00
<b>Total 51-MT · Salaries &amp; Benefit - MAINT</b>	<b>49,316.12</b>	<b>85,167.42</b>	<b>-35,851.30</b>	<b>310,718.44</b>	<b>521,474.29</b>	<b>-210,755.85</b>	<b>1,036,290.00</b>
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	45,000.57	47,050.76	-2,050.19	317,461.77	305,830.00	11,631.77	611,660.00
51020OP · Salaries - OT	25.21	541.67	-516.46	855.57	3,249.98	-2,394.41	6,500.00
51030OP · Salaries - VAC	4,534.57	2,211.90	2,322.67	20,572.28	30,266.23	-9,693.95	50,900.00
51040OP · Salaries - SICK	1,628.69	2,713.33	-1,084.64	18,993.75	17,120.02	1,873.73	33,760.00
51050OP · Salaries - HOLIDAY	6,093.68	9,800.00	-3,706.32	18,666.99	29,638.13	-10,971.14	39,410.00
51060OP · Salaries - ON CALL / STANDBY	2,823.01	3,385.83	-562.82	21,794.68	20,315.02	1,479.66	40,630.00
51070OP · Salaries - Call Back	388.26	166.67	221.59	2,322.26	999.98	1,322.28	2,000.00
51100OP · Payroll Tax	1,034.61	1,194.62	-160.01	6,462.03	7,765.00	-1,302.97	15,530.00
51200OP · Worker's Comp	7,639.07	6,245.38	1,393.69	48,944.44	40,595.00	8,349.44	81,190.00
51300OP · Employee Group Insurance	14,847.30	10,588.25	4,259.05	74,761.84	63,529.50	11,232.34	139,050.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	18,924.52	21,820.76	-2,896.24	124,663.07	141,835.00	-17,171.93	283,670.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00



# Crestline Sanitation District

## Profit & Loss Budget Performance

### December 2022

1:58 PM  
01/06/23  
Accrual Basis

	Dec 22	Budget	\$ Over Budget	Jul - Dec 22	YTD Budget	\$ Over Budget	Annual Budget
51500OP - Seasonal OP Workers	1,680.00	0.00	1,680.00	8,880.00	0.00	8,880.00	0.00
51600OP - Nationwide ER Match	155.00	160.00	-5.00	992.50	1,040.00	-47.50	2,080.00
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	104,774.49	105,879.17	-1,104.68	665,371.18	662,183.86	3,187.32	1,306,380.00
<b>53-MT - PROFESSIONAL SVC-MAINT</b>	129.70	303.33	-173.63	2,133.50	1,819.98	313.52	3,640.00
53900MT - Other Professional Svc	129.70	303.33	-173.63	2,133.50	1,819.98	313.52	3,640.00
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	129.70	303.33	-173.63	2,133.50	1,819.98	313.52	3,640.00
<b>53-OP - PROFESSIONAL SVC - OP</b>	0.00	1,666.67	-1,666.67	1,899.50	9,999.98	-8,100.48	20,000.00
53300OP - Engineering	4,140.82	4,653.36	-512.54	23,702.77	27,920.01	-4,217.24	55,840.00
53400OP - Laboratory Analysis	31,593.00	11,829.32	19,763.68	51,164.89	52,607.32	-1,442.43	54,950.00
53700OP - Permits & Fees	770.00	500.00	270.00	1,195.00	1,230.00	-35.00	2,020.00
53900OP - Other Professional	36,503.82	18,649.35	17,854.47	77,962.16	91,757.31	-13,795.15	132,810.00
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	0.00	107.50	-107.50	0.00	645.00	-645.00	1,290.00
<b>54-MT - SERVICE AND SUPPLIES - MAINT</b>	1,017.67	915.38	102.29	6,818.75	5,950.00	868.75	11,900.00
54060MT - Equipment Rental	10,146.67	1,072.50	9,074.17	19,477.97	6,435.00	13,042.97	12,870.00
54080MT - Clothing & Laundry	408.28	1,185.85	-777.57	1,879.40	7,115.00	-5,235.60	14,230.00
54182MT - Maintenance of Equipment	818.35	304.17	514.18	848.50	1,824.98	-976.48	3,650.00
54184MT - Maintenance of Structures	0.00	105.83	-105.83	468.97	634.98	-166.01	1,270.00
54200MT - Small Tools	221.48	173.33	48.15	800.07	1,040.02	-239.95	2,080.00
54210MT - Supplies - Shop	0.00	155.00	-155.00	679.65	930.00	-250.35	1,860.00
54220MT - Supplies - Field	12,612.45	4,019.56	8,592.89	30,973.31	24,574.98	6,398.33	49,150.00
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	3,363.36	2,972.50	390.86	20,380.63	17,835.00	2,545.63	35,670.00
54021OP - Auto Expense - Fuel	274.81	880.83	-606.02	3,827.01	5,285.02	-1,458.01	10,570.00
54023OP - Auto Expense - General	369.25	272.50	96.75	1,846.67	1,635.00	211.67	3,270.00
54030OP - Communication	0.00	30.00	-30.00	0.00	180.00	-180.00	360.00
54040OP - Due & Subscription	0.00	379.17	-379.17	469.85	2,274.98	-1,805.13	4,550.00
54050OP - Equipment Purchase	69.47	883.33	-813.86	3,917.10	5,299.98	-1,382.88	10,600.00
54060OP - Equipment Rental	6,742.21	9,760.83	-3,018.62	40,529.14	58,564.98	-18,035.84	129,130.00
54070OP - Insurance	3,073.39	3,165.83	-92.44	18,440.34	18,994.98	-554.64	37,990.00
54075OP - Insurance - Vehicle	1,243.39	981.52	261.87	6,622.22	6,055.00	567.22	12,110.00
54080OP - Clothing & Laundry	0.00	155.00	-155.00	48.18	930.00	-881.82	1,860.00
54090OP - Lodge & Meals	0.00	10.00	-10.00	0.00	60.00	-60.00	120.00
54100OP - Misc Expense	0.00	0.00	0.00	150.00	43,854.98	-3,010.35	87,710.00
54180OP - Repairs & Maintenance	2,374.01	7,309.17	-4,935.16	40,844.63	17,835.00	23,009.63	35,670.00
54182OP - Maintenance of Equipment	624.54	2,972.50	-2,347.96	3,247.04	17,835.00	-14,587.96	32,750.00
54184OP - Maintenance of Structures	170.00	9,900.00	-9,730.00	31,559.39	28,000.00	3,559.39	6,480.00
54185OP - Memberships/Certifications	1,296.51	540.00	756.51	2,816.52	3,240.00	-423.48	790.00
54190OP - Safety Equipment	0.00	65.83	-65.83	8.61	394.98	-386.37	790.00
54200OP - Small Tools	770.72	328.33	442.39	2,347.04	1,970.02	377.02	3,940.00
54220OP - Supplies	2,424.80	2,461.67	-36.87	14,841.86	14,769.98	71.88	29,540.00
54310OP - Special Dept - Chlorine / Salt	0.00	4,412.50	-4,412.50	19,190.14	26,475.00	-7,284.86	52,950.00
54320OP - Special Dept - Sludge /Chemical	42.50	769.17	-726.67	2,763.49	4,614.98	-1,851.49	9,230.00
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	50.00	1,666.67	-1,616.67	1,615.97	9,999.98	-8,384.01	20,000.00
54400OP - Training	22,888.96	52,834.02	-29,945.06	215,466.09	285,769.84	-70,303.75	560,290.00
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	22,888.96	52,834.02	-29,945.06	215,466.09	285,769.84	-70,303.75	560,290.00

# Crestline Sanitation District

## Profit & Loss Budget Performance

### December 2022

1:58 PM  
01/06/23  
Accrual Basis

	Dec 22	Budget	\$ Over Budget	Jul - Dec 22	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
561000P · Telephone	5,823.18	5,137.50	685.68	29,960.45	30,825.00	-864.55	61,650.00
562100P · Utilities - Electric	8,870.08	9,451.65	-581.57	46,139.49	56,710.00	-10,570.51	113,420.00
562200P · Utilities - Gas	1,027.70	728.00	299.70	1,203.59	2,974.68	-1,771.09	6,230.00
562300P · Utilities - Water	799.55	914.15	-114.60	4,875.23	5,484.98	-609.75	10,970.00
562400P · Utilities - Trash	829.05	555.83	273.22	2,940.37	3,334.98	-394.61	6,670.00
563000P · Refuse Disposal	0.00	218.33	-218.33	0.00	1,309.98	-1,309.98	2,620.00
<b>Total 56 · UTILITIES - OP</b>	<b>17,349.56</b>	<b>17,005.46</b>	<b>344.10</b>	<b>85,119.13</b>	<b>100,639.62</b>	<b>-15,520.49</b>	<b>201,560.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,629.50	21,977.50	-1,348.00	123,777.00	131,865.00	-8,088.00	263,730.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>20,629.50</b>	<b>21,977.50</b>	<b>-1,348.00</b>	<b>123,777.00</b>	<b>131,865.00</b>	<b>-8,088.00</b>	<b>263,730.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	27,441.66	24,923.33	2,518.33	164,649.96	149,540.02	15,109.94	299,080.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>27,441.66</b>	<b>24,923.33</b>	<b>2,518.33</b>	<b>164,649.96</b>	<b>149,540.02</b>	<b>15,109.94</b>	<b>299,080.00</b>
<b>Total COGS</b>	<b>291,646.26</b>	<b>330,759.14</b>	<b>-39,112.88</b>	<b>1,676,170.77</b>	<b>1,969,624.90</b>	<b>-293,454.13</b>	<b>3,852,930.00</b>
<b>Gross Profit</b>	<b>-260,452.54</b>	<b>-247,532.56</b>	<b>-12,919.98</b>	<b>74,995.66</b>	<b>-172,954.93</b>	<b>247,950.59</b>	<b>-227,830.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	25,526.24	29,820.76	-4,294.52	172,057.04	193,834.94	-21,777.90	387,670.00
61020 · Salaries - OT ADM	0.00	52.50	-52.50	1,246.40	315.00	931.40	630.00
61030 · Salaries - VAC ADM	1,028.00	4,152.50	-3,124.50	5,918.77	24,915.00	-18,996.23	49,830.00
61040 · Salaries - SICK ADM	3,056.16	4,995.38	-1,439.22	4,815.68	4,480.00	335.68	8,380.00
61050 · Salaries - HOLIDAY ADM	685.06	924.62	-239.56	4,621.57	6,010.00	-1,388.43	19,480.00
61100 · Payroll Tax - ADM	337.30	326.16	11.14	2,082.33	2,120.00	-37.67	4,240.00
61200 · Worker's Comp - ADM	6,234.30	4,619.17	1,615.13	35,669.00	27,715.02	7,953.98	67,430.00
61300 · Employee Group Insurance - ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61350 · OPEB Cost	6,110.68	9,193.84	-3,083.16	53,852.53	59,760.00	-5,907.47	119,520.00
61400 · Retirement - ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61450 · Pension Expense	222.00	209.24	12.76	1,409.00	1,360.00	49.00	2,720.00
61600 · Nationwide - ER Match	43,199.74	54,444.17	-11,244.43	290,291.68	333,996.12	-43,704.44	671,920.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>43,199.74</b>	<b>54,444.17</b>	<b>-11,244.43</b>	<b>290,291.68</b>	<b>333,996.12</b>	<b>-43,704.44</b>	<b>671,920.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	0.00	1,500.00	-1,500.00	4,700.00	9,000.00	-4,300.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	240.14	399.98	-159.84	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	99.98	-99.98	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>0.00</b>	<b>1,583.34</b>	<b>-1,583.34</b>	<b>4,940.14</b>	<b>9,499.96</b>	<b>-4,559.82</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	3,087.00	-3,087.00	33,129.76	30,192.36	2,937.40	45,000.00
63200 · County Services	0.00	108.33	-108.33	8.00	649.98	-641.98	1,300.00
63300 · Legal	0.00	4,166.67	-4,166.67	14,175.00	24,999.98	-10,824.98	50,000.00
63500 · Software Support - ADM	549.95	771.67	-221.72	3,227.80	4,629.98	-1,402.18	9,260.00
63900 · Other Professional - ADM	1,343.07	8,384.17	-7,041.10	9,563.17	50,304.98	-40,741.81	100,610.00
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>1,893.02</b>	<b>16,517.84</b>	<b>-14,624.82</b>	<b>60,103.73</b>	<b>110,777.28</b>	<b>-50,673.55</b>	<b>206,170.00</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### December 2022

1:58 PM  
01/06/23  
Accrual Basis

	Dec 22	Budget	\$ Over Budget	Jul - Dec 22	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	1,584.82	1,600.00	-15.18	8,068.70	7,500.00	568.70	15,020.00
64040 · Computer Expense	603.36	736.67	-133.31	3,674.91	4,419.98	-745.07	8,840.00
64045 · Due & Subscription	361.97	312.50	49.47	1,779.85	1,875.00	-95.15	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	4,320.00	4,545.00	-225.00	9,090.00
64090 · Lease Equipment - ADM	48.49	48.49	0.00	1,585.44	1,789.92	-204.48	3,470.00
64095 · Legal Notice	4.00	112.50	-108.50	391.20	675.00	-283.80	1,350.00
64120 · Office Expense	281.69	350.00	-68.31	1,600.82	2,100.00	-499.18	4,200.00
64130 · Office Supplies	332.52	676.67	-344.15	3,023.11	4,059.98	-1,036.87	8,120.00
64135 · Penalties	0.00	45.83	-45.83	0.00	275.02	-275.02	550.00
64140 · Pest Control	434.00	455.00	-21.00	2,346.00	2,730.00	-384.00	5,460.00
64150 · Postage & Delivery	124.94	700.00	-575.06	9,142.09	11,100.00	-1,957.91	22,240.00
64160 · Printing & Publications	5,960.68	1,490.83	4,469.85	6,589.10	8,944.98	-2,355.88	17,890.00
64170 · Public Relation	1,159.20	747.50	411.70	6,339.19	4,485.00	1,854.19	8,970.00
64180 · Maintenance of Equipment	0.00	180.83	-180.83	0.00	1,084.98	-1,084.98	2,170.00
64190 · Maintenance of Structure	39.90	1,250.00	-1,210.10	1,754.94	7,500.00	-5,745.06	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	2,500.02	-2,500.02	5,000.00
64240 · Travel	22.50	25.00	-2.50	22.50	150.00	-127.50	300.00
64245 · Lodge - Meals	66.49	100.00	-33.51	169.82	600.00	-430.18	1,200.00
66000 · Payroll Expenses	59.50	50.83	8.67	393.75	304.98	88.77	610.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>11,804.06</b>	<b>10,056.82</b>	<b>1,747.24</b>	<b>51,201.42</b>	<b>66,639.86</b>	<b>-15,438.44</b>	<b>133,230.00</b>
<b>68 · BAD DEBTS</b>							
68100 · Bad Debt Expense	0.00	0.00	0.00	0.00	4,490.00	-4,490.00	4,490.00
<b>Total 68 · BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,490.00</b>	<b>-4,490.00</b>	<b>4,490.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	455.58	525.00	-69.42	2,733.48	3,150.00	-416.52	6,300.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>455.58</b>	<b>525.00</b>	<b>-69.42</b>	<b>2,733.48</b>	<b>3,150.00</b>	<b>-416.52</b>	<b>6,300.00</b>
<b>Total Expense</b>	<b>57,352.40</b>	<b>83,127.17</b>	<b>-25,774.77</b>	<b>409,270.45</b>	<b>528,553.22</b>	<b>-119,282.77</b>	<b>1,041,110.00</b>
<b>Net Ordinary Income</b>	<b>-317,804.94</b>	<b>-330,659.73</b>	<b>12,854.79</b>	<b>-334,274.79</b>	<b>-701,508.15</b>	<b>367,233.36</b>	<b>-1,268,940.00</b>
<b>Other Income/Expense</b>							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes-CURR SEC & UNSEC1%	549,247.64	453,582.34	95,665.30	787,770.86	615,202.45	172,568.41	1,258,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	1,293.70	726.27	567.43	13,818.55	8,964.43	4,854.12	12,400.00
71500 · Int & Pen Delinquent Taxes	143.23	100.00	43.23	873.57	796.47	77.10	1,300.00
<b>Total 71 · PROP TAXES</b>	<b>550,684.57</b>	<b>454,408.61</b>	<b>96,275.96</b>	<b>802,462.98</b>	<b>624,963.35</b>	<b>177,499.63</b>	<b>1,272,600.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	10,940.00	11,100.00	-160.00	11,100.00
72300 · Special Assessment-DELQ&PENALTY	44.13	49.49	-5.36	660.95	204.07	456.88	800.00
72500 · Special Assessment SU01-DLQ&PEN	184.94	580.00	-395.06	3,721.21	3,425.83	295.38	16,300.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>229.07</b>	<b>629.49</b>	<b>-400.42</b>	<b>15,322.16</b>	<b>14,729.90</b>	<b>592.26</b>	<b>28,200.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	1,399.48	1,521.01	-121.53	1,399.48	1,521.01	-121.53	10,000.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>1,399.48</b>	<b>1,521.01</b>	<b>-121.53</b>	<b>1,399.48</b>	<b>1,521.01</b>	<b>-121.53</b>	<b>10,000.00</b>

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

1:58 PM  
 01/06/23  
 Accrual Basis

	Dec 22	Budget	\$ Over Budget	Jul - Dec 22	YTD Budget	\$ Over Budget	Annual Budget
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	3,740.91	0.00	3,740.91	7,481.82	0.00	7,481.82	0.00
<b>Total 76 · CONNECTION FEE</b>	<b>3,740.91</b>	<b>0.00</b>	<b>3,740.91</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	6,871.75	6,890.18	-18.43	51,761.04	41,939.86	9,821.18	72,000.00
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	18,444.15	0.00	18,444.15	-94,260.61	0.00	-94,260.61	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79200 · Worker's Comp Insurance Claim	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79500 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	300.00
<b>Total 79 · OTHER INCOMES</b>	<b>25,315.90</b>	<b>6,890.18</b>	<b>18,425.72</b>	<b>-42,499.57</b>	<b>41,939.86</b>	<b>-84,439.43</b>	<b>72,300.00</b>
<b>Total Other Income</b>	<b>581,369.93</b>	<b>463,449.29</b>	<b>117,920.64</b>	<b>784,166.87</b>	<b>683,154.12</b>	<b>101,012.75</b>	<b>1,383,100.00</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
83000 · Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84000 · Tax Deduction	1,377.11	1,164.70	212.41	1,977.63	1,609.18	368.45	3,300.00
<b>Total 80 · OTHER EXPENSES</b>	<b>1,377.11</b>	<b>1,164.70</b>	<b>212.41</b>	<b>1,977.63</b>	<b>1,609.18</b>	<b>368.45</b>	<b>3,300.00</b>
<b>Total Other Expense</b>	<b>1,377.11</b>	<b>1,164.70</b>	<b>212.41</b>	<b>1,977.63</b>	<b>1,609.18</b>	<b>368.45</b>	<b>3,300.00</b>
<b>Net Other Income</b>	<b>579,992.82</b>	<b>462,284.59</b>	<b>117,708.23</b>	<b>782,189.24</b>	<b>681,544.94</b>	<b>100,644.30</b>	<b>1,379,800.00</b>
<b>Net Income</b>	<b>262,187.88</b>	<b>131,624.86</b>	<b>130,563.02</b>	<b>447,914.45</b>	<b>-19,963.21</b>	<b>467,877.66</b>	<b>110,860.00</b>



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

1:59 PM  
 01/06/23

	Dec 22
<b>OPERATING ACTIVITIES</b>	
Net Income	262,187.88
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	98,465.29
12100 · A/R - Pilot Rock	-1,031.24
12400 · COBRA Receivable	-11.54
12410 · COBRA Dental	12.04
12700 · Pumped Waste	-339.19
13300 · SU01-Delinq Tax Roll Receivable	129,899.20
13350 · SS01 - Sewer Availability Recv	2,981.70
14100 · Prepaid Expense	275.00
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	11,591.22
20000 · Accounts Payable	-8,478.38
21600 · Employee Appreciation Fund	-2,416.59
22000 · Payroll Liabilities	-25.78
22200 · Retirement Payable	17,376.67
<b>Net cash provided by Operating Activities</b>	<b>520,301.88</b>
<b>INVESTING ACTIVITIES</b>	
16200 · Accm.Depr - Improvement to Land	10,569.75
16300 · Accm Depr - Structures & Imprv	26,071.93
16400 · Accm Depr - Vehicles	4,657.42
16500 · Accm Depr - Equipment	2,421.83
16800 · Accm. Amortization	4,145.32
16900 · Accm Depr - Capital Lease Asset	660.49
17340 · SCADA System	-5,632.89
17850 · N.O.V.	-3,930.00
17890 · HC Dewatering Bldg & Clarifier	-31,517.27
17891 · HC Engineering & Mgmt	-59,406.29
<b>Net cash provided by Investing Activities</b>	<b>-51,959.71</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>	467,627.75
<b>Cash at beginning of period</b>	7,752,505.80
<b>Cash at end of period</b>	<b>8,220,133.55</b>

