



**Crestline Sanitation District
Quarterly Investment Report
September 30, 2022**

Cash and Investments

Account Type / Financial Institution	Maturity	Balance at 9/30/2022	Balance at 6/30/2022
Cash and Cash Equivalents			
California Bank & Trust General Checking	N/A	\$ 1,317,811	\$ 1,936,333
California Bank & Trust Payroll Checking	N/A	72,968	17,623
Petty Cash & Change Fund	N/A	500	500
Total Cash and Cash Equivalents		<u>1,391,279</u>	<u>1,954,456</u>
Investments			
Local Agency Investment Fund		82,424	82,270
Zions Institutional Liquidity Management			
Money Market Mutual Funds	N/A	1,421,756	1,359,304
Certificates of Deposit	10/2022 - 2/2025	1,268,461	1,280,132
Corporate Notes/Bonds	7/2023 - 4/2024	546,149	1,195,619
Government Agencies	11/2023 - 10/2025	1,916,467	1,970,306
U.S. Obligations	8/2022 - 8/2026	1,632,228	1,577,752
U.S. Treasury Notes & Bonds	N/A	-	-
Zions Total		<u>6,785,061</u>	<u>7,383,113</u>
CalTRUST:			
Short Term Fund	N/A	323,226	322,357
Medium Term Fund	N/A	423,571	429,766
CalTRUST Total		<u>746,797</u>	<u>752,123</u>
Total Investments		<u>7,614,282</u>	<u>8,217,506</u>
Total Cash and Investments		<u>\$ 9,005,561</u>	<u>\$ 10,171,962</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.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer	Required Rating	In Compliance at 9/30/2022
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.



Crestline Sanitation District

Executive Summary - September 2022

SUMMARY STATEMENT OF NET POSITION

	9/30/2022	9/30/2021	Change	Avg. Last 12 Mo.
Cash and investments	\$ 8,984,637	\$ 10,511,823	\$ (1,527,186)	\$ 10,335,480
Receivables	1,290,355	1,134,111	156,244	1,128,833
Other current assets	275,331	205,450	69,881	163,736
Total current assets	10,550,323	11,851,384	(1,301,061)	11,628,049
Capital assets, net	12,571,036	9,833,413	2,737,623	10,643,434
Deferred outflows of resources	1,903,001	3,161,243	(1,258,242)	2,846,683
Total Assets and Deferred Outflows of Resources	25,024,360	24,846,040	178,320	25,118,166
Current liabilities	173,836	201,070	(27,234)	186,832
Noncurrent liabilities	1,665,529	5,687,863	(4,022,334)	4,679,770
Deferred inflows of resources	2,617,143	151,152	2,465,991	767,650
Total Liabilities and Deferred Inflows of Resources	4,456,508	6,040,085	(1,583,577)	5,634,252
Net Position	\$ 20,567,852	\$ 18,805,955	\$ 1,761,897	\$ 19,483,914

SUMMARY STATEMENT OF CHANGES IN NET POSITION

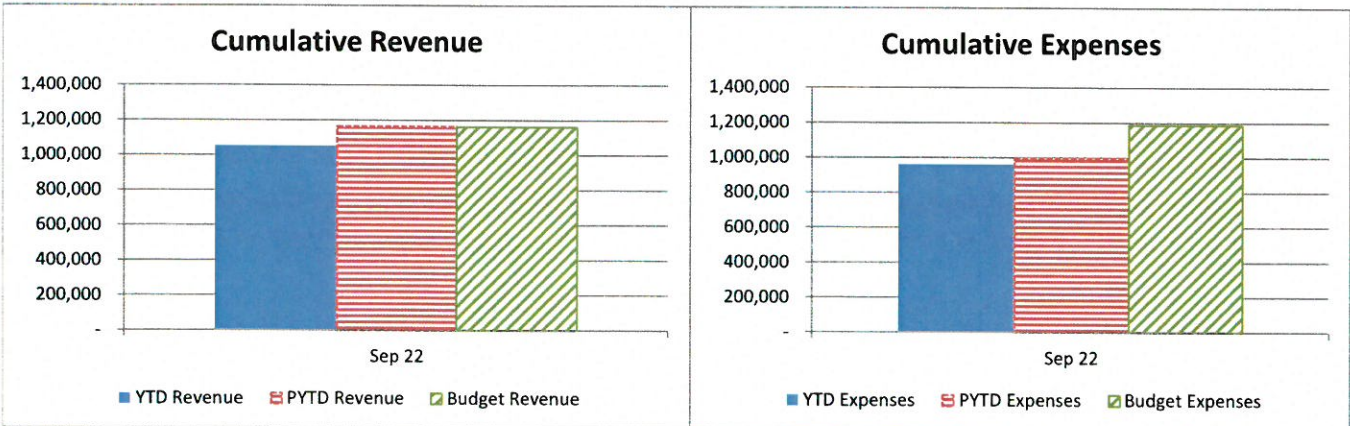
	Sep 2022	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 559,353	\$ 1,137,056	\$ 1,134,386	\$ 2,670
Operating expenses	(254,087)	(772,740)	(923,527)	150,787
Administrative expenses	(54,749)	(187,656)	(261,745)	74,089
Other income	(63,014)	(84,718)	27,006	(111,724)
Other expenses	-	-	-	-
Change in net position	\$ 187,503	\$ 91,942	\$ (23,880)	\$ 115,822

LIQUIDITY RATIOS

	9/30/2022	9/30/2021	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	51.7	52.3	(0.6)	55.4
Current ratio (current assets / current liabilities)	60.7	58.9	1.8	62.4
Working capital (current assets - current liabilities)	\$ 10,376,487	\$ 11,650,314	\$ (1,273,827)	\$ 11,441,217

CAPITAL BUDGET

	Sep 2022	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 7,003	\$ 1,279,408	\$ 1,001,400	\$ (278,008)
Master Plan Projects	-	552,663	8,900,000	8,347,337



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

11:19 AM
10/07/22
Accrual Basis

Sep 30, 22

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	1,298,049.70	
10200 · Cash in Bank - Payroll	71,805.45	
10500 · Petty Cash	199.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	1,370,354.45	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	82,424.47	
11101 · Investments - Wealth&Fiduciary	6,785,061.08	
11200 · Investments - CalTRUST	746,796.62	
Total 11 · INVESTMENTS	7,614,282.17	
Total Checking/Savings	8,984,636.62	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	223,564.60	
12100 · A/R - Pilot Rock	1,599.30	
12200 · A/R - Cleghorn	53,361.26	
12400 · COBRA Receivable	2,078.95	
12410 · COBRA Dental	257.92	
12700 · Pumped Waste	1,269.73	
Total 12 · ACCTS RECEIVABLE	282,131.76	
Total Accounts Receivable	282,131.76	
Other Current Assets		
12900 · Inventory		
13 · OTHER RECEIVABLE		
13300 · SU01-Deliq Tax Roll Receivable	425,802.63	
13350 · SS01 - Sewer Availability Recv	15,821.27	
13400 · Accrued Interest -CalTRUST/LAIF	154.03	
13500 · Accrued A/R	566,445.63	
Total 13 · OTHER RECEIVABLE	1,008,223.56	

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

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Accrual Basis

	Sep 30, 22
14 · PREPAID	
14200 · Prepaid Insurance	135,094.12
14300 · Prepaid Worker's Comp	125,787.51
Total 14 · PREPAID	260,881.63
Total Other Current Assets	1,283,554.15
Total Current Assets	10,550,322.53
Fixed Assets	
15 · CAPITAL ASSETS	
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
Total 15 · CAPITAL ASSETS	33,078,623.13
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,221,830.91
16300 · Accm Depr - Structures & Imprv	-5,718,559.80
16400 · Accm Depr - Vehicles	-1,017,249.96
16500 · Accm Depr - Equipment	-508,760.62
16800 · Accm. Amortization	-204,496.04
16900 · Accm Depr - Capital Lease Asset	-31,703.67
Total 16 · ACCM DEPRECIATIONS	-23,702,601.00
Total Fixed Assets	9,376,022.13
Other Assets	
17 · CIP	
17201 · Folder/Inserter Billing Machine	14,860.88
17340 · SCADA System	66,845.59
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.	156,431.95
17890 · HC Dewatering Bldg & Clarifier	1,305,807.13
17891 · HC Engineering & Mgmt	552,890.59
Total 17 · CIP	3,195,014.12

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

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Accrual Basis

	Sep 30, 22
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	370,342.00
19830 · Deferred Outflows - Actuarial	361,974.00
19850 · Deferred Outflow-OPEB Actuarial	1,170,685.00
Total 19 · DEFERRED OUTFLOWS	1,903,001.00
Total Other Assets	5,098,015.12
TOTAL ASSETS	25,024,359.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	7,573.62
20000 · Accounts Payable	7,573.62
Total Accounts Payable	7,573.62
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	1,368.79
21300 · Unclaimed Checks	6,637.26
21600 · Employee Appreciation Fund	8,006.05
Total 21 · OTHER CURRENT LIAB.	15,012.10
22 · PR LIABILITIES	
22000 · Payroll Liabilities	155.15
22100 · Payroll Tax Payable	63.94
Total 22 · PR LIABILITIES	219.09
23 · ACCRUED LIABILITIES	
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
Total 23 · ACCRUED LIABILITIES	72,932.63
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,126.60
25950 · Curr Portion-Share of County POB	51,188.00
25970 · Curr Portion of CLO	7,789.79
Total 24 · OTHER LIABILITIES	85,104.39
Total Other Current Liabilities	166,262.16
Total Current Liabilities	173,835.78

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

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Accrual Basis

	Sep 30, 22
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	15,933.82
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
Total 27 · LONG TERM LIABILITIES	1,665,529.39
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	1,312,855.00
29850 · Deferred Inflows-OPEB Actuarial	1,304,288.00
Total 29 · DEFERRED INFLOWS	2,617,143.00
Total Long Term Liabilities	4,282,672.39
Total Liabilities	4,456,508.17
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,771,925.46
33000 · Unrestricted Net Assets	-2,305,893.19
34000 · Board Designated Reserves	
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
Total 34000 · Board Designated Reserves	11,172,600.00
Total 30 · NET ASSETS	18,638,632.27
39000 · *Unrestricted Net Assets	1,837,276.94
Net Income	91,942.40
Total Equity	20,567,851.61
TOTAL LIABILITIES & EQUITY	25,024,359.78

Crestline Sanitation District
Profit & Loss Budget Performance
September 2022

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 Accrual Basis

	Sep 22	Budget	\$ Over Budget	Jul - Sep 22	YTD Budget	\$ Over Budget	Annual Budget
51500OP · Seasonal OP Workers	1,230.00	0.00	1,230.00	3,900.00	0.00	3,900.00	0.00
51600OP · Nationwide ER Match	150.00	160.00	-10.00	450.00	480.00	-30.00	2,080.00
Total 51-OP · SALARIES & BENEFIT - OP	101,486.00	107,578.04	-6,092.04	314,548.56	308,807.46	5,741.10	1,306,380.00
53-MT · PROFESSIONAL SVC-MAINT	281.95	303.33	-21.38	733.40	909.99	-176.59	3,640.00
53900MT · Other Professional Svc	281.95	303.33	-21.38	733.40	909.99	-176.59	3,640.00
Total 53-MT · PROFESSIONAL SVC-MAINT	281.95	303.33	-21.38	733.40	909.99	-176.59	3,640.00
53-OP · PROFESSIONAL SVC - OP	0.00	1,666.67	-1,666.67	1,899.50	4,999.97	-3,100.47	20,000.00
53300OP · Engineering	0.00	1,666.67	-1,666.67	1,899.50	4,999.97	-3,100.47	20,000.00
53400OP · Laboratory Analysis	3,639.30	4,653.33	-1,014.03	7,869.20	13,959.99	-6,090.79	55,840.00
53700OP · Permits & Fees	6,898.80	6,300.00	598.80	9,516.80	9,720.00	-203.20	54,950.00
53900OP · Other Professional	425.00	400.00	25.00	425.00	420.00	5.00	2,020.00
Total 53-OP · PROFESSIONAL SVC - OP	10,963.10	13,020.00	-2,056.90	19,710.50	29,099.96	-9,389.46	132,810.00
54-MT · SERVICE AND SUPPLIES - MAINT	0.00	107.50	-107.50	0.00	322.50	-322.50	1,290.00
54060MT · Equipment Rental	0.00	107.50	-107.50	0.00	322.50	-322.50	1,290.00
54080MT · Clothing & Laundry	1,141.80	915.38	226.42	3,602.91	2,746.14	856.77	11,900.00
54170MT · Auto Expense - General	1,139.63	1,072.50	67.13	5,014.27	3,217.50	1,796.77	12,870.00
54182MT · Maintenance of Equipment	232.62	1,185.83	-953.21	866.87	3,557.49	-2,690.62	14,230.00
54184MT · Maintenance of Structures	0.00	304.17	-304.17	30.15	912.47	-882.32	3,650.00
54200MT · Small Tools	18.20	105.83	-87.63	158.26	317.49	-159.23	1,270.00
54210MT · Supplies - Shop	59.86	173.35	-113.49	309.67	520.03	-210.36	2,080.00
54220MT · Supplies - Field	0.00	155.00	-155.00	383.15	465.00	-81.85	1,860.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	2,592.11	4,019.56	-1,427.45	10,365.28	12,058.62	-1,693.34	49,150.00
54-OP · SERVICE AND SUPPLIES - OP	4,815.94	2,972.50	1,843.44	9,678.91	8,917.50	761.41	35,670.00
54021OP · Auto Expense - Fuel	67.80	880.83	-813.03	1,378.27	2,642.53	-1,264.26	10,570.00
54023OP · Auto Expense - General	106.81	272.50	-165.69	738.92	817.50	-78.58	3,270.00
54030OP · Communication	0.00	30.00	-30.00	0.00	90.00	-90.00	360.00
54040OP · Due & Subscription	469.85	379.17	90.68	469.85	1,137.47	-667.62	4,550.00
54050OP · Equipment Purchase	0.00	883.33	-883.33	3,847.63	2,649.99	1,197.64	10,600.00
54060OP · Equipment Rental	6,818.09	9,760.83	-2,942.74	20,302.51	29,282.49	-8,979.98	129,130.00
54070OP · Insurance	3,073.39	3,165.83	-92.44	9,220.17	9,497.49	-277.32	37,990.00
54075OP · Insurance - Vehicle	1,420.33	981.52	438.81	3,741.95	2,944.56	797.39	12,110.00
54080OP · Clothing & Laundry	0.00	155.00	-155.00	48.18	465.00	-416.82	1,860.00
54090OP · Lodge & Meals	0.00	10.00	-10.00	0.00	30.00	-30.00	120.00
54100OP · Misc Expense	3,996.39	7,309.17	-3,312.78	11,930.75	21,927.47	-9,996.72	87,710.00
54182OP · Maintenance of Equipment	0.00	2,972.50	-2,972.50	2,344.22	8,917.50	-6,573.28	35,670.00
54184OP · Maintenance of Structures	225.00	600.00	-375.00	13,003.00	8,500.00	4,503.00	32,750.00
54185OP · Memberships/Certifications	6.47	540.00	-533.53	1,094.53	1,620.00	-525.47	6,480.00
54190OP · Safety Equipment	0.00	65.83	-65.83	0.00	197.49	-197.49	790.00
54200OP · Small Tools	39.29	328.33	-289.04	478.82	985.03	-506.21	3,940.00
54220OP · Supplies	3,231.07	2,461.67	769.40	8,569.95	7,384.97	1,184.98	29,540.00
54310OP · Special Dept - Chlorine / Salt	1,910.35	4,412.50	-2,502.15	10,790.24	13,237.50	-2,447.26	52,950.00
54320OP · Special Dept - Sludge /Chemical	0.00	769.17	-769.17	2,720.99	2,307.47	413.52	9,230.00
54330OP · Special Dept - Oxygen/Propane	0.00	2,916.67	-2,916.67	0.00	8,749.97	-8,749.97	35,000.00
54340OP · Special Dept - Emergency	707.61	1,666.67	-959.06	907.61	4,999.97	-4,092.36	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	26,888.39	43,534.02	-16,645.63	101,266.50	137,301.90	-36,035.40	560,290.00

Crestline Sanitation District
Profit & Loss Budget Performance
September 2022

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10/07/22
Accrual Basis

	Sep 22	Budget	\$ Over Budget	Jul - Sep 22	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	3,601.30	5,137.50	-1,536.20	12,648.17	15,412.50	-2,764.33	61,650.00
562100P · Utilities - Electric	10,582.49	9,451.67	1,130.82	22,960.75	28,355.01	-5,394.26	113,420.00
562200P · Utilities - Gas	29.22	419.17	-389.95	57.71	1,137.51	-1,079.80	6,230.00
562300P · Utilities - Water	881.50	914.17	-32.67	2,209.93	2,742.51	-532.58	10,970.00
562400P · Utilities - Trash	527.83	555.83	-28.00	1,055.66	1,667.49	-611.83	6,670.00
563000P · Refuse Disposal	0.00	218.33	-218.33	0.00	654.99	-654.99	2,620.00
Total 56 · UTILITIES - OP	15,622.34	16,696.67	-1,074.33	38,932.22	49,970.01	-11,037.79	201,560.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	21,977.50	-1,348.00	61,888.50	65,932.50	-4,044.00	263,730.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,977.50	-1,348.00	61,888.50	65,932.50	-4,044.00	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,441.66	24,923.33	2,518.33	82,324.98	74,770.03	7,554.95	299,080.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	24,923.33	2,518.33	82,324.98	74,770.03	7,554.95	299,080.00
Total COGS	254,087.31	317,378.47	-63,291.16	772,740.18	923,527.38	-150,787.20	3,852,930.00
Gross Profit	305,265.88	241,846.19	63,419.69	364,315.85	210,858.51	153,457.34	-227,830.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	25,998.23	29,820.76	-3,822.53	77,687.95	89,462.28	-11,774.33	387,670.00
61020 · Salaries - OT ADM	60.21	52.50	7.71	180.63	157.50	23.13	630.00
61030 · Salaries - VAC ADM	0.00	4,152.50	-4,152.50	4,825.92	12,457.50	-7,631.58	49,830.00
61040 · Salaries - SICK ADM	376.13	650.00	-273.87	4,102.33	2,530.00	1,572.33	8,380.00
61050 · Salaries - HOLIDAY ADM	1,383.04	1,498.50	-115.46	2,973.60	2,996.94	-23.34	19,480.00
61100 · Payroll Tax - ADM	685.89	924.62	-238.73	2,228.38	2,773.86	-545.48	12,020.00
61200 · Worker's Comp - ADM	304.37	326.16	-21.79	946.59	978.48	-31.89	4,240.00
61300 · Employee Group Insurance - ADM	6,022.03	4,619.17	1,402.86	17,390.64	13,857.51	3,533.13	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	8,281.92	9,193.84	-911.92	26,006.21	27,581.52	-1,575.31	119,520.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	209.00	209.24	-0.24	627.00	627.72	-0.72	2,720.00
Total 61 · SALARIES AND BENEFIT - ADM	43,320.82	51,447.29	-8,126.47	136,969.25	153,423.31	-16,454.06	671,920.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	1,800.00	1,500.00	300.00	3,500.00	4,500.00	-1,000.00	18,000.00
62300 · Board Exp - Meals & Lodging	240.14	66.67	173.47	240.14	199.97	40.17	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	49.97	-49.97	200.00
Total 62 · BOARD EXPENSES	2,040.14	1,583.34	456.80	3,740.14	4,749.94	-1,009.80	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	15,219.13	-15,219.13	8,441.38	23,039.13	-14,597.75	45,000.00
63200 · County Services	8.00	108.33	-100.33	8.00	324.99	-316.99	1,300.00
63300 · Legal	0.00	4,166.65	-4,166.65	7,320.00	12,499.97	-5,179.97	50,000.00
63500 · Software Support - ADM	260.62	771.67	-511.05	1,606.71	2,314.97	-708.26	9,260.00
63900 · Other Professional - ADM	1,039.90	8,384.17	-7,344.27	4,314.36	25,152.47	-20,838.11	100,610.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	1,308.52	28,649.95	-27,341.43	21,690.45	63,331.53	-41,641.08	206,170.00

Crestline Sanitation District
Profit & Loss Budget Performance
September 2022

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 Accrual Basis

	Sep 22	Budget	\$ Over Budget	Jul - Sep 22	YTD Budget	\$ Over Budget	Annual Budget
64 - SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	948.57	900.00	48.57	3,832.88	3,400.00	432.88	15,020.00
64040 · Computer Expense	0.00	736.67	-736.67	1,738.24	2,209.97	-471.73	8,840.00
64045 · Due & Subscription	351.97	312.50	39.47	703.94	937.50	-233.56	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	2,160.00	2,272.50	-112.50	9,090.00
64090 · Lease Equipment - ADM	48.49	48.49	0.00	745.40	949.88	-204.48	3,470.00
64095 · Legal Notice	26.00	112.50	-86.50	32.00	337.50	-305.50	1,350.00
64120 · Office Expense	288.41	350.00	-61.59	645.36	1,050.00	-404.64	4,200.00
64130 · Office Supplies	497.30	676.67	-179.37	1,893.42	2,029.97	-136.55	8,120.00
64135 · Penalties	0.00	45.83	-45.83	0.00	137.49	-137.49	550.00
64140 · Pest Control	366.00	455.00	-89.00	1,224.00	1,365.00	-141.00	5,460.00
64150 · Postage & Delivery	3,000.00	3,000.00	0.00	6,017.15	6,700.00	-682.85	22,240.00
64160 · Printing & Publications	391.09	1,490.83	-1,099.74	391.09	4,472.49	-4,081.40	17,890.00
64170 · Public Relation	926.40	747.50	178.90	2,779.20	2,242.50	536.70	8,970.00
64180 · Maintenance of Equipment	0.00	180.83	-180.83	0.00	542.49	-542.49	2,170.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	1,496.22	3,750.00	-2,253.78	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	1,250.01	-1,250.01	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	75.00	-75.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	43.11	300.00	-256.89	1,200.00
66000 · Payroll Expenses	59.50	50.83	8.67	187.25	152.49	34.76	610.00
Total 64 - SERVICES AND SUPPLIES - ADM	7,623.73	11,656.82	-4,033.09	23,889.26	34,174.79	-10,285.53	133,230.00
68 - BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	0.00	4,490.00	-4,490.00	4,490.00
Total 68 - BAD DEBTS	0.00	0.00	0.00	0.00	4,490.00	-4,490.00	4,490.00
69 - DEPR & AMORT - ADM							
69100 · Depreciation - ADM	455.58	525.00	-69.42	1,366.74	1,575.00	-208.26	6,300.00
Total 69 - DEPR & AMORT - ADM	455.58	525.00	-69.42	1,366.74	1,575.00	-208.26	6,300.00
Total Expense	54,748.79	93,862.40	-39,113.61	187,655.84	261,744.57	-74,088.73	1,041,110.00
Net Ordinary Income	250,517.09	147,983.79	102,533.30	176,660.01	-50,886.06	227,546.07	-1,268,940.00
Other Income/Expense							
Other Income							
71 - PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	1,258,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	12,400.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	1,300.00
Total 71 - PROP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	1,272,600.00
72 - SPECIAL ASSESSMENTS							
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	0.00	0.00	0.00	0.00	0.00	0.00	800.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	0.00	0.00	0.00	16,300.00
Total 72 - SPECIAL ASSESSMENTS	0.00	0.00	0.00	10,940.00	11,100.00	-160.00	28,200.00
73 - GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Total 73 - GRANTS AND AIDS	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00

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

	Sep 22	Budget	\$ Over Budget	Jul - Sep 22	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	3,740.91	0.00	3,740.91	3,740.91	0.00	3,740.91	0.00
Total 76 · CONNECTION FEE	3,740.91	0.00	3,740.91	3,740.91	0.00	3,740.91	0.00
79 · OTHER INCOMES							
77000 · Interest Income	12,716.69	4,388.33	8,328.36	28,565.54	15,905.67	12,659.87	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	-79,471.64	0.00	-79,471.64	-127,964.06	0.00	-127,964.06	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
Total 79 · OTHER INCOMES	-66,754.95	4,388.33	-71,143.28	-99,398.52	15,905.67	-115,304.19	72,300.00
Total Other Income	-63,014.04	4,388.33	-67,402.37	-84,717.61	27,005.67	-111,723.28	1,383,100.00
Other Expense							
80 · OTHER EXPENSES							
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	0.00	0.00	0.00	0.00	0.00	0.00	3,300.00
Total 80 · OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	3,300.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	3,300.00
Net Other Income	-63,014.04	4,388.33	-67,402.37	-84,717.61	27,005.67	-111,723.28	1,379,800.00
Net Income	187,503.05	152,372.12	35,130.93	91,942.40	-23,880.39	115,822.79	110,860.00

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

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	Sep 22
OPERATING ACTIVITIES	
Net Income	187,503.05
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-172,721.24
12100 · A/R - Pilot Rock	-180.06
12400 · COBRA Receivable	630.38
12410 · COBRA Dental	-12.04
12700 · Pumped Waste	-506.39
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	16,597.05
20000 · Accounts Payable	-14,996.47
21600 · Employee Appreciation Fund	845.36
22000 · Payroll Liabilities	-25.78
Net cash provided by Operating Activities	27,210.08
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	-1,619.04
17850 · N.O.V.	-5,384.37
Net cash provided by Investing Activities	41,523.33
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	68,018.99
Cash at beginning of period	8,916,617.63
Cash at end of period	8,984,636.62

