



Crestline Sanitation District

Executive Summary - December 2021

SUMMARY STATEMENT OF NET POSITION

	12/31/2021	12/31/2020	Change	Avg. Last 12 Mo.
Cash and investments	\$ 11,011,693	\$ 10,015,115	\$ 996,578	\$ 10,531,167
Receivables	969,741	1,105,511	(135,770)	1,087,659
Other current assets	167,680	141,358	26,322	143,524
Total current assets	12,149,114	11,261,984	887,130	11,762,350
Capital assets, net	9,727,316	9,732,900	(5,584)	9,743,879
Deferred outflows of resources	3,161,243	2,455,285	705,958	2,808,264
Total Assets and Deferred Outflows of Resources	25,037,673	23,450,169	1,587,504	24,314,493
Current liabilities	169,351	170,331	(980)	181,068
Noncurrent liabilities	5,685,688	4,337,285	1,348,403	5,011,124
Deferred inflows of resources	151,152	231,087	(79,935)	191,119
Total Liabilities and Deferred Inflows of Resources	6,006,191	4,738,703	1,267,488	5,383,311
Net Position	\$ 19,031,482	\$ 18,711,466	\$ 320,016	\$ 18,931,182

SUMMARY STATEMENT OF CHANGES IN NET POSITION

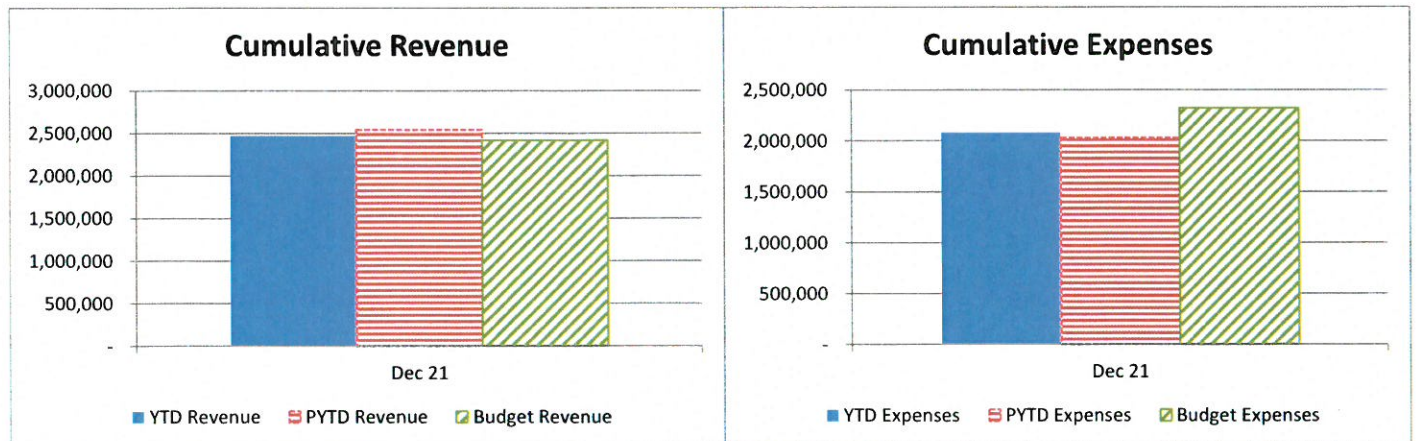
	Dec 2021	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 29,865	\$ 1,749,224	\$ 1,779,873	\$ (30,649)
Operating expenses	(272,322)	(1,668,960)	(1,834,347)	165,387
Administrative expenses	(49,426)	(412,457)	(487,732)	75,275
Other income	486,928	727,000	639,695	87,305
Other expenses	(1,236)	(1,810)	(1,149)	(661)
Change in net position	\$ 193,809	\$ 392,997	\$ 96,340	\$ 296,657

LIQUIDITY RATIOS

	12/31/2021	12/31/2020	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	65.0	58.8	6.2	60.3
Current ratio (current assets / current liabilities)	71.7	66.1	5.6	67.2
Working capital (current assets - current liabilities)	\$ 11,979,763	\$ 11,091,653	\$ 888,110	\$ 11,581,282

CAPITAL BUDGET

	Dec 2021	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 6,482	\$ 186,956	\$ 944,000	\$ 757,044
Master Plan Projects	-	10,000	1,889,400	1,879,400





**Crestline Sanitation District
Quarterly Investment Report
December 31, 2021**

Cash and Investments

<u>Account Type / Financial Institution</u>	<u>Maturity</u>	<u>Balance at 12/31/2021</u>	<u>Balance at 9/30/2021</u>
Cash and Cash Equivalents			
California Bank & Trust General Checking	N/A	\$ 2,560,313	\$ 2,009,699
California Bank & Trust Payroll Checking	N/A	13,527	14,581
Petty Cash & Change Fund	N/A	500	500
Total Cash and Cash Equivalents		<u>2,574,340</u>	<u>2,024,780</u>
Investments			
Local Agency Investment Fund		82,158	82,108
Zions Institutional Liquidity Management			
Money Market Mutual Funds	N/A	732,886	17,876
Certificates of Deposit	10/2022 - 2/2025	1,336,257	1,593,359
Corporate Notes/Bonds	5/2022 - 4/2024	1,560,356	1,818,161
Government Agencies	11/2023 - 10/2025	2,067,254	2,090,917
U.S. Obligations	8/2022 - 8/2026	1,657,709	1,674,947
U.S. Treasury Notes & Bonds	1/2022	250,344	452,202
Zions Total		7,604,806	7,647,462
CalTRUST:			
Short Term Fund	N/A	324,176	324,699
Medium Term Fund	N/A	442,865	445,499
CalTRUST Total		767,041	770,198
Total Investments		<u>8,454,005</u>	<u>8,499,768</u>
Total Cash and Investments		<u>\$ 11,028,345</u>	<u>\$ 10,524,548</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 12/31/2021</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.



Crestline Sanitation District

Executive Summary - November 2021

SUMMARY STATEMENT OF NET POSITION

	11/30/2021	11/30/2020	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,590,017	\$ 9,648,263	\$ 941,754	\$ 10,448,119
Receivables	1,162,866	1,252,809	(89,943)	1,098,958
Other current assets	176,775	155,970	20,805	140,009
Total current assets	11,929,658	11,057,042	872,616	11,687,086
Capital assets, net	9,768,821	9,761,985	6,836	9,744,300
Deferred outflows of resources	3,161,243	2,455,285	705,958	2,749,434
Total Assets and Deferred Outflows of Resources	24,859,722	23,274,312	1,585,410	24,180,820
Current liabilities	168,524	232,264	(63,740)	178,781
Noncurrent liabilities	5,686,413	4,338,011	1,348,402	4,898,757
Deferred inflows of resources	151,152	231,085	(79,933)	197,780
Total Liabilities and Deferred Inflows of Resources	6,006,089	4,801,360	1,204,729	5,275,318
Net Position	\$ 18,853,633	\$ 18,472,952	\$ 380,681	\$ 18,905,502

SUMMARY STATEMENT OF CHANGES IN NET POSITION

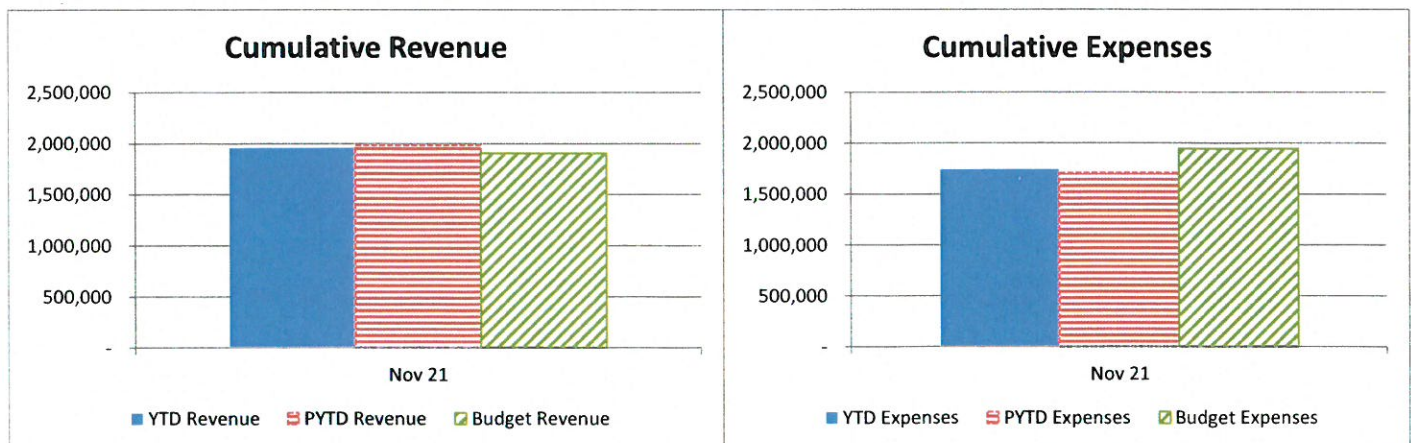
	Nov 2021	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 558,982	\$ 1,719,359	\$ 1,704,924	\$ 14,435
Operating expenses	(315,135)	(1,385,732)	(1,527,728)	141,996
Administrative expenses	(80,806)	(358,125)	(416,401)	58,276
Other income	232,448	240,072	199,945	40,127
Other expenses	(572)	(573)	(229)	(344)
Change in net position	\$ 394,917	\$ 215,001	\$ (39,489)	\$ 254,490

LIQUIDITY RATIOS

	11/30/2021	11/30/2020	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	62.8	41.5	21.3	60.5
Current ratio (current assets / current liabilities)	70.8	47.6	23.2	67.6
Working capital (current assets - current liabilities)	\$ 11,761,134	\$ 10,824,778	\$ 936,356	\$ 11,508,305

CAPITAL BUDGET

	Nov 2021	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 6,371	\$ 179,935	\$ 944,000	\$ 764,065
Master Plan Projects	10,000	10,000	1,889,400	1,879,400



Crestline Sanitation District
Balance Sheet
As of December 31, 2021

3:29 PM
01/06/22
Accrual Basis

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	2,544,913.21
10200 · Cash in Bank - Payroll	12,274.24
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	2,557,686.75
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,158.36
11101 · Investments - Wealth&Fiduciary	7,604,806.33
11200 · Investments - CalTRUST	767,041.61
Total 11 · INVESTMENTS	8,454,006.30
Total Checking/Savings	11,011,693.05
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	177,733.15
12100 · A/R - Pilot Rock	1,950.00
12400 · COBRA Receivable	2,709.33
12410 · COBRA Dental	245.88
12700 · Pumped Waste	1,088.88
Total 12 · ACCTS RECEIVABLE	183,727.24
Total Accounts Receivable	183,727.24
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	221,974.72
13350 · SS01 - Sewer Availability Recv	9,388.77
13500 · Accrued A/R	554,650.10
Total 13 · OTHER RECEIVABLE	786,013.59

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

3:29 PM
01/06/22
Accrual Basis

	Dec 31, 21
14 · PREPAID	
14200 · Prepaid Insurance	89,535.93
14300 · Prepaid Worker's Comp	63,695.72
Total 14 · PREPAID	153,231.65
Total Other Current Assets	953,694.20
Total Current Assets	12,149,114.49
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,454.99
15300 · Structures & Improvements	11,798,025.53
15400 · Vehicles	1,374,414.68
15500 · Equipments	656,307.52
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	31,807,411.32
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,126,703.16
16300 · Accm Depr - Structures & Imprv	-5,522,995.11
16400 · Accm Depr - Vehicles	-1,012,988.35
16500 · Accm Depr - Equipment	-489,292.30
16800 · Accm. Amortization	-167,188.11
16900 · Accm Depr - Capital Lease Asset	-25,759.22
Total 16 · ACCM DEPRECIATIONS	-23,344,926.25
Total Fixed Assets	8,462,485.07
Other Assets	
17 · CIP	
17340 · SCADA System	41,566.27
17345 · Miscellaneous Upgrades	3,060.36
17376 · Electrical Upgrades	7,481.88
17377 · Vehicle Replacement	32,327.29
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	903,324.55
17840 · Trakstar Camera	39,775.61
17850 · N.O.V.	117,070.05
17860 · SC Automatic Bar Screen	5,208.60
17870 · HC Lab Roof & Belt Press Roof	22,511.38
17880 · Seal Coating & Striping	37,777.00
Total 17 · CIP	1,264,830.74

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

3:29 PM
01/06/22
Accrual Basis

	Dec 31, 21
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	354,107.00
19830 · Deferred Outflows - Actuarial	1,309,638.00
19850 · Deferred Outflow-OPEB Actuarial	1,497,498.00
Total 19 · DEFERRED OUTFLOWS	3,161,243.00
Total Other Assets	4,426,073.74
TOTAL ASSETS	25,037,673.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	6,737.83
20000 · Accounts Payable	6,737.83
Total Accounts Payable	6,737.83
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	981.89
21600 · Employee Appreciation Fund	3,006.96
Total 21 · OTHER CURRENT LIAB.	3,988.85
22 · PR LIABILITIES	
22000 · Payroll Liabilities	551.18
22100 · Payroll Tax Payable	-38.23
22200 · Retirement Payable	-1.82
Total 22 · PR LIABILITIES	511.13
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	48,884.87
23150 · Accrued Payroll Tax	888.75
23200 · Accrued Retirement	15,912.52
23250 · Accrued Worker's Comp	1,824.59
Total 23 · ACCRUED LIABILITIES	67,510.73

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

3:29 PM
01/06/22
Accrual Basis

	Dec 31, 21
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,261.67
25950 · Curr Portion-Share of County POB	56,850.00
25970 · Curr Portion of CLO	7,490.76
Total 24 · OTHER LIABILITIES	90,602.43
Total Other Current Liabilities	162,613.14
Total Current Liabilities	169,350.97
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	21,540.89
27400 · Employee Compensated Abs-LT	105,046.74
27500 · Share of County POB	107,852.00
27700 · OPEB Obligation	2,295,938.00
27800 · Pension Liability	3,162,801.00
27970 · Less Current Portion of CLO	-7,490.76
Total 27 · LONG TERM LIABILITIES	5,685,687.87
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	151,152.00
Total 29 · DEFERRED INFLOWS	151,152.00
Total Long Term Liabilities	5,836,839.87
Total Liabilities	6,006,190.84
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

Crestline Sanitation District
Balance Sheet
As of December 31, 2021

3:29 PM
01/06/22
Accrual Basis

	Dec 31, 21
39000 - *Unrestricted Net Assets	-146.97
Net Income	392,997.16
Total Equity	19,031,482.46
TOTAL LIABILITIES & EQUITY	25,037,673.30

Crestline Sanitation District

Profit & Loss Budget Performance

December 2021

3:30 PM
01/06/22
Accrual Basis

	Dec 21	Budget	\$ Over Budget	Jul - Dec 21	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	3,755.20	2,779.00	976.20	1,675,755.85	1,673,337.00	2,418.85	3,346,675.00
42000 · Sewer Penalties	22,491.89	10,500.00	11,991.89	50,652.43	28,700.00	21,952.43	72,400.00
43000 · Pumped Waste Permits	2,749.27	1,000.00	1,749.27	18,442.16	13,000.00	5,442.16	25,625.00
44000 · Permit & Inspection Fees	219.00	0.00	219.00	438.00	876.00	-438.00	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	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	0.00	20.00	-20.00	36.00	60.00	-24.00	100.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 · REVENUE	29,865.36	74,949.00	-45,083.64	1,749,224.44	1,779,873.00	-30,648.56	3,574,800.00
Total Income	29,865.36	74,949.00	-45,083.64	1,749,224.44	1,779,873.00	-30,648.56	3,574,800.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	19,015.81	28,628.00	-9,612.19	148,868.75	186,090.50	-37,221.75	372,181.00
51020MT · Salaries - OT	0.00	40.00	-40.00	0.00	240.00	-240.00	500.00
51030MT · Salaries - VAC	2,388.43	2,202.00	186.43	12,978.84	13,214.00	-235.16	26,426.00
51040MT · Salaries - SICK	522.03	1,697.00	-1,174.97	8,932.47	10,182.00	-1,249.53	20,364.00
51050MT · Salaries - HOLIDAY	2,423.84	6,793.00	-4,369.16	10,030.58	16,981.00	-6,950.42	23,773.00
51060MT · Salaries - ON CALL / STANDBY	1,995.13	2,241.75	-246.62	14,303.32	13,450.50	852.82	26,901.00
51070MT · Salaries - CALL BACK	0.00	167.00	-167.00	613.60	1,000.00	-386.40	2,000.00
51100MT · Payroll Tax	778.77	722.54	56.23	4,290.11	4,696.50	-406.39	9,393.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	1,153.00	1,600.00	-447.00	3,200.00
51200MT · Worker's Comp	1,506.62	2,608.92	-1,102.30	10,200.27	16,958.00	-6,757.73	33,916.00
51300MT · Employee Group Insurance	7,041.94	9,699.25	-2,657.31	46,584.62	58,195.50	-11,610.88	116,391.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	85,077.00	-85,077.00	170,154.00
51400MT · Retirement	10,067.80	13,088.77	-3,020.97	72,733.28	0.00	72,733.28	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	5,274.00	0.00	5,274.00	18,816.17	33,000.00	-14,183.83	60,000.00
51600MT · Nationwide ER Match	252.00	162.00	90.00	1,638.00	1,053.00	585.00	2,106.00
Total 51-MT · Salaries & Benefit - MAINT	51,266.37	68,316.90	-17,050.53	351,143.01	441,738.00	-90,594.99	867,305.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	43,591.89	45,674.76	-2,082.87	300,071.29	296,886.00	3,185.29	593,772.00
51020OP · Salaries - OT	136.07	541.67	-405.60	1,727.97	3,250.00	-1,522.03	6,500.00
51030OP · Salaries - VAC	2,720.18	3,887.00	-1,166.82	26,307.85	23,322.00	2,985.85	46,644.00
51040OP · Salaries - SICK	1,547.47	2,719.00	-1,171.53	14,656.56	16,314.00	-1,657.44	32,628.00
51050OP · Salaries - HOLIDAY	4,692.32	10,882.88	-6,190.56	20,531.90	27,207.16	-6,675.26	38,090.00
51060OP · Salaries - ON CALL / STANDBY	3,682.65	2,946.67	735.98	19,017.00	17,680.00	1,337.00	35,360.00
51070OP · Salaries - Call Back	83.22	50.00	33.22	632.48	300.00	332.48	600.00
51100OP · Payroll Tax	918.93	1,148.46	-229.53	6,014.28	7,465.00	-1,450.72	14,930.00
51200OP · Worker's Comp	2,694.71	4,146.92	-1,452.21	17,823.64	26,955.00	-9,131.36	53,910.00
51300OP · Employee Group Insurance	12,742.68	11,811.58	931.10	69,069.80	70,869.48	-1,799.68	141,739.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	21,168.02	21,688.08	-520.06	136,682.22	140,972.50	-4,290.28	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
December 2021

3:30 PM
01/06/22
Accrual Basis

	Dec 21	Budget	\$ Over Budget	Jul - Dec 21	YTD Budget	\$ Over Budget	Annual Budget
51500OP · Seasonal OP Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51600OP · Nationwide ER Match	120.00	122.00	-2.00	804.00	793.00	11.00	1,586.00
Total 51-OP · SALARIES & BENEFIT - OP	94,098.14	105,619.02	-11,520.88	613,338.99	632,014.14	-18,675.15	1,247,704.00
53-MT · PROFESSIONAL SVC-MAINT							
53900MT · Other Professional Svc	383.51	364.33	19.18	1,407.06	2,186.00	-778.94	4,372.00
Total 53-MT · PROFESSIONAL SVC-MAINT	383.51	364.33	19.18	1,407.06	2,186.00	-778.94	4,372.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	1,666.67	-1,666.67	0.00	9,999.98	-9,999.98	20,000.00
53400OP · Laboratory Analysis	3,177.75	4,724.08	-1,546.33	22,070.45	28,344.48	-6,274.03	56,689.00
53700OP · Permits & Fees	30,435.00	7,500.00	22,935.00	49,257.28	50,500.00	-1,242.72	57,091.00
53900OP · Other Professional	0.00	334.10	-334.10	0.00	2,004.50	-2,004.50	4,009.00
Total 53-OP · PROFESSIONAL SVC - OP	33,612.75	14,224.85	19,387.90	71,327.73	90,848.96	-19,521.23	137,789.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54040MT · Due & Subscription	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	416.67	-416.67	0.00	2,500.00	-2,500.00	5,000.00
54080MT · Clothing & Laundry	1,541.75	810.00	731.75	6,691.63	4,860.00	1,831.63	9,720.00
54170MT · Auto Expense - General	387.65	1,743.10	-1,355.45	2,972.85	10,458.50	-7,485.65	20,917.00
54182MT · Maintenance of Equipment	609.37	641.42	-32.05	2,965.54	3,848.50	-882.96	7,697.00
54184MT · Maintenance of Structures	0.00	630.50	-630.50	5,248.34	3,783.00	1,465.34	7,566.00
54200MT · Small Tools	0.00	250.00	-250.00	6.45	1,500.00	-1,493.55	3,000.00
54210MT · Supplies - Shop	106.83	324.85	-218.02	583.14	1,949.02	-1,365.88	3,898.00
54220MT · Supplies - Field	86.00	321.42	-235.42	303.23	1,928.48	-1,625.25	3,857.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	2,731.60	5,137.96	-2,406.36	18,771.18	30,827.50	-12,056.32	61,655.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	0.00	2,254.90	-2,254.90	15,016.91	13,529.50	1,487.41	27,059.00
54022OP · Auto Expense - Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54023OP · Auto Expense - General	1,538.90	1,435.83	103.07	4,847.86	8,614.98	-3,767.12	17,230.00
54030OP · Communication	0.00	268.00	-268.00	1,313.25	1,608.00	-294.75	3,216.00
54040OP · Due & Subscription	0.99	108.33	-107.34	12.59	649.98	-637.39	1,300.00
54050OP · Equipment Purchase	0.00	1,275.58	-1,275.58	0.00	7,653.48	-7,653.48	15,307.00
54060OP · Equipment Rental	44.04	324.33	-280.29	10,290.02	1,945.98	8,344.04	3,892.00
54070OP · Insurance	6,742.21	6,592.42	149.79	41,828.26	39,554.48	2,273.78	79,109.00
54075OP · Insurance - Vehicle	3,073.39	3,089.42	-16.03	18,440.34	18,536.48	-96.14	37,073.00
54078OP · Janitorial Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54080OP · Clothing & Laundry	690.33	979.50	-289.17	5,538.72	5,877.00	-338.28	11,754.00
54090OP · Lodge & Meals	0.00	150.08	-150.08	577.64	900.48	-322.84	1,801.00
54100OP · Misc Expense	0.00	9.50	-9.50	0.00	57.00	-57.00	114.00
54180OP · Repairs & Maintenance	0.00	0.00	0.00	65.00	0.00	65.00	0.00
54182OP · Maintenance of Equipment	1,589.78	5,955.25	-4,365.47	47,980.93	35,731.50	12,249.43	71,463.00
54184OP · Maintenance of Structures	833.48	2,812.83	-1,979.35	18,742.31	16,876.98	1,865.33	33,754.00
54185OP · Memberships/Certifications	9,000.00	9,500.00	-500.00	23,540.75	27,000.00	-3,459.25	31,814.00
54190OP · Safety Equipment	265.87	525.25	-259.38	2,216.52	3,151.50	-934.98	6,303.00
54200OP · Small Tools	0.00	88.75	-88.75	1,136.81	532.50	604.31	1,065.00
54220OP · Supplies	203.39	318.42	-115.03	1,402.69	1,910.48	-507.79	3,821.00
54310OP · Special Dept - Chlorine / Salt	2,190.09	2,434.17	-244.08	12,639.35	14,604.98	-1,965.63	29,210.00
54320OP · Special Dept - Sludge /Chemical	3,162.50	4,323.83	-1,161.33	26,715.48	25,942.98	772.50	51,886.00
54330OP · Special Dept - Oxygen/Propane	0.00	2,500.00	-2,500.00	4,527.65	4,000.00	527.65	9,231.00

Crestline Sanitation District
Profit & Loss Budget Performance
December 2021

3:30 PM
01/06/22
Accrual Basis

	Dec 21	Budget	\$ Over Budget	Jul - Dec 21	YTD Budget	\$ Over Budget	Annual Budget
543400P · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	17,499.98	-17,499.98	35,000.00
544000P · Training	288.65	1,666.67	-1,378.02	4,455.34	9,999.98	-5,544.64	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	29,623.62	49,529.73	-19,906.11	241,288.42	256,178.24	-14,889.82	491,402.00
56 · UTILITIES - OP							
561000P · Telephone	5,009.48	4,922.42	87.06	27,565.97	29,534.48	-1,968.51	59,069.00
562100P · Utilities - Electric	6,217.05	9,191.50	-2,974.45	45,898.43	55,149.00	-9,250.57	110,298.00
562200P · Utilities - Gas	532.29	382.25	150.04	1,036.65	2,293.50	-1,256.85	4,587.00
562300P · Utilities - Water	775.70	903.00	-127.30	4,869.52	5,418.00	-548.48	10,836.00
562400P · Utilities - Trash	0.00	532.58	-532.58	2,639.15	3,195.48	-556.33	6,391.00
563000P · Refuse Disposal	0.00	196.33	-196.33	1,246.59	1,177.98	68.61	2,356.00
Total 56 · UTILITIES - OP	12,534.52	16,128.08	-3,593.56	83,256.31	96,768.44	-13,512.13	193,537.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	21,267.50	-638.00	123,777.00	127,605.00	-3,828.00	255,210.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,267.50	-638.00	123,777.00	127,605.00	-3,828.00	255,210.00
59-OP · DEPR & AMORT - OP							
591000P · Depreciation - OP	27,441.66	26,030.08	1,411.58	164,649.96	156,180.48	8,469.48	312,361.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	26,030.08	1,411.58	164,649.96	156,180.48	8,469.48	312,361.00
Total COGS	272,321.67	306,618.45	-34,296.78	1,668,959.66	1,834,346.76	-165,387.10	3,571,335.00
Gross Profit	-242,456.31	-231,669.45	-10,786.86	80,264.78	-54,473.76	134,738.54	3,465.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	24,912.01	25,346.92	-434.91	166,252.32	164,755.00	1,497.32	329,510.00
61020 · Salaries - OT ADM	0.00	0.00	0.00	350.83	160.00	190.83	400.00
61030 · Salaries - VAC ADM	75.54	2,263.42	-2,187.88	5,594.59	13,580.50	-7,985.91	27,161.00
61040 · Salaries - SICK ADM	88.13	707.33	-619.20	4,969.13	4,244.02	725.11	8,488.00
61050 · Salaries - HOLIDAY ADM	2,775.52	2,831.12	-55.60	9,553.56	7,077.82	2,475.74	9,909.00
61100 · Payroll Tax - ADM	675.39	865.54	-190.15	5,368.29	5,626.00	-257.71	11,252.00
61200 · Worker's Comp - ADM	109.06	180.38	-71.32	710.41	1,172.50	-462.09	2,345.00
61300 · Employee Group Insurance - ADM	7,093.00	6,007.58	1,085.42	38,923.95	36,045.50	2,878.45	72,091.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	5,615.33	9,336.84	-3,721.51	61,561.62	60,689.50	872.12	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	313.50	-104.50	1,358.50	1,358.50	0.00	2,717.00
Total 61 · SALARIES AND BENEFIT - ADM	41,552.98	47,852.63	-6,299.65	294,643.20	294,709.34	-66.14	585,252.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	0.00	1,500.00	-1,500.00	3,500.00	9,000.00	-5,500.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	25.36	399.98	-374.62	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	0.00	1,583.34	-1,583.34	3,525.36	9,499.96	-5,974.60	19,000.00

Crestline Sanitation District

Profit & Loss Budget Performance

December 2021

3:30 PM
01/06/22
Accrual Basis

	Dec 21	Budget	\$ Over Budget	Jul - Dec 21	YTD Budget	\$ Over Budget	Annual Budget
63 · PROFESSIONAL SVC. - ADM							
63100 · Accounting	0.00	2,000.00	-2,000.00	24,655.38	38,963.22	-14,307.84	58,457.00
63200 · County Services	0.00	108.17	-108.17	18.00	648.98	-630.98	1,298.00
63300 · Legal	0.00	5,000.00	-5,000.00	14,752.00	45,000.00	-30,248.00	90,000.00
63500 · Software Support - ADM	795.77	1,250.00	-454.23	3,636.38	7,500.00	-3,863.62	15,000.00
63900 · Other Professional - ADM	1,071.72	2,449.58	-1,377.86	10,898.16	14,697.48	-3,799.32	29,395.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC. - ADM	1,867.49	10,807.75	-8,940.26	53,959.92	106,809.68	-52,849.76	194,150.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,523.62	1,285.15	238.47	7,178.91	6,662.96	515.95	14,054.00
64040 · Computer Expense	0.00	1,083.33	-1,083.33	5,081.01	6,499.98	-1,418.97	13,000.00
64045 · Due & Subscriptions	215.98	305.00	-89.02	1,264.55	1,830.00	-565.45	3,660.00
64050 · Contract Labor	0.00	0.00	0.00	1,632.93	1,632.93	0.00	3,265.86
64080 · Janitorial Service	720.00	790.50	-70.50	4,500.00	4,743.00	-243.00	9,486.00
64090 · Lease Equipment - ADM	48.49	515.17	-466.68	1,680.08	3,090.98	-1,410.90	6,182.00
64095 · Legal Notice	0.00	229.75	-229.75	2.00	919.00	-917.00	2,757.00
64120 · Office Expense	457.06	340.25	116.81	1,900.11	2,041.50	-141.39	4,083.00
64130 · Office Supplies	132.09	670.92	-538.83	2,158.18	4,025.48	-1,867.30	8,051.00
64135 · Penalties	0.00	0.00	0.00	528.79	528.79	0.00	1,057.58
64140 · Pest Control	345.00	400.17	-55.17	2,792.00	2,400.98	391.02	4,802.00
64150 · Postage & Delivery	0.00	700.00	-700.00	9,058.70	11,410.05	-2,351.35	22,732.00
64160 · Printing & Publications	700.30	1,333.33	-633.03	8,186.73	7,999.98	186.75	16,000.00
64170 · Public Relation	1,344.00	808.92	535.08	3,942.05	4,853.48	-911.43	9,707.00
64180 · Maintenance of Equipment	0.00	180.67	-180.67	519.59	1,083.98	-564.39	2,168.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	2,401.02	7,500.00	-5,098.98	15,000.00
64230 · Training	0.00	416.67	-416.67	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	166.82	600.00	-433.18	1,200.00
66000 · Payroll Expenses	63.00	83.92	-20.92	406.00	503.48	-97.48	1,007.00
Total 64 · SERVICES AND SUPPLIES - ADM	5,549.54	10,518.75	-4,969.21	53,399.47	68,814.83	-15,415.36	139,189.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,195.99	4,487.00	-291.01	4,487.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	4,195.99	4,487.00	-291.01	4,487.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	455.58	568.58	-113.00	2,733.48	3,411.48	-678.00	6,823.00
Total 69 · DEPR & AMORT - ADM	455.58	568.58	-113.00	2,733.48	3,411.48	-678.00	6,823.00
Total Expense	49,425.59	71,331.05	-21,905.46	412,457.42	487,732.29	-75,274.87	948,901.00
Net Ordinary Income	-291,881.90	-303,000.50	11,118.60	-332,192.64	-542,206.05	210,013.41	-945,436.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	493,172.93	432,379.02	60,793.91	720,875.99	592,338.22	128,537.77	1,142,400.00
71300 · Prop Taxes-PRI SEC & UNSEC	646.68	712.94	-66.26	9,603.93	4,144.37	5,459.56	6,600.00
71500 · Int & Pen Delinquent Taxes	86.07	87.73	-1.66	852.78	596.11	256.67	1,000.00
Total 71 · PROP TAXES	493,905.68	433,179.69	60,725.99	731,332.70	597,078.70	134,254.00	1,150,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
December 2021

3:30 PM
 01/06/22
 Accrual Basis

	Dec 21	Budget	\$ Over Budget	Jul - Dec 21	YTD Budget	\$ Over Budget	Annual Budget
72 - SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	11,010.00	11,500.00	-490.00	11,500.00
72300 · Special Assessment-DELQ&PENALTY	62.88	4.73	58.15	608.15	314.88	293.27	530.00
72500 · Special Assessment SU01-DLQ&PEN	1,349.52	951.99	397.53	8,307.47	4,622.84	3,684.63	10,326.00
Total 72 - SPECIAL ASSESSMENTS	1,412.40	956.72	455.68	19,925.62	16,437.72	3,487.90	22,356.00
73 - GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	1,454.37	1,500.91	-46.54	1,454.37	1,500.91	-46.54	10,089.00
Total 73 - GRANTS AND AIDS	1,454.37	1,500.91	-46.54	1,454.37	1,500.91	-46.54	10,089.00
76 - CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	3,740.91	0.00	3,740.91	0.00
Total 76 - CONNECTION FEE	0.00	0.00	0.00	3,740.91	0.00	3,740.91	0.00
79 - OTHER INCOMES							
77000 · Interest Income	4,525.02	4,029.58	495.44	39,681.04	24,177.52	15,503.52	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	-14,369.72	0.00	-14,369.72	-69,134.54	0.00	-69,134.54	0.00
79500 · Other Income	0.00	83.33	-83.33	0.00	499.98	-499.98	1,000.00
Total 79 - OTHER INCOMES	-9,844.70	4,112.91	-13,957.61	-29,453.50	24,677.50	-54,131.00	49,355.00
Total Other Income	486,927.75	439,750.23	47,177.52	727,000.10	639,694.83	87,305.27	1,231,800.00
Other Expense							
80 - OTHER EXPENSES							
81000 · Interest Expense	0.00			0.00			0.00
84000 · Tax Deduction	1,236.91	920.66	316.25	1,810.30	1,148.38	661.92	2,685.00
Total 80 - OTHER EXPENSES	1,236.91	920.66	316.25	1,810.30	1,148.38	661.92	2,685.00
Total Other Expense	1,236.91	920.66	316.25	1,810.30	1,148.38	661.92	2,685.00
Net Other Income	485,690.84	438,829.57	46,861.27	725,189.80	638,546.45	86,643.35	1,229,115.00
Net Income	193,808.94	135,829.07	57,979.87	392,997.16	96,340.40	296,656.76	283,679.00

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

3:30 PM
01/06/22

	Dec 21
OPERATING ACTIVITIES	
Net Income	193,808.94
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	91,306.75
12100 · A/R - Pilot Rock	650.00
12400 · COBRA Receivable	-40.97
12410 · COBRA Dental	9.44
12700 · Pumped Waste	-117.12
13300 · SU01-Delinq Tax Roll Receivable	98,252.20
13350 · SS01 - Sewer Availability Recv	3,100.35
14100 · Prepaid Expense	245.87
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	4,310.39
20000 · Accounts Payable	-19,473.02
21600 · Employee Appreciation Fund	-1,885.95
22000 · Payroll Liabilities	375.76
22200 · Retirement Payable	-1.82
Net cash provided by Operating Activities	380,356.42
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	-2,551.95
17850 · N.O.V.	-3,930.00
Net cash provided by Investing Activities	42,044.79
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-725.20
Net cash provided by Financing Activities	-725.20
Net cash increase for period	421,676.01
Cash at beginning of period	10,590,017.04
Cash at end of period	11,011,693.05

