

Crestline Sanitation District
Balance Sheet
As of July 31, 2022

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,369,402.02
10200 · Cash in Bank - Payroll	16,872.77
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,386,774.09
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,424.47
11101 · Investments - Wealth&Fiduciary	7,405,736.94
11200 · Investments - CalTRUST	754,691.82
Total 11 · INVESTMENTS	8,242,853.23
Total Checking/Savings	9,629,627.32
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	170,768.90
12100 · A/R - Pilot Rock	1,950.00
12200 · A/R - Cleghorn	53,361.26
12400 · COBRA Receivable	2,709.33
12410 · COBRA Dental	245.88
12700 · Pumped Waste	1,002.53
Total 12 · ACCTS RECEIVABLE	230,037.90
Total Accounts Receivable	230,037.90
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	427,446.02
13350 · SS01 - Sewer Availability Recv	4,881.27
13500 · Accrued A/R	554,547.65
Total 13 · OTHER RECEIVABLE	986,874.94

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14 · PREPAID	
14100 · Prepaid Expense	2,207.24
14200 · Prepaid Insurance	154,725.24
14300 · Prepaid Worker's Comp	150,358.60
Total 14 · PREPAID	<u>307,291.08</u>
Total Other Current Assets	<u>1,308,614.98</u>
Total Current Assets	<u>11,168,280.20</u>
Fixed Assets	
15 · CAPITAL ASSETS	
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
Total 15 · CAPITAL ASSETS	<u>31,876,057.74</u>
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,200,691.41
16300 · Accm Depr - Structures & Imprv	-5,705,498.62
16400 · Accm Depr - Vehicles	-998,634.18
16500 · Accm Depr - Equipment	-506,245.11
16800 · Accm. Amortization	-196,205.35
16900 · Accm Depr - Capital Lease Asset	-30,382.65
Total 16 · ACCM DEPRECIATIONS	<u>-23,637,657.32</u>
Total Fixed Assets	<u>8,238,400.42</u>
Other Assets	
17 · CIP	
17340 · SCADA System	57,458.06
17345 · Miscellaneous Upgrades	3,060.36
17376 · Electrical Upgrades	7,481.88
17377 · Vehicle Replacement	32,327.29
17379 · Sodium Hydrochlorite Generation	132,643.80
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.	144,715.73

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Accrual Basis

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	Jul 31, 22
17890 · HC Dewatering Bldg & Clarifier	1,177,720.54
17891 · HC Engineering & Mgmt	457,605.16
Total 17 · CIP	3,010,840.73
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	6,172,083.73
TOTAL ASSETS	25,578,764.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	5,594.78
Total Accounts Payable	5,594.78
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,368.79
21600 · Employee Appreciation Fund	4,191.90
Total 21 · OTHER CURRENT LIAB.	5,560.69
22 · PR LIABILITIES	
22000 · Payroll Liabilities	206.71
22100 · Payroll Tax Payable	-83.97
22200 · Retirement Payable	-8.44
Total 22 · PR LIABILITIES	114.30
24 · OTHER LIABILITIES	
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
Total 24 · OTHER LIABILITIES	90,602.43
Total Other Current Liabilities	96,277.42
Total Current Liabilities	101,872.20

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	<u>Jul 31, 22</u>
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	16,572.27
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	<u>5,680,719.25</u>
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	151,152.00
Total 29 · DEFERRED INFLOWS	<u>151,152.00</u>
Total Long Term Liabilities	<u>5,831,871.25</u>
Total Liabilities	<u>5,933,743.45</u>
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	<u>11,172,600.00</u>
Total 30 · NET ASSETS	<u>18,638,632.27</u>
39000 · *Unrestricted Net Assets	631,884.24
Net Income	374,504.39
Total Equity	<u>19,645,020.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>25,578,764.35</u></u>

Crestline Sanitation District Profit & Loss Budget Performance July 2022

	Jul 22	Budget	\$ Over Budget	Jul 22	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	555,194.77	554,899.28	295.49	555,194.77	554,899.28	295.49	3,351,100.00
42000 · Sewer Penalties	-70.23	0.00	-70.23	-70.23	0.00	-70.23	108,100.00
43000 · Pumped Waste Permits	3,800.91	3,033.00	767.91	3,800.91	3,033.00	767.91	36,400.00
44000 · Permit & Inspection Fees	0.00	133.33	-133.33	0.00	133.33	-133.33	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	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	650.00	650.00	0.00	7,800.00
48000 · Other Service Fees	48.00	8.33	39.67	48.00	8.33	39.67	100.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 · REVENUE	559,623.45	558,723.94	899.51	559,623.45	558,723.94	899.51	3,625,100.00
Total Income	559,623.45	558,723.94	899.51	559,623.45	558,723.94	899.51	3,625,100.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	11,026.22	31,988.46	-20,962.24	11,026.22	31,988.46	-20,962.24	415,850.00
51020MT · Salaries - OT	-244.97	100.00	-344.97	-244.97	100.00	-344.97	500.00
51030MT · Salaries - VAC	-9.06	1,222.98	-1,232.04	-9.06	1,222.98	-1,232.04	27,630.00
51040MT · Salaries - SICK	-268.64	3,823.92	-4,092.56	-268.64	3,823.92	-4,092.56	22,700.00
51050MT · Salaries - HOLIDAY	1,100.72	2,000.00	-899.28	1,100.72	2,000.00	-899.28	26,500.00
51060MT · Salaries - ON CALL / STANDBY	1,162.28	2,079.76	-917.48	1,162.28	2,079.76	-917.48	26,900.00
51070MT · Salaries - CALL BACK	0.00	87.64	-87.64	0.00	87.64	-87.64	2,000.00
51100MT · Payroll Tax	330.87	840.09	-509.22	330.87	840.09	-509.22	10,390.00
51150MT · Unemployment Expense	0.00	266.66	-266.66	0.00	266.66	-266.66	3,200.00
51200MT · Worker's Comp	2,924.00	5,055.37	-2,131.37	2,924.00	5,055.37	-2,131.37	65,720.00
51300MT · Employee Group Insurance	5,172.14	10,100.00	-4,927.86	5,172.14	10,100.00	-4,927.86	130,060.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	3,632.72	13,976.16	-10,343.44	3,632.72	13,976.16	-10,343.44	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	3,917.34	10,000.00	-6,082.66	3,917.34	10,000.00	-6,082.66	120,000.00
51600MT · Nationwide ER Match	145.20	242.30	-97.10	145.20	242.30	-97.10	3,150.00
Total 51-MT · Salaries & Benefit - MAINT	28,888.82	81,783.34	-52,894.52	28,888.82	81,783.34	-52,894.52	1,036,290.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	30,728.06	47,050.76	-16,322.70	30,728.06	47,050.76	-16,322.70	611,660.00
51020OP · Salaries - OT	83.22	541.67	-458.45	83.22	541.67	-458.45	6,500.00
51030OP · Salaries - VAC	2,150.89	3,931.88	-1,780.99	2,150.89	3,931.88	-1,780.99	50,900.00
51040OP · Salaries - SICK	7,577.92	3,443.33	4,134.59	7,577.92	3,443.33	4,134.59	33,760.00
51050OP · Salaries - HOLIDAY	2,496.00	2,234.68	261.32	2,496.00	2,234.68	261.32	39,410.00
51060OP · Salaries - ON CALL / STANDBY	1,998.28	3,385.83	-1,387.55	1,998.28	3,385.83	-1,387.55	40,630.00
51070OP · Salaries - Call Back	0.00	166.65	-166.65	0.00	166.65	-166.65	2,000.00
51100OP · Payroll Tax	692.36	1,194.62	-502.26	692.36	1,194.62	-502.26	15,530.00
51200OP · Worker's Comp	6,819.01	6,245.38	573.63	6,819.01	6,245.38	573.63	81,190.00
51300OP · Employee Group Insurance	13,026.91	10,588.25	2,438.66	13,026.91	10,588.25	2,438.66	139,050.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	12,823.45	21,820.76	-8,997.31	12,823.45	21,820.76	-8,997.31	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 July 2022

	Jul 22	Budget	\$ Over Budget	Jul 22	YTD Budget	\$ Over Budget	Annual Budget
51500OP · Seasonal OP Workers	-1,056.00	0.00	-1,056.00	-1,056.00	0.00	-1,056.00	0.00
51600OP · Nationwide ER Match	97.20	160.00	-62.80	97.20	160.00	-62.80	2,080.00
Total 51-OP · SALARIES & BENEFIT - OP	77,437.30	100,763.81	-23,326.51	77,437.30	100,763.81	-23,326.51	1,306,380.00
53-MT · PROFESSIONAL SVC-MAINT							
53900MT · Other Professional Svc	300.55	303.33	-2.78	300.55	303.33	-2.78	3,640.00
Total 53-MT · PROFESSIONAL SVC-MAINT	300.55	303.33	-2.78	300.55	303.33	-2.78	3,640.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	2,799.50	1,666.65	1,132.85	2,799.50	1,666.65	1,132.85	20,000.00
53400OP · Laboratory Analysis	6,411.47	4,653.33	1,758.14	6,411.47	4,653.33	1,758.14	55,840.00
53700OP · Permits & Fees	0.00	620.00	-620.00	0.00	620.00	-620.00	54,950.00
53900OP · Other Professional	0.00	10.00	-10.00	0.00	10.00	-10.00	2,020.00
Total 53-OP · PROFESSIONAL SVC - OP	9,210.97	6,949.98	2,260.99	9,210.97	6,949.98	2,260.99	132,810.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54060MT · Equipment Rental	0.00	107.50	-107.50	0.00	107.50	-107.50	1,290.00
54080MT · Clothing & Laundry	1,352.43	915.38	437.05	1,352.43	915.38	437.05	11,900.00
54170MT · Auto Expense - General	1,910.00	1,072.50	837.50	1,910.00	1,072.50	837.50	12,870.00
54182MT · Maintenance of Equipment	29.06	1,185.83	-1,156.77	29.06	1,185.83	-1,156.77	14,230.00
54184MT · Maintenance of Structures	30.15	304.15	-274.00	30.15	304.15	-274.00	3,650.00
54200MT · Small Tools	0.00	105.83	-105.83	0.00	105.83	-105.83	1,270.00
54210MT · Supplies - Shop	212.14	173.33	38.81	212.14	173.33	38.81	2,080.00
54220MT · Supplies - Field	296.20	155.00	141.20	296.20	155.00	141.20	1,860.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	3,829.98	4,019.52	-189.54	3,829.98	4,019.52	-189.54	49,150.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	-15.14	2,972.50	-2,987.64	-15.14	2,972.50	-2,987.64	35,670.00
54023OP · Auto Expense - General	0.00	880.85	-880.85	0.00	880.85	-880.85	10,570.00
54030OP · Communication	253.17	272.50	-19.33	253.17	272.50	-19.33	3,270.00
54040OP · Due & Subscription	16.18	30.00	-13.82	16.18	30.00	-13.82	360.00
54050OP · Equipment Purchase	0.00	379.15	-379.15	0.00	379.15	-379.15	4,550.00
54060OP · Equipment Rental	0.00	883.33	-883.33	0.00	883.33	-883.33	10,600.00
54070OP · Insurance	6,742.21	9,760.83	-3,018.62	6,742.21	9,760.83	-3,018.62	129,130.00
54075OP · Insurance - Vehicle	3,073.39	3,165.83	-92.44	3,073.39	3,165.83	-92.44	37,990.00
54080OP · Clothing & Laundry	1,127.63	981.52	146.11	1,127.63	981.52	146.11	12,110.00
54090OP · Lodge & Meals	863.64	155.00	708.64	863.64	155.00	708.64	1,860.00
54100OP · Misc Expense	0.00	10.00	-10.00	0.00	10.00	-10.00	120.00
54182OP · Maintenance of Equipment	1,079.32	7,309.15	-6,229.83	1,079.32	7,309.15	-6,229.83	87,710.00
54184OP · Maintenance of Structures	1,293.07	2,972.50	-1,679.43	1,293.07	2,972.50	-1,679.43	35,670.00
54185OP · Memberships/Certifications	10,420.00	7,300.00	3,120.00	10,420.00	7,300.00	3,120.00	32,750.00
54190OP · Safety Equipment	605.98	540.00	65.98	605.98	540.00	65.98	6,480.00
54200OP · Small Tools	42.49	65.83	-23.34	42.49	65.83	-23.34	790.00
54220OP · Supplies	329.17	328.35	0.82	329.17	328.35	0.82	3,940.00
54310OP · Special Dept - Chlorine / Salt	3,294.98	2,461.65	833.33	3,294.98	2,461.65	833.33	29,540.00
54320OP · Special Dept - Sludge /Chemical	338.00	4,412.50	-4,074.50	338.00	4,412.50	-4,074.50	52,950.00
54330OP · Special Dept - Oxygen/Propane	0.00	769.15	-769.15	0.00	769.15	-769.15	9,230.00
54340OP · Special Dept - Emergency	0.00	2,916.65	-2,916.65	0.00	2,916.65	-2,916.65	35,000.00
54400OP · Training	167.53	1,666.65	-1,499.12	167.53	1,666.65	-1,499.12	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	29,631.62	50,233.94	-20,602.32	29,631.62	50,233.94	-20,602.32	560,290.00

Crestline Sanitation District Profit & Loss Budget Performance July 2022

	Jul 22	Budget	\$ Over Budget	Jul 22	YTD Budget	\$ Over Budget	Annual Budget
56 - UTILITIES - OP							
56100OP · Telephone	5,108.78	5,137.50	-28.72	5,108.78	5,137.50	-28.72	61,650.00
56210OP · Utilities - Electric	9,299.08	9,451.67	-152.59	9,299.08	9,451.67	-152.59	113,420.00
56220OP · Utilities - Gas	35.37	359.17	-323.80	35.37	359.17	-323.80	6,230.00
56230OP · Utilities - Water	832.70	914.17	-81.47	832.70	914.17	-81.47	10,970.00
56240OP · Utilities - Trash	0.00	555.83	-555.83	0.00	555.83	-555.83	6,670.00
56300OP · Refuse Disposal	0.00	218.33	-218.33	0.00	218.33	-218.33	2,620.00
Total 56 - UTILITIES - OP	15,275.93	16,636.67	-1,360.74	15,275.93	16,636.67	-1,360.74	201,560.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	21,977.50	-1,348.00	20,629.50	21,977.50	-1,348.00	263,730.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,977.50	-1,348.00	20,629.50	21,977.50	-1,348.00	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,441.66	24,923.35	2,518.31	27,441.66	24,923.35	2,518.31	299,080.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	24,923.35	2,518.31	27,441.66	24,923.35	2,518.31	299,080.00
Total COGS	212,646.33	307,591.44	-94,945.11	212,646.33	307,591.44	-94,945.11	3,852,930.00
Gross Profit	346,977.12	251,132.50	95,844.62	346,977.12	251,132.50	95,844.62	-227,830.00
Expense							
61 - SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	15,508.68	29,820.76	-14,312.08	15,508.68	29,820.76	-14,312.08	387,670.00
61020 · Salaries - OT ADM	0.00	52.50	-52.50	0.00	52.50	-52.50	630.00
61030 · Salaries - VAC ADM	-776.80	4,152.50	-4,929.30	-776.80	4,152.50	-4,929.30	49,830.00
61040 · Salaries - SICK ADM	3,726.20	1,230.00	2,496.20	3,726.20	1,230.00	2,496.20	8,380.00
61050 · Salaries - HOLIDAY ADM	1,383.04	1,498.44	-115.40	1,383.04	1,498.44	-115.40	19,480.00
61100 · Payroll Tax - ADM	582.65	924.62	-341.97	582.65	924.62	-341.97	12,020.00
61200 · Worker's Comp - ADM	295.21	326.16	-30.95	295.21	326.16	-30.95	4,240.00
61300 · Employee Group Insurance - ADM	5,383.59	4,619.17	764.42	5,383.59	4,619.17	764.42	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	5,766.31	9,193.84	-3,427.53	5,766.31	9,193.84	-3,427.53	119,520.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	125.40	209.24	-83.84	125.40	209.24	-83.84	2,720.00
Total 61 - SALARIES AND BENEFIT - ADM	31,994.28	52,027.23	-20,032.95	31,994.28	52,027.23	-20,032.95	671,920.00
62 - BOARD EXPENSES							
62100 · Board Director's Fee	0.00	1,500.00	-1,500.00	0.00	1,500.00	-1,500.00	18,000.00
62300 · Board Exp - Meals & Lodging	58.08	66.63	-8.55	58.08	66.63	-8.55	800.00
62400 · Board Exp - Education & Training	0.00	16.63	-16.63	0.00	16.63	-16.63	200.00
Total 62 - BOARD EXPENSES	58.08	1,583.26	-1,525.18	58.08	1,583.26	-1,525.18	19,000.00
63 - PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	768.00	-768.00	0.00	768.00	-768.00	45,000.00
63200 · County Services	0.00	108.33	-108.33	0.00	108.33	-108.33	1,300.00
63300 · Legal	0.00	4,166.67	-4,166.67	0.00	4,166.67	-4,166.67	50,000.00
63500 · Software Support - ADM	535.57	771.65	-236.08	535.57	771.65	-236.08	9,260.00
63900 · Other Professional - ADM	2,256.53	8,384.15	-6,127.62	2,256.53	8,384.15	-6,127.62	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	2,792.10	14,198.80	-11,406.70	2,792.10	14,198.80	-11,406.70	206,170.00

Crestline Sanitation District Profit & Loss Budget Performance July 2022

	Jul 22	Budget	\$ Over Budget	Jul 22	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,006.25	900.00	106.25	1,006.25	900.00	106.25	15,020.00
64040 · Computer Expense	1,738.24	736.65	1,001.59	1,738.24	736.65	1,001.59	8,840.00
64045 · Due & Subscription	216.97	312.50	-95.53	216.97	312.50	-95.53	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	720.00	757.50	-37.50	9,090.00
64090 · Lease Equipment - ADM	0.00	109.84	-109.84	0.00	109.84	-109.84	3,470.00
64095 · Legal Notice	4.00	112.50	-108.50	4.00	112.50	-108.50	1,350.00
64120 · Office Expense	271.58	350.00	-78.42	271.58	350.00	-78.42	4,200.00
64130 · Office Supplies	1,134.67	676.65	458.02	1,134.67	676.65	458.02	8,120.00
64135 · Penalties	0.00	45.83	-45.83	0.00	45.83	-45.83	550.00
64140 · Pest Control	407.69	455.00	-47.31	407.69	455.00	-47.31	5,460.00
64150 · Postage & Delivery	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00	22,240.00
64160 · Printing & Publications	0.00	1,490.83	-1,490.83	0.00	1,490.83	-1,490.83	17,890.00
64170 · Public Relation	926.40	747.50	178.90	926.40	747.50	178.90	8,970.00
64180 · Maintenance of Equipment	0.00	180.83	-180.83	0.00	180.83	-180.83	2,170.00
64190 · Maintenance of Structure	1,340.00	1,250.00	90.00	1,340.00	1,250.00	90.00	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	416.67	-416.67	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	25.00	-25.00	300.00
64245 · Lodge - Meals	1,378.32	100.00	1,278.32	1,378.32	100.00	1,278.32	1,200.00
66000 · Payroll Expenses	64.75	50.83	13.92	64.75	50.83	13.92	610.00
Total 64 · SERVICES AND SUPPLIES - ADM	12,208.87	11,718.13	490.74	12,208.87	11,718.13	490.74	133,230.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	4,490.00	-4,490.00	0.00	4,490.00	-4,490.00	4,490.00
Total 68 · BAD DEBTS	0.00	4,490.00	-4,490.00	0.00	4,490.00	-4,490.00	4,490.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	455.58	525.00	-69.42	455.58	525.00	-69.42	6,300.00
Total 69 · DEPR & AMORT - ADM	455.58	525.00	-69.42	455.58	525.00	-69.42	6,300.00
Total Expense	47,508.91	84,542.42	-37,033.51	47,508.91	84,542.42	-37,033.51	1,041,110.00
Net Ordinary Income	299,468.21	166,590.08	132,878.13	299,468.21	166,590.08	132,878.13	-1,268,940.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	40,593.57	0.00	40,593.57	40,593.57	0.00	40,593.57	1,258,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	1,247.74	0.00	1,247.74	1,247.74	0.00	1,247.74	12,400.00
71500 · Int & Pen Delinquent Taxes	195.19	0.00	195.19	195.19	0.00	195.19	1,300.00
Total 71 · PROP TAXES	42,036.50	0.00	42,036.50	42,036.50	0.00	42,036.50	1,272,600.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	11,100.00
72300 · Special Assessment-DELQ&PENALTY	168.05	0.00	168.05	168.05	0.00	168.05	800.00
72500 · Special Assessment SU01-DLQ&PEN	6,664.31	0.00	6,664.31	6,664.31	0.00	6,664.31	16,300.00
Total 72 · SPECIAL ASSESSMENTS	6,832.36	0.00	6,832.36	6,832.36	0.00	6,832.36	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 July 2022

	Jul 22	Budget	\$ Over Budget	Jul 22	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 · OTHER INCOMES							
77000 · Interest Income	9,301.76	5,108.82	4,192.94	9,301.76	5,108.82	4,192.94	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	16,967.75	0.00	16,967.75	16,967.75	0.00	16,967.75	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	26,269.51	5,108.82	21,160.69	26,269.51	5,108.82	21,160.69	72,300.00
Total Other Income	75,138.37	5,108.82	70,029.55	75,138.37	5,108.82	70,029.55	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	102.19	0.00	102.19	102.19	0.00	102.19	3,300.00
Total 80 · OTHER EXPENSES	102.19	0.00	102.19	102.19	0.00	102.19	3,300.00
Total Other Expense	102.19	0.00	102.19	102.19	0.00	102.19	3,300.00
Net Other Income	75,036.18	5,108.82	69,927.36	75,036.18	5,108.82	69,927.36	1,379,800.00
Net Income	374,504.39	171,698.90	202,805.49	374,504.39	171,698.90	202,805.49	110,860.00

Crestline Sanitation District
Statement of Cash Flows
July 2022

	Jul 22
OPERATING ACTIVITIES	
Net Income	374,504.39
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-186,502.90
12400 · COBRA Receivable	-0.50
12700 · Pumped Waste	-204.47
13300 · SU01-Delinq Tax Roll Receivable	30,075.87
13350 · SS01 - Sewer Availability Recv	710.70
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	-125,116.76
14300 · Prepaid Worker's Comp	-148,383.74
20000 · Accounts Payable	-10,544.89
21600 · Employee Appreciation Fund	-138.20
22000 · Payroll Liabilities	-25.78
22200 · Retirement Payable	-8.44
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
Net cash provided by Operating Activities	-132,884.83
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	-3,506.88
17379 · Sodium Hydrochlorite Generation	-107,663.80
17850 · N.O.V.	-4,871.20
17890 · HC Dewatering Bldg & Clarifier	-247,929.26
17891 · HC Engineering & Mgmt	-81,361.11
Net cash provided by Investing Activities	-396,805.51
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	-530,404.76
Cash at beginning of period	10,160,032.08
Cash at end of period	9,629,627.32

