



Crestline Sanitation District

Executive Summary - October 2022

SUMMARY STATEMENT OF NET POSITION

	10/31/2022	10/31/2021	Change	Avg. Last 12 Mo.
Cash and investments	\$ 7,946,688	\$ 10,295,720	\$ (2,349,032)	\$ 10,139,727
Receivables	1,186,222	1,042,853	143,369	1,140,781
Other current assets	249,324	188,665	60,659	168,856
Total current assets	9,382,234	11,527,238	(2,145,004)	11,449,364
Capital assets, net	13,356,651	9,795,488	3,561,163	10,940,197
Deferred outflows of resources	1,903,001	3,161,243	(1,258,242)	2,741,829
Total Assets and Deferred Outflows of Resources	24,641,886	24,483,969	157,917	25,131,390
Current liabilities	201,320	201,000	320	188,229
Noncurrent liabilities	1,664,815	5,687,138	(4,022,323)	4,344,577
Deferred inflows of resources	2,617,143	151,152	2,465,991	973,149
Total Liabilities and Deferred Inflows of Resources	4,483,278	6,039,290	(1,556,012)	5,505,955
Net Position	\$ 20,158,608	\$ 18,444,679	\$ 1,713,929	\$ 19,625,435

SUMMARY STATEMENT OF CHANGES IN NET POSITION

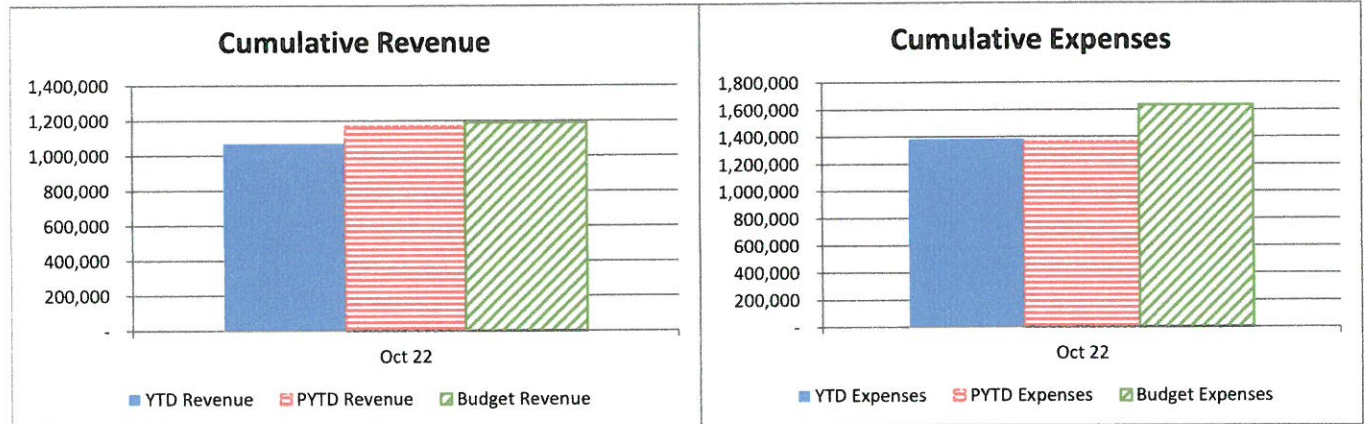
	Oct 2022	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 23,006	\$ 1,160,062	\$ 1,154,029	\$ 6,033
Operating expenses	(336,474)	(1,109,615)	(1,272,110)	162,495
Administrative expenses	(72,909)	(275,825)	(362,317)	86,492
Other income	(7,204)	(91,923)	36,591	(128,514)
Other expenses	-	-	-	-
Change in net position	\$ (393,581)	\$ (317,301)	\$ (443,807)	\$ 126,506

LIQUIDITY RATIOS

	10/31/2022	10/31/2021	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	39.5	51.2	(11.7)	55.4
Current ratio (current assets / current liabilities)	46.6	57.3	(10.7)	62.4
Working capital (current assets - current liabilities)	\$ 9,180,914	\$ 11,326,238	\$ (2,145,324)	\$ 11,450,246

CAPITAL BUDGET

	Oct 2022	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 405,695	\$ 1,399,179	\$ 1,001,400	\$ (397,779)
Master Plan Projects	428,446	1,267,033	8,900,000	7,632,967



Crestline Sanitation District
Balance Sheet
As of October 31, 2022

11:49 AM
11/03/22
Accrual Basis

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	824,605.64
10200 · Cash in Bank - Payroll	15,416.50
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	840,521.44
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,704.93
11101 · Investments - Wealth&Fiduciary	6,277,198.87
11200 · Investments - CalTRUST	746,262.72
Total 11 · INVESTMENTS	7,106,166.52
Total Checking/Savings	7,946,687.96
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	117,581.67
12100 · A/R - Pilot Rock	2,249.30
12200 · A/R - Cleghorn	53,361.26
12400 · COBRA Receivable	2,709.53
12410 · COBRA Dental	257.92
12700 · Pumped Waste	1,838.26
Total 12 · ACCTS RECEIVABLE	177,997.94
Total Accounts Receivable	177,997.94
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq 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
13700 · Other Receivables	0.15
Total 13 · OTHER RECEIVABLE	1,008,223.71

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As of October 31, 2022**

11:49 AM
11/03/22
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	Oct 31, 22
14 · PREPAID	
14100 · Prepaid Expense	521.24
14200 · Prepaid Insurance	125,278.52
14300 · Prepaid Worker's Comp	109,075.57
Total 14 · PREPAID	234,875.33
Total Other Current Assets	1,257,548.00
Total Current Assets	9,382,233.90
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	-16,232,400.66
16300 · Accm Depr - Structures & Imprv	-5,744,631.73
16400 · Accm Depr - Vehicles	-1,021,907.38
16500 · Accm Depr - Equipment	-511,182.45
16800 · Accm. Amortization	-208,641.36
16900 · Accm Depr - Capital Lease Asset	-32,364.16
Total 16 · ACCM DEPRECIATIONS	-23,751,127.74
Total Fixed Assets	9,327,495.39
Other Assets	
17 · CIP	
17201 · Folder/Inserter Billing Machine	14,860.88
17220 · Slip Lining & Manhole Raising	113,585.50
17340 · SCADA System	69,101.12
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.	160,361.95
17890 · HC Dewatering Bldg & Clarifier	1,868,923.64
17891 · HC Engineering & Mgmt	704,144.16
Total 17 · CIP	4,029,155.23

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11:49 AM
11/03/22
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	Oct 31, 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	5,932,156.23
TOTAL ASSETS	24,641,885.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	15,807.52
Total Accounts Payable	15,807.52
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,368.79
21600 · Employee Appreciation Fund	6,681.88
Total 21 · OTHER CURRENT LIAB.	8,050.67
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-222.09
22100 · Payroll Tax Payable	-68.22
22200 · Retirement Payable	19,714.28
Total 22 · PR LIABILITIES	19,423.97
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

**Crestline Sanitation District
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11:49 AM
11/03/22
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	Oct 31, 22
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	185,511.66
Total Current Liabilities	201,319.18
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	15,219.40
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	1,664,814.97
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	4,281,957.97
Total Liabilities	4,483,277.15
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	12,320,571.54
33000 · Unrestricted Net Assets	-3,537,572.33
34000 · Board Designated Reserves	
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
Total 34000 · Board Designated Reserves	11,692,910.00
Total 30 · NET ASSETS	20,475,909.21

Crestline Sanitation District
Balance Sheet
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11:49 AM
11/03/22
Accrual Basis

	Oct 31, 22
Net Income	-317,300.84
Total Equity	20,158,608.37
TOTAL LIABILITIES & EQUITY	24,641,885.52

Crestline Sanitation District

Profit & Loss Budget Performance

October 2022

11:50 AM
11/03/22
Accrual Basis

Ordinary Income/Expense	Oct 22	Budget	\$ Over Budget	Jul - Oct 22	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 · REVENUE							
41000 · Sewer Service Fees	1,537.41	2,318.18	-780.77	1,114,515.63	1,114,730.09	-214.46	3,351,100.00
42000 · Sewer Penalties	17,748.71	13,500.00	4,248.71	29,226.66	24,000.00	5,226.66	108,100.00
43000 · Pumped Waste Permits	3,069.76	3,033.00	36.76	12,998.08	12,132.00	866.08	36,400.00
44000 · Permit & Inspection Fees	0.00	133.33	-133.33	219.00	533.32	-314.32	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	3,018.54	2,600.00	418.54	7,800.00
48000 · Other Service Fees	0.00	8.33	-8.33	84.00	33.32	50.68	100.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 · REVENUE	23,005.88	19,642.84	3,363.04	1,160,061.91	1,154,028.73	6,033.18	3,625,100.00
Total Income	23,005.88	19,642.84	3,363.04	1,160,061.91	1,154,028.73	6,033.18	3,625,100.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	37,887.30	47,982.69	-10,095.39	103,125.21	143,948.07	-40,822.86	415,850.00
51020MT · Salaries - OT	0.00	0.00	0.00	206.82	100.00	106.82	500.00
51030MT · Salaries - VAC	770.08	1,594.83	-824.75	3,280.25	11,435.17	-8,154.92	27,630.00
51040MT · Salaries - SICK	996.23	1,656.08	-659.85	3,410.00	8,437.49	-5,027.49	22,700.00
51050MT · Salaries - HOLIDAY	1,362.40	2,000.00	-637.60	3,728.40	6,422.40	-2,694.00	26,500.00
51060MT · Salaries - ON CALL / STANDBY	2,226.51	1,251.50	975.01	7,492.75	7,112.15	380.60	26,900.00
51070MT · Salaries - CALL BACK	0.00	141.10	-141.10	223.62	416.38	-192.76	2,000.00
51100MT · Payroll Tax	615.15	824.13	-208.98	2,505.89	3,334.11	-828.22	10,390.00
51150MT · Unemployment Expense	0.00	266.66	-266.66	0.00	1,066.64	-1,066.64	3,200.00
51200MT · Worker's Comp	5,281.54	7,583.15	-2,301.61	16,021.96	22,749.26	-6,727.30	65,720.00
51300MT · Employee Group Insurance	6,007.08	10,100.00	-4,092.92	23,031.47	40,400.00	-17,368.53	130,060.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	13,448.49	20,964.20	-7,515.71	37,806.57	62,892.68	-25,086.11	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	40,000.00	-29,767.00	120,000.00
51600MT · Nationwide ER Match	396.00	363.45	32.55	1,134.00	1,090.35	43.65	3,150.00
Total 51-MT · Salaries & Benefit - MAINT	68,990.78	104,727.79	-35,737.01	212,199.94	349,404.70	-137,204.76	1,036,290.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	74,462.41	47,050.76	27,411.65	221,058.72	188,203.04	32,855.68	611,660.00
51020OP · Salaries - OT	25.21	541.67	-516.46	444.53	2,166.64	-1,722.11	6,500.00
51030OP · Salaries - VAC	3,288.19	3,615.65	-327.46	14,135.78	22,266.47	-8,130.69	50,900.00
51040OP · Salaries - SICK	1,497.64	2,733.33	-1,235.69	16,053.37	11,693.32	4,360.05	33,760.00
51050OP · Salaries - HOLIDAY	5,742.34	2,303.22	3,439.12	10,641.36	10,038.13	603.23	39,410.00
51060OP · Salaries - ON CALL / STANDBY	5,096.26	3,385.85	1,710.41	15,731.92	13,543.34	2,188.58	40,630.00
51070OP · Salaries - Call Back	0.00	166.67	-166.67	1,088.60	666.64	421.96	2,000.00
51100OP · Payroll Tax	1,386.95	1,791.90	-404.95	4,389.92	5,375.76	-985.84	15,530.00
51200OP · Worker's Comp	10,969.38	9,368.10	1,601.28	33,741.41	28,104.24	5,637.17	81,190.00
51300OP · Employee Group Insurance	10,944.74	10,588.25	356.49	47,714.98	42,353.00	5,361.98	139,050.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	28,386.78	32,731.20	-4,344.42	86,814.03	98,193.48	-11,379.45	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

October 2022

11:50 AM
11/03/22

Accrual Basis

	Oct 22	Budget	\$ Over Budget	Jul - Oct 22	YTD Budget	\$ Over Budget	Annual Budget
51500OP · Seasonal OP Workers	1,170.00	0.00	1,170.00	5,070.00	0.00	5,070.00	0.00
51600OP · Nationwide ER Match	232.50	240.00	-7.50	682.50	720.00	-37.50	2,080.00
Total 51-OP · SALARIES & BENEFIT - OP	143,202.40	114,516.60	28,685.80	457,567.12	423,324.06	34,243.06	1,306,380.00
53-MT · PROFESSIONAL SVC-MAINT	1,002.70	303.33	699.37	1,736.10	1,213.32	522.78	3,640.00
53900MT · Other Professional Svc	1,002.70	303.33	699.37	1,736.10	1,213.32	522.78	3,640.00
Total 53-MT · PROFESSIONAL SVC-MAINT	1,002.70	303.33	699.37	1,736.10	1,213.32	522.78	3,640.00
53-OP · PROFESSIONAL SVC - OP	0.00	1,666.67	-1,666.67	1,899.50	6,666.64	-4,767.14	20,000.00
53300OP · Engineering	7,007.60	4,653.33	2,354.27	14,876.80	18,613.32	-3,736.52	55,840.00
53400OP · Laboratory Analysis	10,055.09	3,000.00	7,055.09	19,571.89	12,720.00	6,851.89	54,950.00
53700OP · Permits & Fees	0.00	300.00	-300.00	425.00	720.00	-295.00	2,020.00
53900OP · Other Professional	0.00	300.00	-300.00	425.00	720.00	-295.00	2,020.00
Total 53-OP · PROFESSIONAL SVC - OP	17,062.69	9,620.00	7,442.69	36,773.19	38,719.96	-1,946.77	132,810.00
54-MT · SERVICE AND SUPPLIES - MAINT	0.00	107.50	-107.50	0.00	430.00	-430.00	1,290.00
54060MT · Equipment Rental	729.29	1,373.10	-643.81	4,332.20	4,119.24	212.96	11,900.00
54080MT · Clothing & Laundry	4,127.90	1,072.50	3,055.40	9,142.17	4,290.00	4,852.17	12,870.00
54170MT · Auto Expense - General	0.00	1,185.83	-1,185.83	866.87	4,743.32	-3,876.45	14,230.00
54182MT · Maintenance of Equipment	0.00	304.17	-304.17	30.15	1,216.64	-1,186.49	3,650.00
54184MT · Maintenance of Structures	310.71	105.83	204.88	468.97	423.32	45.65	1,270.00
54200MT · Small Tools	162.81	173.33	-10.52	472.48	693.36	-220.88	2,080.00
54210MT · Supplies - Shop	296.50	155.00	141.50	679.65	620.00	59.65	1,860.00
54220MT · Supplies - Field	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	5,627.21	4,477.26	1,149.95	15,992.49	16,535.88	-543.39	49,150.00
54-OP · SERVICE AND SUPPLIES - OP	3,372.71	2,972.50	400.21	13,051.62	11,890.00	1,161.62	35,670.00
54021OP · Auto Expense - Fuel	282.23	880.83	-598.60	1,660.50	3,523.36	-1,862.86	10,570.00
54023OP · Auto Expense - General	106.60	272.50	-165.90	1,108.17	1,090.00	18.17	3,270.00
54030OP · Communication	0.00	30.00	-30.00	0.00	120.00	-120.00	360.00
54040OP · Due & Subscription	0.00	379.17	-379.17	469.85	1,516.64	-1,046.79	4,550.00
54050OP · Equipment Purchase	0.00	883.33	-883.33	3,847.63	3,533.32	314.31	10,600.00
54060OP · Equipment Rental	6,742.21	9,760.83	-3,018.62	27,044.72	39,043.32	-11,998.60	129,130.00
54070OP · Insurance	3,073.39	3,165.83	-92.44	12,293.56	12,663.32	-369.76	37,990.00
54075OP · Insurance - Vehicle	818.44	1,147.40	-328.96	4,560.39	4,091.96	468.43	12,110.00
54080OP · Clothing & Laundry	0.00	155.00	-155.00	48.18	620.00	-571.82	1,860.00
54090OP · Lodge & Meals	0.00	10.00	-10.00	0.00	40.00	-40.00	120.00
54100OP · Misc Expense	7,736.35	7,309.17	427.18	19,750.84	29,236.64	-9,485.80	87,710.00
54182OP · Maintenance of Equipment	65.41	2,972.50	-2,907.09	2,409.63	11,890.00	-9,480.37	35,670.00
54184OP · Maintenance of Structures	8,538.00	8,200.00	338.00	21,541.00	16,700.00	4,841.00	32,750.00
54185OP · Memberships/Certifications	1,148.43	540.00	608.43	2,242.96	2,160.00	82.96	6,480.00
54190OP · Safety Equipment	0.00	65.83	-65.83	0.00	263.32	-263.32	790.00
54200OP · Small Tools	517.02	328.33	188.69	995.84	1,313.36	-317.52	3,940.00
54220OP · Supplies	2,135.36	2,461.67	-326.31	10,705.31	9,846.64	858.67	29,540.00
54310OP · Special Dept - Chlorine / Salt	2,498.60	4,412.50	-1,913.90	13,288.84	17,650.00	-4,361.16	52,950.00
54320OP · Special Dept - Sludge /Chemical	0.00	769.17	-769.17	2,720.99	3,076.64	-355.65	9,230.00
54330OP · Special Dept - Oxygen/Propane	0.00	2,916.67	-2,916.67	0.00	11,666.64	-11,666.64	35,000.00
54340OP · Special Dept - Emergency	0.00	0.00	0.00	907.61	6,666.64	-5,759.03	20,000.00
54400OP · Training	0.00	1,666.67	-1,666.67	0.00	0.00	0.00	0.00
Total 54-OP · SERVICE AND SUPPLIES - OP	37,034.75	51,299.90	-14,265.15	138,647.64	188,601.80	-49,954.16	560,290.00

Crestline Sanitation District

Profit & Loss Budget Performance

October 2022

11:50 AM
11/03/22
Accrual Basis

	Oct 22	Budget	\$ Over Budget	Jul - Oct 22	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	6,252.33	5,137.50	1,114.83	18,900.50	20,550.00	-1,649.50	61,650.00
56210OP · Utilities - Electric	7,667.78	9,451.67	-1,783.89	30,628.53	37,806.68	-7,178.15	113,420.00
56220OP · Utilities - Gas	32.98	459.17	-426.19	90.69	1,596.68	-1,505.99	6,230.00
56230OP · Utilities - Water	1,001.00	914.17	86.83	3,210.93	3,656.68	-445.75	10,970.00
56240OP · Utilities - Trash	527.83	555.83	-28.00	1,583.49	2,223.32	-639.83	6,670.00
56300OP · Refuse Disposal	0.00	218.33	-218.33	0.00	873.32	-873.32	2,620.00
Total 56 · UTILITIES - OP	15,481.92	16,736.67	-1,254.75	54,414.14	66,706.68	-12,292.54	201,560.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	21,977.50	-1,348.00	82,518.00	87,910.00	-5,392.00	263,730.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,977.50	-1,348.00	82,518.00	87,910.00	-5,392.00	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,441.66	24,923.33	2,518.33	109,766.64	99,693.36	10,073.28	299,080.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	24,923.33	2,518.33	109,766.64	99,693.36	10,073.28	299,080.00
Total COGS	62,575.42	62,575.42	0.00	225,107.78	225,107.78	0.00	671,920.00
Gross Profit	336.00	336.00	0.00	963.00	941.52	21.48	2,720.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	40,354.83	44,731.14	-4,376.31	118,042.78	134,193.42	-16,150.64	387,670.00
61020 · Salaries - OT ADM	572.00	52.50	519.50	752.63	210.00	542.63	630.00
61030 · Salaries - VAC ADM	0.00	4,152.50	-4,152.50	4,825.92	16,610.00	-11,784.08	49,830.00
61040 · Salaries - SICK ADM	233.46	650.00	-416.54	4,335.79	3,180.00	1,155.79	8,380.00
61050 · Salaries - HOLIDAY ADM	1,135.01	1,498.46	-363.45	4,108.61	4,495.40	-386.79	19,480.00
61100 · Payroll Tax - ADM	1,015.59	1,386.90	-371.31	3,188.89	4,160.76	-971.87	12,020.00
61200 · Worker's Comp - ADM	461.02	489.20	-28.18	1,407.61	1,467.68	-60.07	4,240.00
61300 · Employee Group Insurance - ADM	6,022.03	4,619.17	1,402.86	23,412.67	18,476.68	4,935.99	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	12,445.48	13,790.80	-1,345.32	38,451.69	41,372.32	-2,920.63	119,520.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	336.00	313.80	22.20	963.00	941.52	21.48	2,720.00
Total 61 · SALARIES AND BENEFIT - ADM	62,575.42	71,684.47	-9,109.05	199,489.59	225,107.78	-25,618.19	671,920.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	400.00	1,500.00	-1,100.00	3,900.00	6,000.00	-2,100.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	240.14	266.64	-26.50	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	66.64	-66.64	200.00
Total 62 · BOARD EXPENSES	400.00	1,583.34	-1,183.34	4,140.14	6,333.28	-2,193.14	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	3,340.00	-3,340.00	21,401.38	26,379.13	-4,977.75	45,000.00
63200 · County Services	0.00	108.33	-108.33	8.00	433.32	-425.32	1,300.00
63300 · Legal	0.00	4,166.67	-4,166.67	9,607.50	16,666.64	-7,059.14	50,000.00
63500 · Software Support - ADM	810.52	771.67	38.85	2,417.23	3,086.64	-669.41	9,260.00
63900 · Other Professional - ADM	2,126.15	8,384.17	-6,258.02	6,440.51	33,536.64	-27,096.13	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	2,936.67	16,770.84	-13,834.17	39,874.62	80,102.37	-40,227.75	206,170.00

Crestline Sanitation District
Profit & Loss Budget Performance
October 2022

11:50 AM
 11/03/22
 Accrual Basis

	Oct 22	Budget	\$ Over Budget	Jul - Oct 22	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,684.12	1,600.00	84.12	5,517.00	5,000.00	517.00	15,020.00
64040 · Computer Expense	1,273.99	736.67	537.32	3,012.23	2,946.64	65.59	8,840.00
64045 · Due & Subscription	361.97	312.50	49.47	1,065.91	1,250.00	-184.09	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	2,880.00	3,030.00	-150.00	9,090.00
64090 · Lease Equipment - ADM	0.00	0.00	0.00	745.40	949.88	-204.48	3,470.00
64095 · Legal Notice	351.20	112.50	238.70	383.20	450.00	-66.80	1,350.00
64120 · Office Expense	275.05	350.00	-74.95	920.41	1,400.00	-479.59	4,200.00
64130 · Office Supplies	313.62	676.67	-363.05	2,207.04	2,706.64	-499.60	8,120.00
64135 · Penalties	0.00	45.85	-45.85	0.00	183.34	-183.34	550.00
64140 · Pest Control	186.00	455.00	-269.00	1,478.00	1,820.00	-342.00	5,460.00
64150 · Postage & Delivery	0.00	700.00	-700.00	6,017.15	7,400.00	-1,382.85	22,240.00
64160 · Printing & Publications	0.00	1,490.83	-1,490.83	391.09	5,963.32	-5,572.23	17,890.00
64170 · Public Relation	1,288.00	747.50	540.50	4,067.20	2,990.00	1,077.20	8,970.00
64180 · Maintenance of Equipment	0.00	180.83	-180.83	0.00	723.32	-723.32	2,170.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	1,496.22	5,000.00	-3,503.78	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	1,666.68	-1,666.68	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	100.00	-100.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	43.11	400.00	-356.89	1,200.00
66000 · Payroll Expenses	87.50	50.83	36.67	274.75	203.32	71.43	610.00
Total 64 · SERVICES AND SUPPLIES - ADM	6,541.45	10,008.35	-3,466.90	30,498.71	44,183.14	-13,684.43	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	1,822.32	2,100.00	-277.68	6,300.00
Total 69 · DEPR & AMORT - ADM	455.58	525.00	-69.42	1,822.32	2,100.00	-277.68	6,300.00
Total Expense	72,909.12	100,572.00	-27,662.88	275,825.38	362,316.57	-86,491.19	1,041,110.00
Net Ordinary Income	-386,376.85	-429,511.54	43,134.69	-225,378.73	-480,397.60	255,018.87	-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 Assessments - CURRENT	0.00	0.00	0.00	10,940.00	11,100.00	-160.00	11,100.00
72300 · Special Assessment-DELO&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
October 2022**

	Oct 22	Budget	\$ Over Budget	Jul - Oct 22	YTD Budget	\$ Over Budget	Annual Budget
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	10,347.64	9,584.89	762.75	38,913.18	25,490.56	13,422.62	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	-17,552.14	0.00	-17,552.14	-145,516.20	0.00	-145,516.20	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	-7,204.50	9,584.89	-16,789.39	-106,603.02	25,490.56	-132,093.58	72,300.00
Total Other Income	-7,204.50	9,584.89	-16,789.39	-91,922.11	36,590.56	-128,512.67	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	-7,204.50	9,584.89	-16,789.39	-91,922.11	36,590.56	-128,512.67	1,379,800.00
Net Income	-393,581.35	-419,926.65	26,345.30	-317,300.84	-443,807.04	126,506.20	110,860.00

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

11:50 AM
11/03/22

	Oct 22
OPERATING ACTIVITIES	
Net Income	-393,581.35
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	105,982.93
12100 · A/R - Pilot Rock	-650.00
12400 · COBRA Receivable	-630.58
12700 · Pumped Waste	-568.53
13700 · Other Receivables	-0.15
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	16,711.94
20000 · Accounts Payable	-8,209.85
21600 · Employee Appreciation Fund	44.62
22000 · Payroll Liabilities	-377.24
22100 · Payroll Tax Payable	-132.16
22200 · Retirement Payable	19,714.28
Net cash provided by Operating Activities	-251,619.87
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
17220 · Slip Lining & Manhole Raising	-113,585.50
17340 · SCADA System	-2,255.53
17850 · N.O.V.	-3,930.00
17890 · HC Dewatering Bldg & Clarifier	-563,116.51
17891 · HC Engineering & Mgmt	-151,253.57
Net cash provided by Investing Activities	-785,614.37
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	-1,037,948.66
Cash at beginning of period	8,984,636.62
Cash at end of period	7,946,687.96

