



Crestline Sanitation District

Executive Summary - February 2022

SUMMARY STATEMENT OF NET POSITION

	2/28/2022	2/28/2021	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,951,828	\$ 10,136,632	\$ 815,196	\$ 10,678,434
Receivables	1,127,413	1,056,737	70,676	1,100,485
Other current assets	139,389	109,554	29,835	148,486
Total current assets	12,218,630	11,302,923	915,707	11,927,405
Capital assets, net	9,705,016	9,701,901	3,115	9,741,109
Deferred outflows of resources	3,161,243	2,455,285	705,958	2,925,924
Total Assets and Deferred Outflows of Resources	25,084,889	23,460,109	1,624,780	24,594,438
Current liabilities	168,517	168,682	(165)	182,210
Noncurrent liabilities	5,684,963	4,335,835	1,349,128	5,235,918
Deferred inflows of resources	151,152	231,086	(79,934)	177,796
Total Liabilities and Deferred Inflows of Resources	6,004,632	4,735,603	1,269,029	5,595,924
Net Position	\$ 19,080,257	\$ 18,724,506	\$ 355,751	\$ 18,998,514

SUMMARY STATEMENT OF CHANGES IN NET POSITION

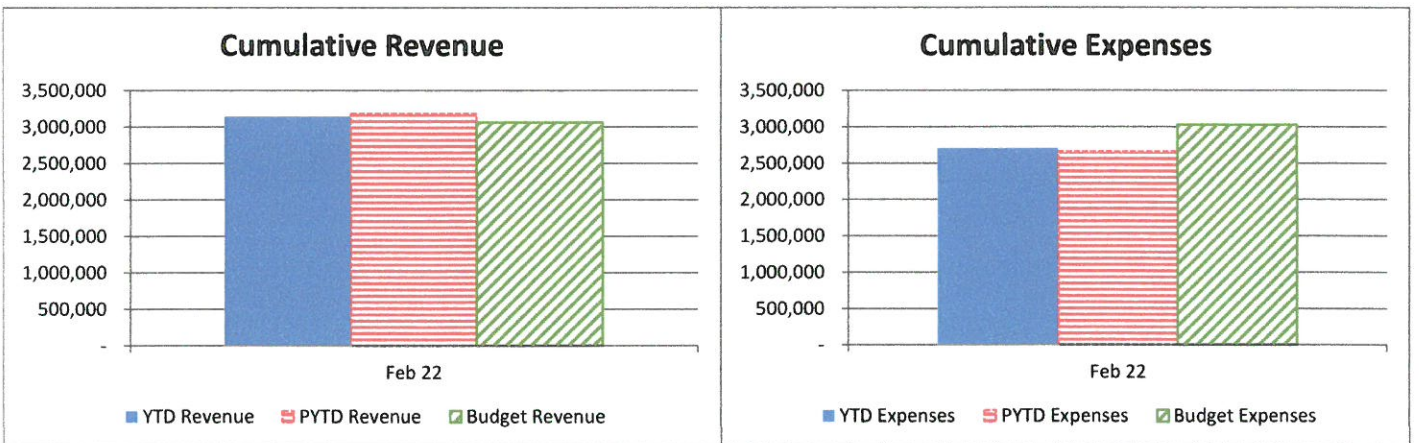
	Feb 2022	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 34,443	\$ 2,447,490	\$ 2,354,220	\$ 93,270
Operating expenses	(238,722)	(2,165,591)	(2,393,745)	228,154
Administrative expenses	(60,227)	(535,992)	(630,940)	94,948
Other income	1,590	697,706	707,168	(9,462)
Other expenses	(93)	(1,966)	(1,325)	(641)
Change in net position	\$ (263,009)	\$ 441,647	\$ 35,378	\$ 406,269

LIQUIDITY RATIOS

	2/28/2022	2/28/2021	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	65.0	60.1	4.9	60.7
Current ratio (current assets / current liabilities)	72.5	67.0	5.5	67.7
Working capital (current assets - current liabilities)	\$ 12,050,113	\$ 11,134,241	\$ 915,872	\$ 11,745,195

CAPITAL BUDGET

	Feb 2022	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 49,170	\$ 278,041	\$ 944,000	\$ 665,959
Master Plan Projects	2,898	17,530	1,889,400	1,871,870



**Crestline Sanitation District
Balance Sheet
As of February 28, 2022**

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03/02/22
Accrual Basis

Feb 28, 22

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	2,568,764.48	
10200 · Cash in Bank - Payroll	11,560.96	
10500 · Petty Cash	199.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	2,580,824.74	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	82,205.66	
11101 · Investments - Wealth&Fiduciary	7,527,161.14	
11200 · Investments - CalTRUST	761,636.54	
Total 11 · INVESTMENTS	8,371,003.34	
Total Checking/Savings	10,951,828.08	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	232,356.34	
12100 · A/R - Pilot Rock	1,950.00	
12200 · A/R - Cleghorn	106,133.51	
12400 · COBRA Receivable	2,709.33	
12410 · COBRA Dental	245.88	
12700 · Pumped Waste	1,067.96	
Total 12 · ACCTS RECEIVABLE	344,463.02	
Total Accounts Receivable	344,463.02	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	219,456.95	
13350 · SS01 - Sewer Availability Recv	8,842.87	
13500 · Accrued A/R	554,650.10	
Total 13 · OTHER RECEIVABLE	782,949.92	

**Crestline Sanitation District
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14 · PREPAID	
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	69,904.73
14300 · Prepaid Worker's Comp	54,774.30
Total 14 · PREPAID	124,939.65
Total Other Current Assets	922,338.53
Total Current Assets	12,218,629.63
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	1,327,458.68
15500 · Equipments	656,307.52
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	31,760,455.32
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,147,842.66
16300 · Accm Depr - Structures & Imprv	-5,575,138.97
16400 · Accm Depr - Vehicles	-999,208.19
16500 · Accm Depr - Equipment	-494,135.96
16800 · Accm. Amortization	-175,478.75
16900 · Accm Depr - Capital Lease Asset	-27,080.20
Total 16 · ACCM DEPRECIATIONS	-23,418,884.73
Total Fixed Assets	8,341,570.59
Other Assets	
17 · CIP	
17340 · SCADA System	57,284.67
17345 · Miscellaneous Upgrades	18,044.67
17376 · Electrical Upgrades	7,481.88
17377 · Vehicle Replacement	32,327.29
17378 · HC OP Building Upgrades	14,890.00
17379 · Sodium Hydrochlorite Generation	24,980.00
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	910,854.55
17840 · Trakstar Camera	39,775.61
17850 · N.O.V.	124,930.05
17860 · SC Automatic Bar Screen	5,208.60

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17870 · HC Lab Roof & Belt Press Roof	35,163.51
17880 · Seal Coating & Striping	37,777.00
Total 17 · CIP	1,363,445.58
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	4,524,688.58
TOTAL ASSETS	25,084,888.80
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	5,708.91
20000 · Accounts Payable	5,708.91
Total Accounts Payable	5,708.91
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	985.60
21600 · Employee Appreciation Fund	3,785.80
Total 21 · OTHER CURRENT LIAB.	4,771.40
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-37.85
22100 · Payroll Tax Payable	-38.23
Total 22 · PR LIABILITIES	-76.08
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
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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	<u>90,602.43</u>
Total Other Current Liabilities	<u>162,808.48</u>
Total Current Liabilities	<u>168,517.39</u>
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	20,815.69
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>5,684,962.67</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>5,836,114.67</u>
Total Liabilities	<u>6,004,632.06</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>

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	Feb 28, 22
39000 - *Unrestricted Net Assets	-22.52
Net Income	441,646.99
Total Equity	19,080,256.74
TOTAL LIABILITIES & EQUITY	25,084,888.80

Crestline Sanitation District

Profit & Loss Budget Performance

February 2022

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Accrual Basis

	Feb 22	Budget	\$ Over Budget	Jul '21 - Feb 22	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	1,788.34	2,779.00	-990.66	2,231,762.39	2,231,116.00	646.39	3,346,675.00
42000 · Sewer Penalties	28,120.14	11,500.00	16,620.14	78,775.95	41,500.00	37,275.95	72,400.00
43000 · Pumped Waste Permits	3,665.94	1,000.00	2,665.94	24,681.73	15,000.00	9,681.73	25,625.00
44000 · Permit & Inspection Fees	219.00	219.00	0.00	876.00	1,324.00	-448.00	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	0.00	0.00	106,133.51	60,000.00	46,133.51	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	5,200.00	5,200.00	0.00	7,800.00
48000 · Other Service Fees	0.00	20.00	-20.00	60.00	80.00	-20.00	100.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 · REVENUE	34,443.42	16,168.00	18,275.42	2,447,489.58	2,354,220.00	93,269.58	3,574,800.00
Total Income	34,443.42	16,168.00	18,275.42	2,447,489.58	2,354,220.00	93,269.58	3,574,800.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	18,649.34	28,628.00	-9,978.66	184,427.89	243,346.50	-58,918.61	372,181.00
51020MT · Salaries - OT	0.00	50.00	-50.00	0.00	340.00	340.00	500.00
51030MT · Salaries - VAC	2,709.18	2,202.00	507.18	17,972.04	17,618.00	354.04	26,426.00
51040MT · Salaries - SICK	990.43	1,697.00	-706.57	11,896.82	13,576.00	-1,679.18	20,364.00
51050MT · Salaries - HOLIDAY	2,101.84	1,698.00	403.84	16,980.10	22,075.00	-5,094.90	23,773.00
51060MT · Salaries - ON CALL / STANDBY	1,745.25	2,241.75	-496.50	18,492.46	17,934.00	558.46	26,901.00
51070MT · Salaries - CALL BACK	92.98	167.00	-74.02	854.38	1,334.00	-479.62	2,000.00
51100MT · Payroll Tax	810.94	722.54	88.40	5,883.56	6,141.58	-258.02	9,393.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	1,153.00	2,133.34	-980.34	3,200.00
51200MT · Worker's Comp	1,522.93	2,608.92	-1,085.99	13,276.34	22,175.84	-8,899.50	33,916.00
51300MT · Employee Group Insurance	6,480.86	9,699.25	-3,218.39	59,546.34	77,594.00	-18,047.66	116,391.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	10,067.80	13,088.77	-3,020.97	92,868.88	111,254.54	-18,385.66	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	5,688.00	0.00	5,688.00	28,788.17	33,000.00	-4,211.83	60,000.00
51600MT · Nationwide ER Match	252.00	162.00	90.00	2,142.00	1,377.00	765.00	2,106.00
Total 51-MT · Salaries & Benefit - MAINT	51,111.55	63,231.90	-12,120.35	454,281.98	569,899.80	-115,617.82	867,305.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	44,897.06	45,674.76	-777.70	385,801.63	388,235.52	-2,433.89	593,772.00
51020OP · Salaries - OT	216.03	541.67	-325.64	3,687.15	4,333.34	-646.19	6,500.00
51030OP · Salaries - VAC	5,907.88	3,887.00	2,020.88	34,845.07	31,096.00	3,749.07	46,644.00
51040OP · Salaries - SICK	467.28	2,719.00	-2,251.72	17,620.20	21,752.00	-4,131.80	32,628.00
51050OP · Salaries - HOLIDAY	2,432.19	2,720.71	-288.52	32,412.67	35,369.29	-2,956.62	38,090.00
51060OP · Salaries - ON CALL / STANDBY	3,206.01	2,946.67	259.34	26,177.82	23,573.34	2,604.48	35,360.00
51070OP · Salaries - Call Back	183.64	50.00	133.64	1,024.92	400.00	624.92	600.00
51100OP · Payroll Tax	994.14	1,148.46	-154.32	7,965.32	9,761.92	-1,796.60	14,930.00
51200OP · Worker's Comp	2,783.25	4,146.92	-1,363.67	23,454.64	35,248.84	-11,794.20	53,910.00
51300OP · Employee Group Insurance	12,646.36	11,811.58	834.78	94,999.91	94,492.64	507.27	141,739.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	21,182.10	21,688.08	-505.98	179,051.10	184,348.66	-5,297.56	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

February 2022

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Accrual Basis

	Feb 22	Budget	\$ Over Budget	Jul '21 - Feb 22	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	150.00	122.00	28.00	1,089.00	1,037.00	52.00	1,586.00
Total 51-OP · SALARIES & BENEFIT - OP	95,065.94	97,456.85	-2,390.91	808,129.43	829,648.55	-21,519.12	1,247,704.00
53-MT · PROFESSIONAL SVC-MAINT	218.95	364.35	-145.40	1,859.82	2,914.68	-1,054.86	4,372.00
53900MT · Other Professional Svc	218.95	364.35	-145.40	1,859.82	2,914.68	-1,054.86	4,372.00
Total 53-MT · PROFESSIONAL SVC-MAINT	218.95	364.35	-145.40	1,859.82	2,914.68	-1,054.86	4,372.00
53-OP · PROFESSIONAL SVC - OP	0.00	1,666.67	-1,666.67	0.00	13,333.32	-13,333.32	20,000.00
53300OP · Engineering	0.00	4,724.08	-4,724.08	33,084.04	37,792.64	-4,708.60	56,689.00
53400OP · Laboratory Analysis	4,833.70	1,500.00	-1,500.00	50,167.28	53,500.00	-3,332.72	57,091.00
53700OP · Permits & Fees	0.00	334.08	-334.08	735.00	2,672.68	-1,937.68	4,009.00
53900OP · Other Professional	0.00	8,224.83	-8,224.83	83,986.32	107,298.64	-23,312.32	137,789.00
Total 53-OP · PROFESSIONAL SVC - OP	4,833.70	8,224.83	-3,391.13	83,986.32	107,298.64	-23,312.32	137,789.00
54-MT · SERVICE AND SUPPLIES - MAINT	0.00	416.67	-416.67	0.00	0.00	0.00	0.00
54040MT · Due & Subscription	0.00	810.00	-810.00	0.00	3,333.34	-3,333.34	5,000.00
54060MT · Equipment Rental	769.02	1,743.08	-974.06	8,502.80	6,480.00	2,022.80	9,720.00
54080MT · Clothing & Laundry	1,377.24	641.42	-735.82	4,722.93	13,944.68	-9,221.75	20,917.00
54170MT · Auto Expense - General	86.60	630.50	-543.90	3,801.09	5,131.34	-1,330.25	7,697.00
54182MT · Maintenance of Equipment	0.00	250.00	-250.00	5,248.34	5,044.00	204.34	7,566.00
54184MT · Maintenance of Structures	0.00	324.83	-324.83	946.25	2,000.00	-1,522.05	3,000.00
54200MT · Small Tools	154.12	321.42	-167.30	644.22	2,571.32	-1,927.10	3,898.00
54210MT · Supplies - Shop	210.66	5,137.92	-4,927.26	24,343.58	41,103.36	-16,759.78	61,655.00
54220MT · Supplies - Field	2,597.64	2,254.92	342.72	17,942.27	18,039.32	-97.05	27,059.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	2,597.64	5,137.92	-2,540.28	24,343.58	41,103.36	-16,759.78	61,655.00
54-OP · SERVICE AND SUPPLIES - OP	0.00	1,435.83	-1,435.83	5,679.21	11,486.64	-5,807.43	17,230.00
54010P · Auto Expense - Fuel	0.00	268.00	-268.00	1,838.55	2,144.00	-305.45	3,216.00
54020P · Auto Expense - Mileage	420.03	108.33	-311.70	12.59	866.64	-854.05	1,300.00
54023OP · Auto Expense - General	0.00	1,275.58	-1,275.58	0.00	10,204.64	-10,204.64	15,307.00
54030OP · Communication	0.00	324.33	-324.33	10,290.02	2,594.64	7,695.38	3,892.00
54040OP · Due & Subscription	0.00	6,592.42	-6,592.42	24,587.12	24,715.32	-128.20	37,073.00
54050OP · Equipment Purchase	6,742.21	979.50	-5,762.71	6,743.02	7,836.00	-1,092.98	11,754.00
54060OP · Equipment Rental	3,073.39	150.08	-1,500.00	577.64	1,200.64	-623.00	1,801.00
54070OP · Insurance	0.00	9.50	-9.50	0.00	76.00	-76.00	114.00
54075OP · Insurance - Vehicle	0.00	5,955.25	-5,955.25	65.00	47,642.00	7,603.14	71,463.00
54078OP · Janitorial Service	442.15	2,812.83	-2,370.68	55,245.14	22,502.64	-1,188.83	33,754.00
54080OP · Clothing & Laundry	0.00	1,000.00	-1,000.00	21,313.81	29,000.00	-4,743.25	31,814.00
54090OP · Lodge & Meals	0.00	525.25	-525.25	24,256.75	4,202.00	-502.00	6,303.00
54100OP · Misc Expense	0.00	505.94	-505.94	3,700.00	4,202.00	-502.00	1,065.00
54180OP · Repairs & Maintenance	0.00	88.75	-88.75	1,245.17	710.00	535.17	3,821.00
54182OP · Maintenance of Equipment	2,990.13	318.42	-2,671.71	2,653.03	2,547.32	105.71	8,210.00
54184OP · Maintenance of Structures	1,917.90	750.35	-1,167.55	6,028.87	19,473.32	-2,187.78	29,210.00
54185OP · Memberships/Certifications	150.00	2,434.17	-2,284.17	17,285.54	34,590.64	-2,209.75	51,886.00
54190OP · Safety Equipment	1,031.19	4,323.83	-3,292.64	32,380.89	6,236.53	-2,209.75	51,886.00
54200OP · Safety Equipment	41.09	4,323.83	-4,282.74	32,380.89	6,236.53	-2,209.75	51,886.00
54200OP · Small Tools	1,068.77	2,434.17	-1,365.40	17,285.54	19,473.32	-2,187.78	29,210.00
54220OP · Supplies	1,831.30	4,323.83	-2,492.53	32,380.89	6,236.53	-2,209.75	51,886.00
54310OP · Special Dept - Chlorine / Salt	1,090.97	0.00	1,090.97	4,527.65	6,236.53	-1,708.88	9,231.00
54320OP · Special Dept - Sludge /Chemical	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Profit & Loss Budget Performance
February 2022

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 Accrual Basis

	Feb 22	Budget	\$ Over Budget	Jul '21 - Feb 22	YTD Budget	\$ Over Budget	Annual Budget
543400P · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	23,333.32	-23,333.32	35,000.00
544000P · Training	122.55	1,666.67	-1,544.12	4,577.89	13,333.32	-8,755.43	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	20,921.68	40,766.28	-19,844.60	290,233.97	335,474.25	-45,240.28	491,402.00
56 · UTILITIES - OP							
561000P · Telephone	2,981.04	4,922.42	-1,941.38	37,032.53	39,379.32	-2,346.79	59,069.00
562100P · Utilities - Electric	9,811.94	9,191.50	620.44	64,763.24	73,532.00	-8,768.76	110,298.00
562200P · Utilities - Gas	1,201.61	382.25	819.36	3,297.95	3,058.00	239.95	4,587.00
562300P · Utilities - Water	1,016.85	903.00	113.85	6,858.77	7,224.00	-365.23	10,836.00
562400P · Utilities - Trash	527.83	532.58	-4.75	4,222.64	4,260.64	-38.00	6,391.00
563000P · Refuse Disposal	362.25	196.33	165.92	2,011.34	1,570.64	440.70	2,356.00
Total 56 · UTILITIES - OP	15,901.52	16,128.08	-226.56	118,186.47	129,024.60	-10,838.13	193,537.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	21,267.50	-638.00	165,036.00	170,140.00	-5,104.00	255,210.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,267.50	-638.00	165,036.00	170,140.00	-5,104.00	255,210.00
59-OP · DEPR & AMORT - OP							
591000P · Depreciation - OP	27,441.66	26,030.08	1,411.58	219,533.28	208,240.64	11,292.64	312,361.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	26,030.08	1,411.58	219,533.28	208,240.64	11,292.64	312,361.00
Total COGS	238,722.14	278,607.79	-39,885.65	2,165,590.85	2,393,744.52	-228,153.67	3,571,335.00
Gross Profit	-204,278.72	-262,439.79	58,161.07	281,898.73	-39,524.52	321,423.25	3,465.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	25,796.17	25,346.92	449.25	213,147.15	215,448.84	-2,301.69	329,510.00
61020 · Salaries - OT ADM	0.00	40.00	-40.00	409.30	240.00	169.30	400.00
61030 · Salaries - VAC ADM	201.44	2,263.40	-2,061.96	6,778.05	18,107.32	-11,329.27	27,161.00
61040 · Salaries - SICK ADM	667.27	707.33	-40.06	5,661.58	5,658.68	2.90	8,488.00
61050 · Salaries - HOLIDAY ADM	1,186.32	707.79	478.53	16,485.82	9,201.21	7,284.61	9,909.00
61100 · Payroll Tax - ADM	665.90	865.54	-199.64	6,707.86	7,357.08	-649.22	11,252.00
61200 · Worker's Comp - ADM	107.10	180.38	-73.28	924.76	1,533.26	-608.50	2,345.00
61300 · Employee Group Insurance - ADM	6,501.62	6,007.58	494.04	51,927.19	48,060.66	3,866.53	72,091.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	9,935.68	9,336.84	598.84	79,727.76	79,363.18	364.58	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	209.00	0.00	1,776.50	1,776.50	0.00	2,717.00
Total 61 · SALARIES AND BENEFIT - ADM	45,270.50	45,664.78	-394.28	383,545.97	386,746.73	-3,200.76	585,252.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	200.00	1,500.00	-1,300.00	4,100.00	12,000.00	-7,900.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	25.36	533.32	-507.96	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	133.32	-133.32	200.00
Total 62 · BOARD EXPENSES	200.00	1,583.34	-1,383.34	4,125.36	12,666.64	-8,541.28	19,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
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 Accrual Basis

	Feb 22	Budget	\$ Over Budget	Jul '21 - Feb 22	YTD Budget	\$ Over Budget	Annual Budget
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	1,632.23	-1,632.23	26,199.88	41,985.45	-15,785.57	58,457.00
63200 · County Services	8.00	108.17	-100.17	34.00	865.32	-831.32	1,298.00
63300 · Legal	0.00	8,000.00	-8,000.00	16,687.00	58,000.00	-41,313.00	90,000.00
63500 · Software Support - ADM	260.62	1,250.00	-989.38	4,432.57	10,000.00	-5,567.43	15,000.00
63900 · Other Professional - ADM	5,447.42	2,449.58	2,997.84	18,750.17	19,596.64	-846.47	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	5,716.04	13,439.98	-7,723.94	66,103.62	130,447.41	-64,343.79	194,150.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,618.69	1,527.72	90.97	9,637.93	9,110.68	527.25	14,054.00
64040 · Computer Expense	129.28	1,083.35	-954.07	5,210.29	8,666.68	-3,456.39	13,000.00
64045 · Due & Subscription	263.92	305.00	-41.08	2,395.44	2,440.00	-44.56	3,660.00
64050 · Contract Labor	0.00	0.00	0.00	1,632.93	0.00	1,632.93	0.00
64080 · Janitorial Service	720.00	790.50	-70.50	5,940.00	6,324.00	-384.00	9,486.00
64090 · Lease Equipment - ADM	791.55	515.17	276.38	2,471.63	4,121.32	-1,649.69	6,182.00
64095 · Legal Notice	0.00	229.75	-229.75	2.00	1,378.50	-1,376.50	2,757.00
64120 · Office Expense	453.43	340.25	113.18	6,269.88	2,722.00	3,547.88	4,083.00
64130 · Office Supplies	290.79	670.92	-380.13	2,733.11	5,367.32	-2,634.21	8,051.00
64135 · Penalties	0.00	0.00	0.00	528.79	0.00	528.79	0.00
64140 · Pest Control	345.00	400.17	-55.17	3,610.00	3,201.32	408.68	4,802.00
64150 · Postage & Delivery	16.10	700.00	-683.90	12,074.80	15,216.90	-3,142.10	22,732.00
64160 · Printing & Publications	561.81	1,333.33	-771.52	8,748.54	10,666.64	-1,918.10	16,000.00
64170 · Public Relation	672.00	808.92	-136.92	5,604.05	6,471.32	-867.27	9,707.00
64180 · Maintenance of Equipment	0.00	180.67	-180.67	519.59	1,445.32	-925.73	2,168.00
64190 · Maintenance of Structure	2,659.03	1,250.00	1,409.03	6,300.67	10,000.00	-3,699.33	15,000.00
64230 · Training	0.00	323.67	-323.67	0.00	3,240.32	-3,240.32	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	200.00	-200.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	166.82	800.00	-633.18	1,200.00
66000 · Payroll Expenses	63.00	83.92	-20.92	530.25	671.32	-141.07	1,007.00
Total 64 · SERVICES AND SUPPLIES - ADM	8,584.60	10,668.34	-2,083.74	74,376.72	92,043.64	-17,666.92	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	3,644.64	4,548.64	-904.00	6,823.00
Total 69 · DEPR & AMORT - ADM	455.58	568.58	-113.00	3,644.64	4,548.64	-904.00	6,823.00
Total Expense	60,226.72	71,925.02	-11,698.30	535,992.30	630,940.06	-94,947.76	948,901.00
Net Ordinary Income	-264,505.44	-334,364.81	69,859.37	-254,093.57	-670,464.58	416,371.01	-945,436.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes-CURR SEC & UNSEC1%	37,508.65	30,147.23	7,361.42	779,511.88	646,992.67	132,519.21	1,142,400.00
71300 · Prop Taxes-PRI SEC & UNSEC	238.58	242.46	-3.88	10,340.77	4,752.34	5,588.43	6,000.00
71500 · Int & Pen Delinquent Taxes	28.33	33.70	-5.37	957.04	678.91	278.13	1,000.00
Total 71 · PROP TAXES	37,775.56	30,423.39	7,352.17	790,809.69	652,423.92	138,385.77	1,150,000.00

Crestline Sanitation District
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Accrual Basis

	Feb 22	Budget	\$ Over Budget	Jul '21 - Feb 22	YTD Budget	\$ Over Budget	Annual Budget
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00			11,010.00	11,500.00	-490.00	11,500.00
72300 · Special Assessment-DELO&PENALTY	9.56	0.00	9.56	632.09	429.43	202.66	530.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	152.39	-152.39	8,335.31	4,925.29	3,410.02	10,326.00
Total 72 · SPECIAL ASSESSMENTS	9.56	152.39	-142.83	19,977.40	16,854.72	3,122.68	22,356.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	4,847.84	4,985.95	-138.11	10,089.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	4,847.84	4,985.95	-138.11	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	3,700.75	4,029.58	-328.83	51,614.67	32,236.68	19,377.99	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	-39,895.43	0.00	-39,895.43	-162,173.20	0.00	-162,173.20	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00			-11,111.00			
79500 · Other Income	0.00	83.33	-83.33	0.00	666.64	-666.64	1,000.00
Total 79 · OTHER INCOMES	-36,194.68	4,112.91	-40,307.59	-121,669.53	32,903.32	-154,572.85	49,355.00
Total Other Income	1,590.44	34,688.69	-33,098.25	697,706.31	707,167.91	-9,461.60	1,231,800.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84000 · Tax Deduction	93.91	98.72	-4.81	1,965.75	1,325.02	640.73	2,685.00
Total 80 · OTHER EXPENSES	93.91	98.72	-4.81	1,965.75	1,325.02	640.73	2,685.00
Total Other Expense	93.91	98.72	-4.81	1,965.75	1,325.02	640.73	2,685.00
Net Other Income	1,496.53	34,589.97	-33,093.44	695,740.56	705,842.89	-10,102.33	1,229,115.00
Net Income	-263,008.91	-299,774.84	36,765.93	441,646.99	35,378.31	406,268.68	283,679.00

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

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	Feb 22
OPERATING ACTIVITIES	
Net Income	-263,008.91
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	99,020.30
12100 · A/R - Pilot Rock	650.00
12410 · COBRA Dental	0.54
12700 · Pumped Waste	-143.33
13300 · SU01-Deling Tax Roll Receivable	1,057.53
13350 · SS01 - Sewer Availability Recv	180.25
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	4,413.28
20000 · Accounts Payable	-10,656.73
21600 · Employee Appreciation Fund	750.00
22000 · Payroll Liabilities	-121.28
Net cash provided by Operating Activities	-157,782.13
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	-5,370.82
17378 · HC OP Building Upgrades	-14,890.00
17379 · Sodium Hydrochlorite Generation	-24,980.00
17810 · Engineering-HC Bldg & Clarifier	-2,897.50
17850 · N.O.V.	-3,930.00
Net cash provided by Investing Activities	-3,541.58
Net cash increase for period	-161,323.71
Cash at beginning of period	11,113,151.79
Cash at end of period	10,951,828.08

