



Crestline Sanitation District

Executive Summary - May 2022

SUMMARY STATEMENT OF NET POSITION

	5/31/2022	5/31/2021	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,538,783	\$ 10,988,582	\$ (449,799)	\$ 10,697,946
Receivables	1,124,162	1,084,923	39,239	1,094,690
Other current assets	64,795	63,299	1,496	141,652
Total current assets	11,727,740	12,136,804	(409,064)	11,934,288
Capital assets, net	10,655,195	9,608,954	1,046,241	9,903,524
Deferred outflows of resources	3,161,243	2,455,285	705,958	3,102,413
Total Assets and Deferred Outflows of Resources	25,544,178	24,201,043	1,343,135	24,940,225
Current liabilities	175,375	208,312	(32,937)	187,071
Noncurrent liabilities	5,682,148	4,333,659	1,348,489	5,572,982
Deferred inflows of resources	151,152	231,086	(79,934)	157,813
Total Liabilities and Deferred Inflows of Resources	6,008,675	4,773,057	1,235,618	5,917,866
Net Position	\$ 19,535,503	\$ 19,427,986	\$ 107,517	\$ 19,022,359

SUMMARY STATEMENT OF CHANGES IN NET POSITION

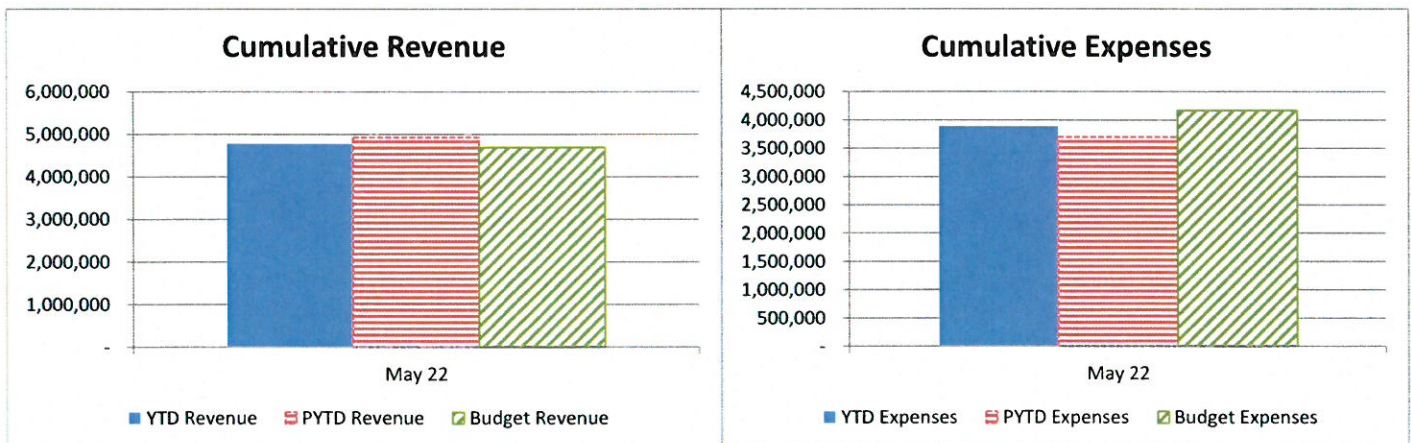
	May 2022	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 558,900	\$ 3,605,080	\$ 3,493,126	\$ 111,954
Operating expenses	(305,630)	(3,090,589)	(3,294,679)	204,090
Administrative expenses	(80,086)	(796,377)	(873,589)	77,212
Other income	54,622	1,182,200	1,199,359	(17,159)
Other expenses	(96)	(3,421)	(2,594)	(827)
Change in net position	\$ 227,710	\$ 896,893	\$ 521,623	\$ 375,270

LIQUIDITY RATIOS

	5/31/2022	5/31/2021	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	60.1	52.8	7.3	59.2
Current ratio (current assets / current liabilities)	66.9	58.3	8.6	65.9
Working capital (current assets - current liabilities)	\$ 11,552,365	\$ 11,928,492	\$ (376,127)	\$ 11,747,216

CAPITAL BUDGET

	May 2022	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 4,141	\$ 255,447	\$ 944,000	\$ 688,553
Master Plan Projects	580,527	1,112,022	1,889,400	777,378



Crestline Sanitation District
Balance Sheet
As of May 31, 2022

4:21 PM
06/06/22
Accrual Basis

May 31, 22

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	2,273,405.91	
10200 · Cash in Bank - Payroll	16,922.28	
10500 · Petty Cash	199.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT		2,290,827.49
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	82,270.44	
11101 · Investments - Wealth&Fiduciary	7,410,649.42	
11200 · Investments - CalTRUST	755,035.90	
Total 11 · INVESTMENTS		8,247,955.76
Total Checking/Savings		10,538,783.25
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	450,433.46	
12100 · A/R - Pilot Rock	1,300.00	
12400 · COBRA Receivable	2,708.83	
12410 · COBRA Dental	245.88	
12700 · Pumped Waste	1,410.41	
Total 12 · ACCTS RECEIVABLE		456,098.58
Total Accounts Receivable		456,098.58
Other Current Assets		
12900 · Inventory		14,448.96
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	107,821.51	
13350 · SS01 - Sewer Availability Recv	5,591.97	
13500 · Accrued A/R	554,650.10	
Total 13 · OTHER RECEIVABLE		668,063.58

**Crestline Sanitation District
Balance Sheet
As of May 31, 2022**

4:21 PM
06/06/22
Accrual Basis

	May 31, 22
14 · PREPAID	
14100 · Prepaid Expense	1,946.62
14200 · Prepaid Insurance	39,620.85
14300 · Prepaid Worker's Comp	8,777.78
Total 14 · PREPAID	50,345.25
Total Other Current Assets	732,857.79
Total Current Assets	11,727,739.62
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	1,327,458.57
15500 · Equipments	656,307.52
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	31,760,455.21
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,179,551.91
16300 · Accm Depr - Structures & Imprv	-5,653,354.76
16400 · Accm Depr - Vehicles	-989,319.34
16500 · Accm Depr - Equipment	-501,401.45
16800 · Accm. Amortization	-187,914.71
16900 · Accm Depr - Capital Lease Asset	-29,061.67
Total 16 · ACCM DEPRECIATIONS	-23,540,603.84
Total Fixed Assets	8,219,851.37
Other Assets	
17 · CIP	
17340 · SCADA System	50,486.42
17345 · Miscellaneous Upgrades	18,044.67
17376 · Electrical Upgrades	7,481.88
17377 · Vehicle Replacement	32,327.29
17379 · Sodium Hydrochlorite Generation	24,980.00
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.	136,720.05
17860 · SC Automatic Bar Screen	5,208.60
17870 · HC Lab Roof & Belt Press Roof	35,163.51
17880 · Seal Coating & Striping	37,777.00

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4:21 PM
06/06/22
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17890 · HC Dewatering Bldg & Clarifier	774,048.78
17891 · HC Engineering & Mgmt	292,808.67
17892 · Woodchipper	22,469.11
Total 17 · CIP	2,435,343.89
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	5,596,586.89
TOTAL ASSETS	25,544,177.88
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	7,502.04
20000 · Accounts Payable	7,502.04
Total Accounts Payable	7,502.04
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,368.79
21600 · Employee Appreciation Fund	4,285.37
Total 21 · OTHER CURRENT LIAB.	5,654.16
22 · PR LIABILITIES	
22000 · Payroll Liabilities	133.72
22100 · Payroll Tax Payable	-83.97
22200 · Retirement Payable	4,055.53
Total 22 · PR LIABILITIES	4,105.28
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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4:21 PM
06/06/22
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	May 31, 22
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	167,872.60
Total Current Liabilities	175,374.64
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	18,001.11
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	5,682,148.09
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	151,152.00
Total 29 · DEFERRED INFLOWS	151,152.00
Total Long Term Liabilities	5,833,300.09
Total Liabilities	6,008,674.73
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

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4:21 PM
06/06/22
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	May 31, 22
39000 - *Unrestricted Net Assets	-22.52
Net Income	896,893.40
Total Equity	19,535,503.15
TOTAL LIABILITIES & EQUITY	25,544,177.88

Crestline Sanitation District

Profit & Loss Budget Performance

May 2022

4:21 PM
06/06/22
Accrual Basis

	May 22	Budget	\$ Over Budget	Jul '21 - May 22	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	555,638.20	555,000.00	638.20	3,346,855.83	3,343,895.00	2,960.83	3,346,675.00
42000 - Sewer Penalties	-406.88	1,500.00	-1,906.88	110,610.30	57,400.00	53,210.30	72,400.00
43000 - Pumped Waste Permits	2,799.58	3,000.00	-200.42	33,139.18	22,600.00	10,539.18	25,625.00
44000 - Permit & Inspection Fees	219.00	219.00	0.00	1,095.00	1,981.00	-886.00	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	7,150.00	7,150.00	0.00	7,800.00
48000 - Other Service Fees	0.00	0.00	0.00	96.00	100.00	-4.00	100.00
49000 - Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 - REVENUE	558,899.90	560,369.00	-1,469.10	3,605,079.82	3,493,126.00	111,953.82	3,574,800.00
Total Income	558,899.90	560,369.00	-1,469.10	3,605,079.82	3,493,126.00	111,953.82	3,574,800.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	25,610.98	42,950.00	-17,339.02	253,090.42	343,552.50	-90,462.08	372,181.00
51020MT - Salaries - OT	0.00	40.00	-40.00	0.00	460.00	-460.00	500.00
51030MT - Salaries - VAC	2,128.97	2,202.00	-73.03	27,714.33	24,224.00	3,490.33	26,426.00
51040MT - Salaries - SICK	1,623.26	1,697.00	-73.74	16,935.41	18,667.00	-1,731.59	20,364.00
51050MT - Salaries - HOLIDAY	0.00	1,698.00	-1,698.00	18,415.30	23,773.00	-5,357.70	23,773.00
51060MT - Salaries - ON CALL / STANDBY	1,851.13	2,241.75	-390.62	23,121.98	24,659.25	-1,537.27	26,901.00
51070MT - Salaries - CALL BACK	0.00	166.00	-166.00	928.28	1,834.00	-905.72	2,000.00
51100MT - Payroll Tax	1,089.39	1,083.80	5.59	8,655.00	8,670.46	-15.46	9,393.00
51150MT - Unemployment Expense	0.00	266.66	-266.66	1,153.00	2,933.34	-1,780.34	3,200.00
51200MT - Worker's Comp	3,023.21	3,913.40	-890.19	29,263.40	31,307.08	-2,043.68	33,916.00
51300MT - Employee Group Insurance	4,976.35	9,699.25	-4,722.90	77,475.84	106,691.75	-29,215.91	116,391.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	13,175.13	19,633.15	-6,458.02	126,179.61	157,065.23	-30,885.62	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	11,226.00	9,000.00	2,226.00	65,529.17	54,000.00	11,529.17	60,000.00
51600MT - Nationwide ER Match	369.00	243.00	126.00	3,018.00	1,944.00	1,074.00	2,106.00
Total 51-MT - Salaries & Benefit - MAINT	65,073.42	94,834.01	-29,760.59	651,479.74	799,781.61	-148,301.87	867,305.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	74,526.97	68,512.20	6,014.77	554,251.13	548,097.24	6,153.89	593,772.00
51020OP - Salaries - OT	52.20	541.67	-489.47	3,976.13	5,958.35	-1,982.22	6,500.00
51030OP - Salaries - VAC	2,914.23	3,887.00	-972.77	45,983.80	42,757.00	3,226.80	46,644.00
51040OP - Salaries - SICK	2,486.23	2,719.00	-232.77	22,314.69	29,909.00	-7,594.31	32,628.00
51050OP - Salaries - HOLIDAY	995.22	2,720.71	-1,725.49	37,101.61	38,090.00	-988.39	38,090.00
51060OP - Salaries - ON CALL / STANDBY	5,394.15	2,946.67	2,447.48	38,546.75	32,413.35	6,133.40	35,360.00
51070OP - Salaries - Call Back	354.06	50.00	304.06	2,185.12	550.00	1,635.12	600.00
51100OP - Payroll Tax	1,447.47	1,722.70	-275.23	11,331.96	13,781.54	-2,449.58	14,930.00
51200OP - Worker's Comp	6,667.15	6,220.40	446.75	52,082.25	49,763.08	2,319.17	53,910.00
51300OP - Employee Group Insurance	10,346.93	11,811.60	-1,464.67	129,764.64	129,927.40	-162.76	141,739.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	32,108.15	32,532.10	-423.95	253,746.77	260,256.92	-6,510.15	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
May 2022

4:21 PM
06/06/22
Accrual Basis

	May 22	Budget	\$ Over Budget	Jul '21 - May 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	225.00	183.00	42.00	1,614.00	1,464.00	150.00	1,586.00
Total 51-OP - SALARIES & BENEFIT - OP	137,517.76	133,847.05	3,670.71	1,152,898.85	1,152,967.88	-69.03	1,247,704.00
53-MT - PROFESSIONAL SVC-MAINT	390.00	364.33	-31.53	390.00	4,007.67	-971.55	4,372.00
53400MT - Laboratory Analysis	332.80			3,036.12			
53900MT - Other Professional Svc							
Total 53-MT - PROFESSIONAL SVC-MAINT	722.80	364.33	358.47	3,426.12	4,007.67	-581.55	4,372.00
53-OP - PROFESSIONAL SVC - OP	8,006.56	1,666.67	6,339.89	21,909.81	18,333.33	3,576.48	20,000.00
53300OP - Engineering	1,525.14	4,724.10	-3,198.96	46,287.51	51,964.90	-5,677.39	56,689.00
53400OP - Laboratory Analysis	143.88	591.00	-447.12	51,181.66	56,091.00	-4,909.34	57,091.00
53700OP - Permits & Fees	0.00	334.08	-334.08	960.00	3,674.92	-2,714.92	4,009.00
53900OP - Other Professional							
Total 53-OP - PROFESSIONAL SVC - OP	9,675.58	7,315.85	2,359.73	120,338.98	130,064.15	-9,725.17	137,789.00
54-MT - SERVICE AND SUPPLIES - MAINT	0.00	416.66	-416.66	0.00	0.00	0.00	0.00
54040MT - Due & Subscription	0.00			0.00			
54060MT - Equipment Rental	896.59	810.00	86.59	11,167.92	8,910.00	2,257.92	9,720.00
54080MT - Clothing & Laundry	52.08	1,743.08	-1,691.00	8,913.74	19,173.92	-10,260.18	20,917.00
54170MT - Auto Expense - General	1,564.96	641.41	923.55	14,058.65	7,055.59	7,003.06	7,697.00
54182MT - Maintenance of Equipment	0.00	630.50	-630.50	1,646.24	6,935.50	-5,289.26	7,566.00
54184MT - Maintenance of Structures	0.00	250.00	-250.00	486.13	2,750.00	-2,263.87	3,000.00
54200MT - Small Tools	232.67	324.83	-92.16	1,526.64	3,573.17	-2,046.53	3,898.00
54210MT - Supplies - Shop	0.00			834.26	3,535.58	-2,701.32	3,857.00
54220MT - Supplies - Field							
Total 54-MT - SERVICE AND SUPPLIES - MAINT	2,746.30	5,137.90	-2,391.60	38,633.58	56,517.10	-17,883.52	61,655.00
54-OP - SERVICE AND SUPPLIES - OP	3,374.60	2,254.92	1,119.68	32,514.31	24,804.08	7,710.23	27,059.00
54021OP - Auto Expense - Fuel	0.00			0.00			
54022OP - Auto Expense - Mileage	1,573.68			9,154.85	15,794.15	-6,639.30	17,230.00
54023OP - Auto Expense - General	85.74	1,435.85	-137.83	2,712.24	2,948.00	-235.76	3,216.00
54030OP - Communication	0.00	268.00	-268.00	12.59	1,191.65	-1,179.06	1,300.00
54040OP - Due & Subscription	0.00	108.35	-108.35	3,238.94	14,031.40	-10,792.46	15,307.00
54050OP - Equipment Purchase	0.00	1,275.60	-1,275.60	10,290.02	3,567.65	6,722.37	3,892.00
54060OP - Equipment Rental	6,742.21	324.35	6,417.86	75,539.31	72,516.58	3,022.73	79,109.00
54070OP - Insurance	3,073.39	3,089.42	-16.03	33,807.29	33,983.58	-176.29	37,073.00
54075OP - Insurance - Vehicle	0.00			0.00			
54078OP - Janitorial Service	836.81	979.50	-142.69	9,030.55	10,774.50	-1,743.95	11,754.00
54080OP - Clothing & Laundry	0.00	150.10	-150.10	577.64	1,650.90	-1,073.26	1,801.00
54090OP - Lodge & Meals	0.00	9.50	-9.50	0.00	104.50	-104.50	114.00
54100OP - Misc Expense	1,569.27	5,955.25	-4,385.98	75,789.80	65,507.75	10,282.05	71,463.00
54182OP - Maintenance of Equipment	1,212.39	2,812.85	-1,600.46	32,680.12	30,941.15	1,738.97	33,754.00
54184OP - Maintenance of Structures	311.77	600.00	-288.23	25,530.52	31,600.00	-6,069.48	31,814.00
54185OP - Memberships/Certifications	0.00	525.25	-525.25	6,239.67	5,777.75	461.92	6,303.00
54190OP - Safety Equipment	0.00	88.75	-88.75	436.53	976.25	-539.72	1,065.00
54200OP - Small Tools	29.05	318.42	-289.37	3,648.60	3,502.58	146.02	3,821.00
54220OP - Supplies	1,937.37	2,434.17	-496.80	26,075.73	26,775.83	-700.10	29,210.00
54310OP - Special Dept - Chlorine / Salt	4,766.94	4,323.85	443.09	46,030.33	47,562.15	-1,531.82	51,886.00
54320OP - Special Dept - Sludge /Chemical							
54330OP - Special Dept - Oxygen/Propane	0.00	2,032.47	-2,032.47	6,925.44	9,231.00	-2,305.56	9,231.00

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Profit & Loss Budget Performance
May 2022

4:21 PM
 06/06/22
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	May 22	Budget	\$ Over Budget	Jul '21 - May 22	YTD Budget	\$ Over Budget	Annual Budget
543400P · Special Dept - Emergency	0.00	2,916.67	-2,916.67	17,279.33	32,083.33	-14,804.00	35,000.00
54400P · Training	0.00	1,666.67	-1,666.67	6,402.92	18,333.33	-11,930.41	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	25,513.22	40,162.36	-14,649.14	423,916.73	453,658.11	-29,741.38	491,402.00
56 · UTILITIES - OP							
56100P · Telephone	4,806.53	4,922.42	-115.89	54,071.87	54,146.58	-74.71	59,069.00
56210P · Utilities - Electric	9,466.03	9,191.50	274.53	93,838.98	101,106.50	-7,267.52	110,298.00
56220P · Utilities - Gas	427.80	382.25	45.55	5,597.32	4,204.75	1,392.57	4,587.00
56230P · Utilities - Water	1,081.70	903.00	178.70	9,754.21	9,933.00	-178.79	10,836.00
56240P · Utilities - Trash	527.83	532.60	-4.77	5,806.13	5,858.40	-52.27	6,391.00
56300P · Refuse Disposal	0.00	196.35	-196.35	2,043.75	2,159.65	-115.90	2,356.00
Total 56 · UTILITIES - OP	16,309.89	16,128.12	181.77	171,112.26	177,408.88	-6,296.62	193,537.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	21,267.50	-638.00	226,924.50	233,942.50	-7,018.00	255,210.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,267.50	-638.00	226,924.50	233,942.50	-7,018.00	255,210.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,441.66	26,030.10	1,411.56	301,858.26	286,330.90	15,527.36	312,361.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	26,030.10	1,411.56	301,858.26	286,330.90	15,527.36	312,361.00
Total COGS	305,630.13	345,087.22	-39,457.09	3,090,589.02	3,294,678.80	-204,089.78	3,571,335.00
Gross Profit	253,269.77	215,281.78	37,987.99	514,490.80	198,447.20	316,043.60	3,465.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	40,743.53	38,020.40	2,723.13	335,463.93	304,163.08	31,300.85	329,510.00
61020 · Salaries - OT ADM	29.24	40.00	-10.76	555.48	360.00	195.48	400.00
61030 · Salaries - VAC ADM	100.72	2,263.42	-2,162.70	15,396.85	24,897.58	-9,500.73	27,161.00
61040 · Salaries - SICK ADM	188.85	707.33	-518.48	5,674.17	7,780.67	-2,106.50	8,488.00
61050 · Salaries - HOLIDAY ADM	0.00	707.79	-707.79	18,717.11	9,909.00	8,808.11	9,909.00
61100 · Payroll Tax - ADM	990.81	1,298.30	-307.49	9,913.21	10,386.46	-473.25	11,252.00
61200 · Worker's Comp - ADM	264.93	270.60	-5.67	2,306.61	2,164.62	141.99	2,345.00
61300 · Employee Group Insurance - ADM	6,037.04	6,007.60	29.44	69,816.11	66,083.42	3,732.69	72,091.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	14,655.48	14,005.30	650.18	112,827.40	112,042.16	785.24	121,379.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	313.50	313.50	0.00	2,508.00	2,508.00	0.00	2,717.00
Total 61 · SALARIES AND BENEFIT - ADM	63,324.10	63,634.24	-310.14	573,178.87	540,294.99	32,883.88	585,252.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	1,300.00	1,500.00	-200.00	6,200.00	16,500.00	-10,300.00	18,000.00
62300 · Board Exp - Meals & Lodging	170.90	66.67	104.23	196.26	733.33	-537.07	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	183.33	-183.33	200.00
Total 62 · BOARD EXPENSES	1,470.90	1,583.34	-112.44	6,396.26	17,416.66	-11,020.40	19,000.00

Crestline Sanitation District

Profit & Loss Budget Performance

May 2022

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06/06/22
Accrual Basis

	May 22	Budget	\$ Over Budget	Jul '21 - May 22	YTD Budget	\$ Over Budget	Annual Budget
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	4,000.00	-4,000.00	41,759.88	52,957.00	-11,197.12	58,457.00
63200 · County Services	0.00	108.17	-108.17	40.00	1,189.83	-1,149.83	1,298.00
63300 · Legal	0.00	8,000.00	-8,000.00	25,852.00	82,000.00	-56,148.00	90,000.00
63500 · Software Support - ADM	4,770.52	1,250.00	3,520.52	10,274.23	13,750.00	-3,475.77	15,000.00
63900 · Other Professional - ADM	1,045.33	2,449.60	-1,404.27	27,483.89	26,945.40	538.49	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	5,815.85	15,807.77	-9,991.92	105,410.00	176,842.23	-71,432.23	194,150.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	962.47	920.00	42.47	13,294.37	12,481.49	812.88	14,054.00
64040 · Computer Expense	867.01	1,083.33	-216.32	7,284.26	11,916.67	-4,632.41	13,000.00
64045 · Due & Subscription	180.87	305.00	-124.13	3,213.46	3,355.00	-141.54	3,660.00
64080 · Janitorial Service	720.00	790.50	-70.50	8,100.00	8,695.50	-595.50	9,486.00
64090 · Lease Equipment - ADM	791.55	515.17	276.38	3,311.67	5,666.83	-2,355.16	6,182.00
64095 · Legal Notice	156.00	600.00	-444.00	489.00	2,438.00	-1,949.00	2,757.00
64120 · Office Expense	260.61	340.25	-79.64	3,970.74	3,742.75	227.99	4,083.00
64130 · Office Supplies	394.43	670.92	-276.49	6,387.01	7,380.08	-993.07	8,051.00
64135 · Penalties	0.00	0.00	0.00	528.79	4,401.83	480.17	4,802.00
64140 · Pest Control	356.00	400.17	-44.17	4,882.00	4,401.83	480.17	4,802.00
64150 · Postage & Delivery	3,000.00	3,000.00	0.00	18,086.53	22,032.00	-3,945.47	22,732.00
64160 · Printing & Publications	571.08	1,333.35	-762.27	16,559.88	14,666.65	1,893.23	16,000.00
64170 · Public Relation	672.00	808.92	-136.92	7,788.05	8,898.08	-1,110.03	9,707.00
64180 · Maintenance of Equipment	0.00	180.67	-180.67	567.16	1,987.33	-1,420.17	2,168.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	6,451.14	13,750.00	-7,298.86	15,000.00
64230 · Training	0.00	416.67	-416.67	597.00	4,583.33	-3,986.33	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	275.00	-275.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	-71.87	1,100.00	-1,171.87	1,200.00
66000 · Payroll Expenses	87.50	83.92	3.58	745.50	923.08	-177.58	1,007.00
Total 64 · SERVICES AND SUPPLIES - ADM	9,019.52	12,823.87	-3,804.35	102,184.69	128,293.62	-26,108.93	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	568.60	-113.02	5,011.38	6,254.40	-1,243.02	6,823.00
Total 69 · DEPR & AMORT - ADM	455.58	568.60	-113.02	5,011.38	6,254.40	-1,243.02	6,823.00
Total Expense	80,085.95	94,417.82	-14,331.87	796,377.19	873,588.90	-77,211.71	948,901.00
Net Ordinary Income	173,183.82	120,863.96	52,319.86	-281,886.39	-675,141.70	393,255.31	-945,436.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes - CURR SEC & UNSEC1%	24,627.27	37,007.10	-12,379.83	1,347,256.63	1,117,648.96	229,607.67	1,142,400.00
71300 · Prop Taxes-PRI SEC & UNSEC	296.36	255.10	41.26	11,552.72	5,800.00	5,752.72	6,600.00
71500 · Int & Pen Delinquent Taxes	16.70	41.14	-24.44	1,119.15	840.43	278.72	1,000.00
Total 71 · PROP TAXES	24,940.33	37,303.34	-12,363.01	1,359,928.50	1,124,289.39	235,639.11	1,150,000.00

Crestline Sanitation District Profit & Loss Budget Performance May 2022

	May 22	Budget	\$ Over Budget	Jul '21 - May 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-DELQ&PENALTY	129.76	48.64	81.12	841.46	524.37	317.09	530.00
72500 · Special Assessment SU01-DLQ&PEN	660.54	1,640.93	-980.39	12,262.72	9,244.73	3,017.99	10,326.00
Total 72 · SPECIAL ASSESSMENTS	790.30	1,689.57	-899.27	24,114.18	21,269.10	2,845.08	22,356.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	3,393.47	3,572.14	-178.67	8,241.31	8,558.09	-316.78	10,089.00
Total 73 · GRANTS AND AIDS	3,393.47	3,572.14	-178.67	8,241.31	8,558.09	-316.78	10,089.00
76 · CONNECTION FEE							
76000 · Connection Fees	3,740.91	0.00	3,740.91	7,481.82	0.00	7,481.82	0.00
Total 76 · CONNECTION FEE	3,740.91	0.00	3,740.91	7,481.82	0.00	7,481.82	0.00
79 · OTHER INCOMES							
77000 · Interest Income	1,289.52	4,029.58	-2,740.06	68,928.63	44,325.42	24,603.21	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	20,467.50	0.00	20,467.50	-299,244.31	0.00	-299,244.31	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00			12,750.00			
79500 · Other Income	0.00	83.35	-83.35	0.00	916.65	-916.65	1,000.00
Total 79 · OTHER INCOMES	21,757.02	4,112.93	17,644.09	-217,565.68	45,242.07	-262,807.75	49,355.00
Total Other Income	54,622.03	46,677.98	7,944.05	1,182,200.13	1,199,368.65	-17,168.52	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	96.20	94.07	2.13	3,420.34	2,593.82	826.52	2,685.00
Total 80 · OTHER EXPENSES	96.20	94.07	2.13	3,420.34	2,593.82	826.52	2,685.00
Total Other Expense	96.20	94.07	2.13	3,420.34	2,593.82	826.52	2,685.00
Net Other Income	54,525.83	46,583.91	7,941.92	1,178,779.79	1,196,764.83	-17,985.04	1,229,115.00
Net Income	227,709.65	167,447.87	60,261.78	896,893.40	521,623.13	375,270.27	283,679.00

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

	May 22
OPERATING ACTIVITIES	
Net Income	227,709.65
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-171,789.25
12100 · A/R - Pilot Rock	650.00
12400 · COBRA Receivable	0.50
12700 · Pumped Waste	-488.42
13300 · SU01-Delinq Tax Roll Receivable	5,316.48
13350 · SS01 - Sewer Availability Recv	484.10
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	9,955.29
20000 · Accounts Payable	-28,136.27
21600 · Employee Appreciation Fund	240.27
22000 · Payroll Liabilities	132.11
22200 · Retirement Payable	3,874.72
Net cash provided by Operating Activities	58,025.40
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	-211.64
17850 · N.O.V.	-3,930.00
17890 · HC Dewatering Bldg & Clarifier	-479,679.85
17891 · HC Engineering & Mgmt	-100,846.98
Net cash provided by Investing Activities	-536,141.73
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	-478,830.75
Cash at beginning of period	11,017,614.00
Cash at end of period	10,538,783.25

