



Crestline Sanitation District

Executive Summary - April 2022

SUMMARY STATEMENT OF NET POSITION

	4/30/2022	4/30/2021	Change	Avg. Last 12 Mo.
Cash and investments	\$ 11,014,507	\$ 10,813,218	\$ 201,289	\$ 10,735,171
Receivables	958,336	943,405	14,931	1,091,420
Other current assets	84,825	81,100	3,725	141,527
Total current assets	12,057,668	11,837,723	219,945	11,968,118
Capital assets, net	10,117,442	9,624,804	492,638	9,816,203
Deferred outflows of resources	3,161,243	2,455,285	705,958	3,043,583
Total Assets and Deferred Outflows of Resources	25,336,353	23,917,812	1,418,541	24,827,904
Current liabilities	173,342	166,550	6,792	187,556
Noncurrent liabilities	5,682,863	4,334,385	1,348,478	5,460,608
Deferred inflows of resources	151,152	231,086	(79,934)	164,474
Total Liabilities and Deferred Inflows of Resources	6,007,357	4,732,021	1,275,336	5,812,638
Net Position	\$ 19,328,996	\$ 19,185,791	\$ 143,205	\$ 19,015,266

SUMMARY STATEMENT OF CHANGES IN NET POSITION

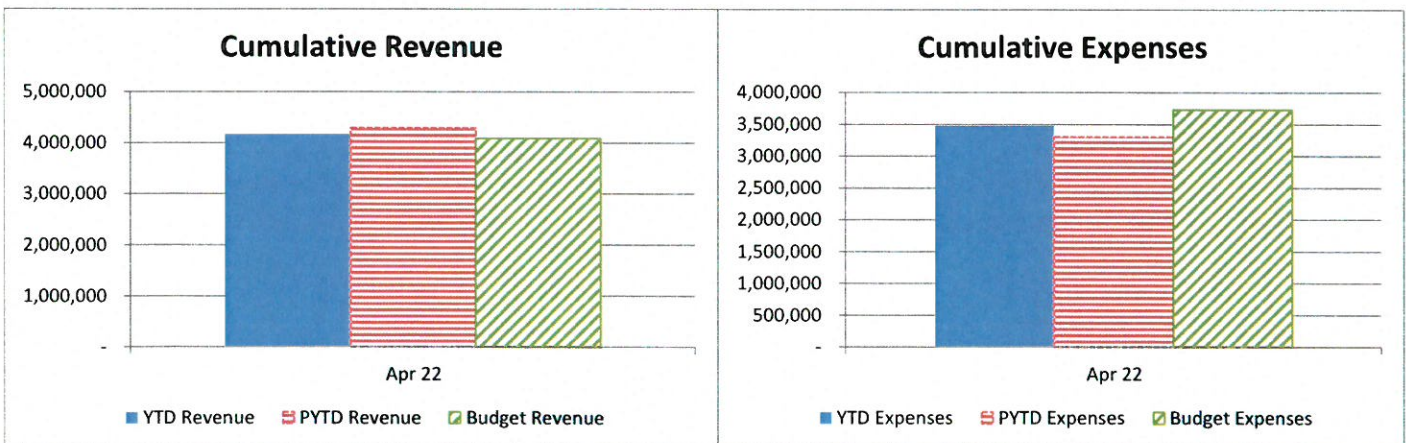
	Apr 2022	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 39,490	\$ 3,046,180	\$ 2,932,757	\$ 113,423
Operating expenses	(278,449)	(2,782,500)	(2,949,592)	167,092
Administrative expenses	(93,553)	(697,548)	(779,171)	81,623
Other income	421,613	1,127,578	1,152,681	(25,103)
Other expenses	(1,160)	(3,324)	(2,500)	(824)
Change in net position	\$ 87,941	\$ 690,386	\$ 354,175	\$ 336,211

LIQUIDITY RATIOS

	4/30/2022	4/30/2021	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	63.5	64.9	(1.4)	59.3
Current ratio (current assets / current liabilities)	69.6	71.1	(1.5)	66.0
Working capital (current assets - current liabilities)	\$ 11,884,326	\$ 11,671,173	\$ 213,153	\$ 11,780,562

CAPITAL BUDGET

	Apr 2022	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ (36,945)	\$ 249,694	\$ 944,000	\$ 694,306
Master Plan Projects	126,991	531,495	1,889,400	1,357,905



Crestline Sanitation District
Balance Sheet
 As of April 30, 2022

4:17 PM
 05/05/22
 Accrual Basis

Apr 30, 22

ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	2,716,694.78
10100 · Cash in Bank - General	70,187.35
10200 · Cash in Bank - Payroll	199.30
10500 · Petty Cash	300.00
10600 · Change Fund	
Total 10 · CASH AND CASH EQUIVALENT	2,787,381.43
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,270.44
11101 · Investments - Wealth&Fiduciary	7,392,454.52
11200 · Investments - CalTRUST	752,400.11
Total 11 · INVESTMENTS	8,227,125.07
Total Checking/Savings	11,014,506.50
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	278,644.21
12100 · A/R - Pilot Rock	1,950.00
12400 · COBRA Receivable	2,709.33
12410 · COBRA Dental	245.88
12700 · Pumped Waste	921.99
Total 12 · ACCTS RECEIVABLE	284,471.41
Total Accounts Receivable	284,471.41
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	113,137.99
13350 · SS01 - Sewer Availability Recv	6,076.07
13500 · Accrued A/R	554,650.10
Total 13 · OTHER RECEIVABLE	673,864.16

**Crestline Sanitation District
Balance Sheet
As of April 30, 2022**

4:17 PM
05/05/22
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	Apr 30, 22
14 · PREPAID	
14100 · Prepaid Expense	2,207.24
14200 · Prepaid Insurance	49,436.45
14300 · Prepaid Worker's Comp	18,733.07
Total 14 · PREPAID	70,376.76
Total Other Current Assets	758,689.88
Total Current Assets	12,057,667.79
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	-16,168,982.16
16300 · Accm Depr - Structures & Imprv	-5,627,282.83
16400 · Accm Depr - Vehicles	-984,661.92
16500 · Accm Depr - Equipment	-498,979.62
16800 · Accm. Amortization	-183,769.39
16900 · Accm Depr - Capital Lease Asset	-28,401.18
Total 16 · ACCM DEPRECIATIONS	-23,492,077.10
Total Fixed Assets	8,268,378.11
Other Assets	
17 · CIP	
17340 · SCADA System	48,663.13
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.	132,790.05
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

**Crestline Sanitation District
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As of April 30, 2022**

	Apr 30, 22
17890 · HC Dewatering Bldg & Clarifier	294,368.93
17891 · HC Engineering & Mgmt	191,961.69
17892 · Woodchipper	22,469.11
Total 17 · CIP	1,849,063.77
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	5,010,306.77
TOTAL ASSETS	25,336,352.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	9,716.84
20000 · Accounts Payable	9,716.84
Total Accounts Payable	9,716.84
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,368.79
21600 · Employee Appreciation Fund	4,045.10
Total 21 · OTHER CURRENT LIAB.	5,413.89
22 · PR LIABILITIES	
22000 · Payroll Liabilities	1.61
22100 · Payroll Tax Payable	-83.97
22200 · Retirement Payable	180.81
Total 22 · PR LIABILITIES	98.45
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	48,884.87
23150 · Accrued Payroll Tax	888.75
23200 · Accrued Retirement	15,912.52
23250 · Accrued Worker's Comp	1,824.59
Total 23 · ACCRUED LIABILITIES	67,510.73

**Crestline Sanitation District
Balance Sheet
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4:17 PM
05/05/22
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	Apr 30, 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	163,625.50
Total Current Liabilities	173,342.34
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	18,715.53
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	5,682,862.51
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	151,152.00
Total 29 · DEFERRED INFLOWS	151,152.00
Total Long Term Liabilities	5,834,014.51
Total Liabilities	6,007,356.85
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	9,771,925.46
33000 · Unrestricted Net Assets	-2,305,893.19
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	1,972,921.00
34300 · Replacement Reserve	5,781,893.00
34400 · Catastrophic Reserve	2,373,786.00
34500 · Curr Yr Capital Budget Reserve	1,044,000.00
Total 34000 · Board Designated Reserves	11,172,600.00
Total 30 · NET ASSETS	18,638,632.27

Crestline Sanitation District
Balance Sheet
As of April 30, 2022

4:17 PM
05/05/22
Accrual Basis

	Apr 30, 22
39000 - *Unrestricted Net Assets	-22.52
Net Income	690,386.07
Total Equity	19,328,995.82
TOTAL LIABILITIES & EQUITY	25,336,352.67

Crestline Sanitation District Profit & Loss Budget Performance April 2022

Ordinary Income/Expense	Apr 22	Budget	\$ Over Budget	Jul '21 - Apr 22	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 · REVENUE							
41000 · Sewer Service Fees	2,660.02	2,779.00	-118.98	2,791,217.63	2,788,895.00	2,322.63	3,346,675.00
42000 · Sewer Penalties	32,462.18	13,000.00	19,462.18	111,017.18	55,900.00	55,117.18	72,400.00
43000 · Pumped Waste Permits	3,705.69	2,600.00	1,105.69	30,339.60	19,600.00	10,739.60	25,625.00
44000 · Permit & Inspection Fees	0.00	219.00	-219.00	876.00	1,762.00	-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	6,500.00	6,500.00	0.00	7,800.00
48000 · Other Service Fees	12.00	20.00	-8.00	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	39,489.89	19,268.00	20,221.89	3,046,179.92	2,932,757.00	113,422.92	3,574,800.00
Total Income	39,489.89	19,268.00	20,221.89	3,046,179.92	2,932,757.00	113,422.92	3,574,800.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	22,692.47	28,628.00	-5,935.53	227,479.44	300,602.50	-73,123.06	372,181.00
51020MT · Salaries - OT	0.00	40.00	-40.00	0.00	420.00	-420.00	500.00
51030MT · Salaries - VAC	6,172.43	2,202.00	3,970.43	25,585.36	22,022.00	3,563.36	26,426.00
51040MT · Salaries - SICK	2,364.09	1,697.00	667.09	15,312.15	16,970.00	-1,657.85	20,364.00
51050MT · Salaries - HOLIDAY	0.00	0.00	0.00	18,415.30	22,075.00	-3,659.70	23,773.00
51060MT · Salaries - ON CALL / STANDBY	1,780.01	2,241.75	-461.74	21,270.85	22,417.50	-1,146.65	26,901.00
51070MT · Salaries - CALL BACK	0.00	167.00	-167.00	928.28	1,668.00	-739.72	2,000.00
51100MT · Payroll Tax	906.22	722.54	183.68	7,565.61	7,586.66	-21.05	9,393.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	1,153.00	2,666.68	-1,513.68	3,200.00
51200MT · Worker's Comp	2,921.04	2,608.92	312.12	26,240.19	27,393.68	-1,153.49	33,916.00
51300MT · Employee Group Insurance	6,476.49	9,699.25	-3,222.76	72,499.49	96,992.50	-24,493.01	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	113,004.48	137,432.08	-24,427.60	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	7,413.00	6,000.00	1,413.00	54,303.17	45,000.00	9,303.17	60,000.00
51600MT · Nationwide ER Match	255.00	162.00	93.00	2,649.00	1,701.00	948.00	2,106.00
Total 51-MT · Salaries & Benefit - MAINT	61,048.55	67,523.90	-6,475.35	586,406.32	704,947.60	-118,541.28	867,305.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	47,008.15	45,674.76	1,333.39	479,724.16	479,585.04	139.12	593,772.00
51020OP · Salaries - OT	0.00	541.67	-541.67	3,923.93	5,416.68	-1,492.75	6,500.00
51030OP · Salaries - VAC	4,873.84	3,887.00	986.84	43,069.57	38,870.00	4,199.57	46,644.00
51040OP · Salaries - SICK	493.76	2,719.00	-2,225.24	19,828.46	27,190.00	-7,361.54	32,628.00
51050OP · Salaries - HOLIDAY	1,571.48	0.00	1,571.48	36,106.39	35,369.29	737.10	38,090.00
51060OP · Salaries - ON CALL / STANDBY	3,093.14	2,946.67	146.47	33,152.60	29,466.68	3,685.92	35,360.00
51070OP · Salaries - Call Back	0.00	50.00	-50.00	1,831.06	500.00	1,331.06	600.00
51100OP · Payroll Tax	949.47	1,148.46	-198.99	9,884.49	12,058.84	-2,174.35	14,930.00
51200OP · Worker's Comp	4,384.13	4,146.92	237.21	45,415.10	43,542.68	1,872.42	53,910.00
51300OP · Employee Group Insurance	11,798.26	11,811.58	-13.32	119,417.71	118,115.80	1,301.91	141,739.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	21,405.42	21,688.08	-282.66	221,638.62	227,724.82	-6,086.20	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
April 2022

4:18 PM
05/05/22
Accrual Basis

	Apr 22	Budget	\$ Over Budget	Jul '21 - Apr 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	1,389.00	1,281.00	108.00	1,586.00
Total 51-OP · SALARIES & BENEFIT - OP	95,727.65	94,736.14	991.51	1,015,381.09	1,019,120.83	-3,739.74	1,247,704.00
53-MT · PROFESSIONAL SVC-MAINT							
53900MT · Other Professional Svc	276.70	364.33	-87.63	2,703.32	3,643.34	-940.02	4,372.00
Total 53-MT · PROFESSIONAL SVC-MAINT	276.70	364.33	-87.63	2,703.32	3,643.34	-940.02	4,372.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	8,673.50	1,666.67	7,006.83	13,903.25	16,666.66	-2,763.41	20,000.00
53400OP · Laboratory Analysis	5,840.00	4,724.08	1,115.92	44,762.37	47,240.80	-2,478.43	56,689.00
53700OP · Permits & Fees	287.76	1,000.00	-712.24	51,037.78	55,500.00	-4,462.22	57,091.00
53900OP · Other Professional	0.00	334.08	-334.08	960.00	3,340.84	-2,380.84	4,009.00
Total 53-OP · PROFESSIONAL SVC - OP	14,801.26	7,724.83	7,076.43	110,663.40	122,748.30	-12,084.90	137,789.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54040MT · Due & Subscription	0.00	416.67	-416.67	0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	810.00	346.20	10,271.33	8,100.00	4,166.68	5,000.00
54080MT · Clothing & Laundry	1,156.20	1,743.08	-586.88	8,825.09	17,430.84	-8,605.75	9,720.00
54170MT · Auto Expense - General	1,568.55	641.42	927.13	12,481.75	6,414.18	6,067.57	20,917.00
54182MT · Maintenance of Equipment	598.27	630.50	-30.23	1,646.24	6,305.00	-4,658.76	7,697.00
54184MT · Maintenance of Structures	0.00	250.00	-250.00	477.95	2,500.00	-2,022.05	7,566.00
54200MT · Small Tools	0.00	324.83	-324.83	1,293.97	3,248.34	-1,954.37	3,000.00
54210MT · Supplies - Shop	262.91	321.42	-58.51	834.26	3,214.16	-1,954.37	3,898.00
54220MT · Supplies - Field	0.00	321.42	-321.42	834.26	3,214.16	-2,379.90	3,857.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	3,585.93	5,137.92	-1,551.99	35,830.59	51,379.20	-15,548.61	61,655.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	4,437.18	2,254.92	2,182.26	29,139.71	22,549.16	6,590.55	27,059.00
54022OP · Auto Expense - Mileage	0.00	1,435.83	-271.99	7,115.10	14,358.30	0.00	0.00
54023OP · Auto Expense - General	1,163.84	268.00	895.84	2,363.85	2,680.00	-7,243.20	17,230.00
54030OP · Communication	0.00	108.33	-108.33	12.59	1,083.30	-316.15	1,300.00
54040OP · Due & Subscription	2,657.10	1,275.58	1,381.52	3,238.94	12,755.80	-1,070.71	1,300.00
54050OP · Equipment Purchase	0.00	324.33	-324.33	10,290.02	3,243.30	9,516.86	15,307.00
54060OP · Equipment Rental	6,742.21	6,592.42	149.79	68,797.10	65,924.16	7,046.72	3,892.00
54070OP · Insurance	3,073.39	3,089.42	-16.03	30,733.90	30,894.16	2,872.94	79,109.00
54075OP · Insurance - Vehicle	0.00	979.50	-205.96	8,193.74	9,795.00	-1,601.26	37,073.00
54078OP · Janitorial Service	773.54	150.08	623.46	577.64	1,500.80	-923.16	11,754.00
54080OP · Clothing & Laundry	0.00	9.50	-9.50	0.00	95.00	0.00	1,801.00
54090OP · Lodge & Meals	0.00	5,955.25	-489.26	72,749.43	59,552.50	13,196.93	114.00
54100OP · Misc Expense	5,465.99	2,812.83	2,653.16	31,404.74	28,128.30	3,276.44	71,463.00
54182OP · Maintenance of Equipment	5,052.43	1,000.00	4,052.43	25,218.75	31,000.00	-5,781.25	33,754.00
54184OP · Maintenance of Structures	96.00	525.25	-429.25	6,122.78	5,252.50	869.78	31,814.00
54185OP · Memberships/Certifications	731.98	88.75	643.23	436.53	887.50	-150.97	6,303.00
54190OP · Safety Equipment	0.00	318.42	-318.42	3,597.55	3,184.16	413.39	1,065.00
54200OP · Small Tools	460.01	2,434.17	-1,974.16	24,138.36	24,341.66	-203.30	3,821.00
54310OP · Special Dept - Chlorine / Salt	2,772.61	4,323.83	-1,551.22	41,263.39	43,238.30	-1,974.91	29,210.00
54320OP · Special Dept - Sludge /Chemical	2,832.50	0.00	2,832.50	7,198.53	7,198.53	0.00	51,886.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	6,925.44	6,925.44	-273.09	9,231.00

Crestline Sanitation District Profit & Loss Budget Performance April 2022

	Apr 22	Budget	\$ Over Budget	Jul '21 - Apr 22	YTD Budget	\$ Over Budget	Annual Budget
543400P - Special Dept - Emergency	0.00	2,916.67	-2,916.67	17,279.33	29,166.66	-11,887.33	35,000.00
544000P - Training	1,825.03	1,666.67	158.36	6,402.92	16,666.66	-10,263.74	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	38,083.81	38,529.75	-445.94	396,001.31	413,495.75	-17,494.44	491,402.00
56 - UTILITIES - OP							
561000P - Telephone	5,324.82	4,922.42	402.40	49,265.34	49,224.16	41.18	59,069.00
562100P - Utilities - Electric	9,360.03	9,191.50	168.53	84,372.95	91,915.00	-7,542.05	110,298.00
562200P - Utilities - Gas	701.76	382.25	319.51	5,169.52	3,822.50	1,347.02	4,587.00
562300P - Utilities - Water	939.25	903.00	36.25	8,672.51	9,030.00	-357.49	10,836.00
562400P - Utilities - Trash	527.83	532.58	-47.75	5,278.30	5,325.80	-47.50	6,391.00
563000P - Refuse Disposal	0.00	196.33	-196.33	2,043.75	1,963.30	80.45	2,356.00
Total 56 - UTILITIES - OP	16,853.69	16,128.08	725.61	154,802.37	161,280.76	-6,478.39	193,537.00
59-MT - Depreciation - MAINT							
59100MT - Depreciation Expense	20,629.50	21,267.50	-638.00	206,295.00	212,675.00	-6,380.00	255,210.00
Total 59-MT - Depreciation - MAINT	20,629.50	21,267.50	-638.00	206,295.00	212,675.00	-6,380.00	255,210.00
59-OP - DEPR & AMORT - OP							
591000P - Depreciation - OP	27,441.66	26,030.08	1,411.58	274,416.60	260,300.80	14,115.80	312,361.00
Total 59-OP - DEPR & AMORT - OP	27,441.66	26,030.08	1,411.58	274,416.60	260,300.80	14,115.80	312,361.00
Total COGS	278,448.75	277,442.53	1,006.22	2,782,500.00	2,949,591.58	-167,091.58	3,571,335.00
Gross Profit	-238,958.86	-258,174.53	19,215.67	263,679.92	-16,834.58	280,514.50	3,465.00
Expense							
61 - SALARIES AND BENEFIT - ADM							
61010 - Salaries - REG ADM	59,675.84	25,346.92	34,328.92	297,059.20	266,142.68	30,916.52	329,510.00
61020 - Salaries - OT ADM	0.00	40.00	-40.00	526.24	320.00	206.24	400.00
61030 - Salaries - VAC ADM	4,150.78	2,263.42	1,887.36	12,957.33	22,634.16	-9,676.83	27,161.00
61040 - Salaries - SICK ADM	25.18	707.33	-682.15	5,686.76	7,073.34	-1,386.58	8,488.00
61050 - Salaries - HOLIDAY ADM	0.00	0.00	0.00	18,515.67	9,201.21	9,314.46	9,909.00
61100 - Payroll Tax - ADM	1,534.13	865.54	668.59	8,922.40	9,088.16	-165.76	11,252.00
61200 - Worker's Comp - ADM	327.09	180.38	146.71	2,041.68	1,894.02	147.66	2,345.00
61300 - Employee Group Insurance - ADM	6,932.30	6,007.58	924.72	63,779.07	60,075.82	3,703.25	72,091.00
61350 - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 - Retirement - ADM	9,180.48	9,336.84	-156.36	98,171.92	98,036.86	135.06	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	2,194.50	2,194.50	0.00	2,717.00
Total 61 - SALARIES AND BENEFIT - ADM	82,034.80	44,957.01	37,077.79	509,854.77	476,660.75	33,194.02	585,252.00
62 - BOARD EXPENSES							
62100 - Board Director's Fee	400.00	1,500.00	-1,100.00	4,900.00	15,000.00	-10,100.00	18,000.00
62300 - Board Exp - Meals & Lodging	0.00	66.67	-66.67	25.36	666.66	-641.30	800.00
62400 - Board Exp - Education & Training	0.00	16.67	-16.67	0.00	166.66	-166.66	200.00
Total 62 - BOARD EXPENSES	400.00	1,583.34	-1,183.34	4,925.36	15,833.32	-10,907.96	19,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
April 2022

4:18 PM
05/05/22
Accrual Basis

	Apr 22	Budget	\$ Over Budget	Jul '21 - Apr 22	YTD Budget	\$ Over Budget	Annual Budget
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	3,500.00	-3,500.00	28,054.88	48,957.00	-20,902.12	58,457.00
63200 · County Services	4.00	108.17	-104.17	40.00	1,081.66	-1,041.66	1,298.00
63300 · Legal	0.00	8,000.00	-8,000.00	22,514.50	74,000.00	-51,485.50	90,000.00
63500 · Software Support - ADM	260.62	1,250.00	-989.38	5,503.71	12,500.00	-6,996.29	15,000.00
63900 · Other Professional - ADM	3,903.82	2,449.58	1,454.24	26,438.56	24,495.80	1,942.76	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	4,168.44	15,307.75	-11,139.31	82,551.65	161,034.46	-78,482.81	194,150.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,773.08	1,530.81	242.27	12,331.90	11,561.49	770.41	14,054.00
64040 · Computer Expense	1,206.96	1,083.33	123.63	6,417.25	10,833.34	-4,416.09	13,000.00
64045 · Due & Subscription	350.19	305.00	45.19	3,032.59	3,050.00	-17.41	3,660.00
64080 · Janitorial Service	720.00	790.50	-70.50	7,380.00	7,905.00	-525.00	9,486.00
64090 · Lease Equipment - ADM	0.00	515.17	-515.17	2,520.12	5,151.66	-2,631.54	6,182.00
64095 · Legal Notice	171.00	229.75	-58.75	333.00	1,838.00	-1,505.00	2,757.00
64120 · Office Expense	241.25	340.25	-99.00	3,710.13	3,402.50	307.63	4,083.00
64130 · Office Supplies	124.52	670.92	-546.40	5,992.58	6,709.16	-716.58	8,051.00
64135 · Penalties	0.00	0.00	0.00	528.79	0.00	528.79	0.00
64140 · Pest Control	356.00	400.17	-44.17	4,458.00	4,001.66	456.34	4,802.00
64150 · Postage & Delivery	0.00	700.00	-700.00	15,086.53	19,032.00	-3,945.47	22,732.00
64160 · Printing & Publications	0.00	1,333.33	-1,333.33	14,355.87	13,333.30	1,022.57	16,000.00
64170 · Public Relation	840.00	808.92	31.08	7,116.05	8,089.16	-973.11	9,707.00
64180 · Maintenance of Equipment	47.57	180.67	-133.10	567.16	1,806.66	-1,239.50	2,168.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	6,451.14	12,500.00	-6,048.86	15,000.00
64230 · Training	597.00	600.00	-3.00	597.00	4,166.66	-3,569.66	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	250.00	-250.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	-71.87	1,000.00	-1,071.87	1,200.00
66000 · Payroll Expenses	66.50	83.92	-17.42	658.00	839.16	-181.16	1,007.00
Total 64 · SERVICES AND SUPPLIES - ADM	6,494.07	10,947.74	-4,453.67	91,464.24	115,469.75	-24,005.51	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	4,555.80	5,685.80	-1,130.00	6,823.00
Total 69 · DEPR & AMORT - ADM	455.58	568.58	-113.00	4,555.80	5,685.80	-1,130.00	6,823.00
Total Expense	93,552.89	73,364.42	20,188.47	697,547.81	779,171.08	-81,623.27	948,901.00
Net Ordinary Income	-332,511.75	-331,538.95	-972.80	-433,867.89	-796,005.66	362,137.77	-945,436.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	463,837.59	338,323.64	125,513.95	1,322,629.36	1,080,641.86	241,987.50	1,142,400.00
71300 · Prop Taxes-PRI SEC & UNSEC	295.50	295.34	0.16	11,256.36	5,544.90	5,711.46	6,600.00
71500 · Int & Pen Delinquent Taxes	50.86	43.11	7.75	1,102.45	799.29	303.16	1,000.00
Total 71 · PROP TAXES	464,183.95	338,662.09	125,521.86	1,334,988.17	1,086,986.05	248,002.12	1,150,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
April 2022

4:18 PM
 05/05/22
 Accrual Basis

	Apr 22	Budget	\$ Over Budget	Jul '21 - Apr 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	40.62	25.28	15.34	711.70	475.73	235.97	530.00
72500 · Special Assessment SU01-DLQ&PEN	666.03	2,553.64	-1,887.61	11,602.18	7,603.80	3,998.38	10,326.00
Total 72 - SPECIAL ASSESSMENTS	706.65	2,578.92	-1,872.27	23,323.88	19,579.53	3,744.35	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	7,763.01	4,029.58	3,733.43	67,639.11	40,295.84	27,343.27	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	-51,040.98	0.00	-51,040.98	-319,711.81	0.00	-319,711.81	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00			12,750.00			
79500 · Other Income	0.00	83.33	-83.33	0.00	833.30	-833.30	1,000.00
Total 79 - OTHER INCOMES	-43,277.97	4,112.91	-47,390.88	-239,322.70	41,129.14	-280,451.84	49,355.00
Total Other Income	421,612.63	345,353.92	76,258.71	1,127,578.10	1,152,680.67	-25,102.57	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	1,159.76	945.95	213.81	3,324.14	2,499.75	824.39	2,685.00
Total 80 - OTHER EXPENSES	1,159.76	945.95	213.81	3,324.14	2,499.75	824.39	2,685.00
Total Other Expense	1,159.76	945.95	213.81	3,324.14	2,499.75	824.39	2,685.00
Net Other Income	420,452.87	344,407.97	76,044.90	1,124,253.96	1,150,180.92	-25,926.96	1,229,115.00
Net Income	87,941.12	12,869.02	75,072.10	690,386.07	354,175.26	336,210.81	283,679.00

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

4:18 PM
05/05/22

	Apr 22
OPERATING ACTIVITIES	
Net Income	87,941.12
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	74,761.90
12100 · A/R - Pilot Rock	650.00
12700 · Pumped Waste	369.50
13300 · SU01-Dehq Tax Roll Receivable	92,232.12
13350 · SS01 - Sewer Availability Recv	2,056.25
14100 · Prepaid Expense	-1,425.38
14200 · Prepaid Insurance	10,652.68
14300 · Prepaid Worker's Comp	7,632.26
20000 · Accounts Payable	-33,331.41
21600 · Employee Appreciation Fund	300.00
22000 · Payroll Liabilities	135.51
22100 · Payroll Tax Payable	-45.74
22200 · Retirement Payable	140.81
Net cash provided by Operating Activities	242,069.62
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	-1,282.58
17850 · N.O.V.	-3,930.00
17891 · HC Engineering & Mgmt	-84,833.62
Net cash provided by Investing Activities	-41,519.46
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	199,835.74
Cash at beginning of period	10,814,670.76
Cash at end of period	11,014,506.50

