



# Crestline Sanitation District

## Executive Summary - August 2022

### SUMMARY STATEMENT OF NET POSITION

	8/31/2022	8/31/2021	Change	Avg. Last 12 Mo.
Cash and investments	\$ 8,915,903	\$ 10,306,884	\$ (1,390,981)	\$ 10,462,626
Receivables	1,117,566	1,050,344	67,222	1,115,813
Other current assets	302,004	221,676	80,328	157,913
Total current assets	10,335,473	11,578,904	(1,243,431)	11,736,352
Capital assets, net	12,898,277	9,862,714	3,035,563	10,462,935
Deferred outflows of resources	2,834,430	3,161,243	(326,813)	3,106,774
Total Assets and Deferred Outflows of Resources	26,068,180	24,602,861	1,465,319	25,306,061
Current liabilities	176,661	181,993	(5,332)	188,568
Noncurrent liabilities	4,225,406	5,688,589	(1,463,183)	5,441,492
Deferred inflows of resources	1,455,440	151,152	1,304,288	368,533
Total Liabilities and Deferred Inflows of Resources	5,857,507	6,021,734	(164,227)	5,998,593
Net Position	\$ 20,210,673	\$ 18,581,127	\$ 1,629,546	\$ 19,307,468

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

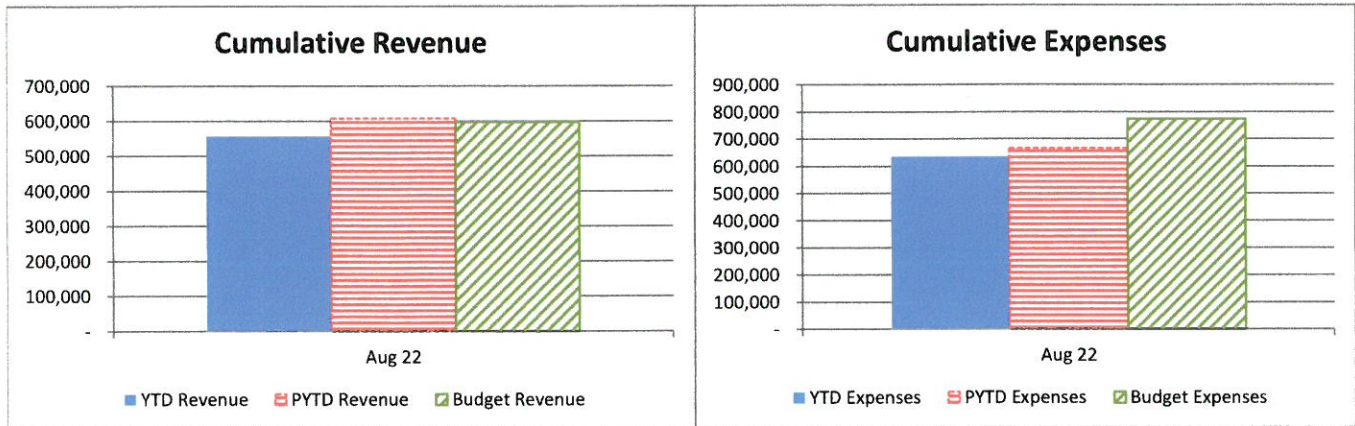
	Aug 2022	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 18,079	\$ 577,703	\$ 575,161	\$ 2,542
Operating expenses	(258,118)	(517,830)	(606,149)	88,319
Administrative expenses	(57,359)	(117,638)	(167,882)	50,244
Other income	(49,032)	(21,703)	22,617	(44,320)
Other expenses	-	-	-	-
Change in net position	\$ (346,430)	\$ (79,468)	\$ (176,253)	\$ 96,785

### LIQUIDITY RATIOS

	8/31/2022	8/31/2021	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	50.5	56.6	(6.1)	55.6
Current ratio (current assets / current liabilities)	58.5	63.6	(5.1)	62.4
Working capital (current assets - current liabilities)	\$ 10,158,812	\$ 11,396,911	\$ (1,238,099)	\$ 11,547,784

### CAPITAL BUDGET

	Aug 2022	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 28,525	\$ 1,272,199	\$ 1,001,400	\$ (270,799)
Master Plan Projects	509,296	838,587	8,900,000	8,061,413





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

Aug 31, 22

<b>ASSETS</b>		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		733,945.19
10100 · Cash in Bank - General	716,513.99	
10200 · Cash in Bank - Payroll	16,931.90	
10500 · Petty Cash	199.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT		733,945.19
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	82,424.47	
11101 · Investments - Wealth&Fiduciary	7,347,205.06	
11200 · Investments - CalTRUST	752,328.49	
Total 11 · INVESTMENTS		8,181,958.02
Total Checking/Savings		8,915,903.21
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	50,843.36	
12100 · A/R - Pilot Rock	1,419.24	
12200 · A/R - Cleghorn	53,361.26	
12400 · COBRA Receivable	2,709.33	
12410 · COBRA Dental	245.88	
12700 · Pumped Waste	763.34	
Total 12 · ACCTS RECEIVABLE		109,342.41
Total Accounts Receivable		109,342.41
Other Current Assets		
12900 · Inventory		14,448.96
13 · OTHER RECEIVABLE		
13300 · SU01-Deiqng 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	
Total 13 · OTHER RECEIVABLE		1,008,223.56

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

	Aug 31, 22
<b>14 . PREPAID</b>	
14100 . Prepaid Expense	260.62
14200 . Prepaid Insurance	144,909.72
14300 . Prepaid Worker's Comp	142,384.56
<b>Total 14 . PREPAID</b>	287,554.90
<b>Total Other Current Assets</b>	1,310,227.42
<b>Total Current Assets</b>	10,335,473.04
<b>Fixed Assets</b>	
<b>15 . CAPITAL ASSETS</b>	
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
<b>Total 15 . CAPITAL ASSETS</b>	33,078,623.13
<b>16 . ACCM DEPRECIATIONS</b>	
16200 . Accm.Depr - Improvement to Land	-16,211,261.16
16300 . Accm Depr - Structures & Imprv	-5,692,487.87
16400 . Accm Depr - Vehicles	-1,012,592.54
16500 . Accm Depr - Equipment	-506,338.79
16800 . Accm. Amortization	-200,350.72
16900 . Accm Depr - Capital Lease Asset	-31,043.18
<b>Total 16 . ACCM DEPRECIATIONS</b>	-23,654,074.26
<b>Total Fixed Assets</b>	9,424,548.87
<b>Other Assets</b>	
<b>17 . CIP</b>	
17201 . Folder/Inserter Billing Machine	14,860.88
17340 . SCADA System	65,226.55
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.	150,841.25
17890 . HC Dewatering Bldg & Clarifier	1,591,731.15
17891 . HC Engineering & Mgmt	552,890.59
<b>Total 17 . CIP</b>	3,473,728.40

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

	Aug 31, 22
<b>19 . DEFERRED OUTFLOWS</b>	
19810 . Deferred Outflows - ER Contribu	354,107.00
19830 . Deferred Outflows - Actuarial	1,309,638.00
19850 . Deferred Outflow-OPEB Actuarial	1,170,685.00
<b>Total 19 . DEFERRED OUTFLOWS</b>	2,834,430.00
Total Other Assets	6,308,158.40
<b>TOTAL ASSETS</b>	<b>26,068,180.31</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	6,256.80
20000 . Accounts Payable	6,256.80
Total Accounts Payable	6,256.80
Other Current Liabilities	
21 . OTHER CURRENT LIAB.	
21300 . Unclaimed Checks	1,368.79
21600 . Employee Appreciation Fund	5,091.90
<b>Total 21 . OTHER CURRENT LIAB.</b>	6,460.69
22 . PR LIABILITIES	
22000 . Payroll Liabilities	180.93
22100 . Payroll Tax Payable	63.94
<b>Total 22 . PR LIABILITIES</b>	244.87
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
<b>Total 23 . ACCRUED LIABILITIES</b>	72,932.63
24 . OTHER LIABILITIES	
25920 . Current Portion-Compensated Abs	26,126.60
25950 . Curr Portion-Share of County POB	56,850.00
25970 . Curr Portion of CLO	7,789.79
<b>Total 24 . OTHER LIABILITIES</b>	90,766.39
Total Other Current Liabilities	170,404.58
<b>Total Current Liabilities</b>	<b>176,661.38</b>

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

	Aug 31, 22
<b>Long Term Liabilities</b>	
27 . LONG TERM LIABILITIES	
27300 . Capital Lease Obligation	16,648.24
27400 . Employee Compensated Abs-LT	104,506.36
27500 . Share of County POB	107,852.00
27700 . OPEB Obligation	841,388.00
27800 . Pension Liability	3,162,801.00
27970 . Less Current Portion of CLO	-7,789.79
<b>Total 27 . LONG TERM LIABILITIES</b>	<b>4,225,405.81</b>
29 . DEFERRED INFLOWS	
29830 . Deferred Inflows - Actuarial	151,152.00
29850 . Deferred Inflows-OPEB Actuarial	1,304,288.00
<b>Total 29 . DEFERRED INFLOWS</b>	<b>1,455,440.00</b>
<b>Total Long Term Liabilities</b>	<b>5,680,845.81</b>
<b>Total Liabilities</b>	<b>5,857,507.19</b>
<b>Equity</b>	
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
<b>Total 34000 . Board Designated Reserves</b>	<b>11,172,600.00</b>
<b>Total 30 . NET ASSETS</b>	<b>18,638,632.27</b>
39000 . *Unrestricted Net Assets	1,651,508.96
Net Income	-79,468.11
<b>Total Equity</b>	<b>20,210,673.12</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>26,068,180.31</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### August 2022

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:rual Basis

	Aug 22	Budget	\$ Over Budget	Jul - Aug 22	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
40 - REVENUE							
41000 - Sewer Service Fees	1,904.70	2,112.63	-207.93	557,099.47	557,011.91	87.56	3,351,100.00
42000 - Sewer Penalties	11,728.68	10,500.00	1,228.68	11,658.45	10,500.00	1,158.45	108,100.00
43000 - Pumped Waste Permits	3,676.77	3,033.00	643.77	7,477.68	6,066.00	1,411.68	36,400.00
44000 - Permit & Inspection Fees	0.00	133.33	-133.33	0.00	266.66	-266.66	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	769.24	650.00	119.24	1,419.24	1,300.00	119.24	7,800.00
48000 - Other Service Fees	0.00	8.33	-8.33	48.00	16.66	31.34	100.00
49000 - Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 40 - REVENUE</b>	<b>18,079.39</b>	<b>16,437.29</b>	<b>1,642.10</b>	<b>577,702.84</b>	<b>575,161.23</b>	<b>2,541.61</b>	<b>3,625,100.0</b>
<b>Total Income</b>	<b>18,079.39</b>	<b>16,437.29</b>	<b>1,642.10</b>	<b>577,702.84</b>	<b>575,161.23</b>	<b>2,541.61</b>	<b>3,625,100.0</b>
<b>Cost of Goods Sold</b>							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	21,294.35	31,988.46	-10,694.11	42,327.85	63,976.92	-21,649.07	415,850.00
51020MT - Salaries - OT	206.82	0.00	206.82	206.82	100.00	106.82	500.00
51030MT - Salaries - VAC	1,542.97	2,277.34	-734.37	1,899.93	3,500.32	-1,600.39	27,630.00
51040MT - Salaries - SICK	649.72	874.19	-224.47	1,518.23	4,698.11	-3,179.88	22,700.00
51050MT - Salaries - HOLIDAY	0.00	422.40	-422.40	1,187.44	2,422.40	-1,234.96	26,500.00
51060MT - Salaries - ON CALL / STANDBY	922.38	1,436.88	-514.50	3,006.36	3,516.64	-510.28	26,900.00
51070MT - Salaries - CALL BACK	68.94	87.64	-18.70	68.94	175.28	-106.34	2,000.00
51100MT - Payroll Tax	668.62	840.15	-171.53	1,328.16	1,680.24	-352.08	10,390.00
51150MT - Unemployment Expense	0.00	266.66	-266.66	0.00	533.32	-533.32	3,200.00
51200MT - Worker's Comp	3,532.13	5,055.37	-1,523.24	7,139.63	10,110.74	-2,971.11	65,720.00
51300MT - Employee Group Insurance	5,774.23	10,100.00	-4,325.77	10,946.37	20,200.00	-9,253.63	130,060.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	7,995.56	13,976.16	-5,980.60	15,873.25	27,952.32	-12,079.07	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	4,896.00	10,000.00	-5,104.00	8,793.00	20,000.00	-11,207.00	120,000.00
51600MT - Nationwide ER Match	246.00	242.30	3.70	492.00	484.60	7.40	3,150.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>47,797.72</b>	<b>77,567.55</b>	<b>-29,769.83</b>	<b>94,787.98</b>	<b>159,350.89</b>	<b>-64,562.91</b>	<b>1,036,290.0</b>
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>							
51010OP - Salaries - REG	48,859.22	47,050.76	1,808.46	98,415.42	94,101.52	4,313.90	611,660.00
51020OP - Salaries - OT	213.82	541.65	-327.83	297.04	1,083.32	-786.28	6,500.00
51030OP - Salaries - VAC	2,980.69	5,874.46	-2,893.77	6,379.72	9,806.34	-3,426.62	50,900.00
51040OP - Salaries - SICK	4,204.68	2,763.33	1,441.35	12,641.99	6,206.66	6,435.33	33,760.00
51050OP - Salaries - HOLIDAY	84.03	673.92	-589.89	2,580.03	2,908.60	-328.57	39,410.00
51060OP - Salaries - ON CALL / STANDBY	3,896.14	3,385.83	510.31	7,360.03	6,771.66	588.37	40,630.00
51070OP - Salaries - Call Back	698.08	166.65	531.43	698.08	333.30	364.78	2,000.00
51100OP - Payroll Tax	944.42	1,194.62	-250.20	2,040.48	2,389.24	-348.76	15,530.00
51200OP - Worker's Comp	7,434.84	6,245.38	1,189.46	15,352.74	12,490.76	2,861.98	81,190.00
51300OP - Employee Group Insurance	11,797.39	10,588.25	1,209.14	24,824.30	21,176.50	3,647.80	139,050.00



# Crestline Sanitation District Profit & Loss Budget Performance August 2022

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Fiscal Basis

	Aug 22	Budget	\$ Over Budget	Jul - Aug 22	YTD Budget	\$ Over Budget	Annual Budget
513500P · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
514000P · Retirement	18,924.52	21,820.76	-2,896.24	39,502.73	43,641.52	-4,138.79	283,670.00
514500P · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
515000P · Seasonal OP Workers	960.00	0.00	960.00	2,670.00	0.00	2,670.00	0.00
516000P · Nationwide ER Match	150.00	160.00	-10.00	300.00	320.00	-20.00	2,080.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>101,147.83</b>	<b>100,465.61</b>	<b>682.22</b>	<b>213,062.56</b>	<b>201,229.42</b>	<b>11,833.14</b>	<b>1,306,380.00</b>
<b>53-MT · PROFESSIONAL SVC-MAINT</b>	<b>271.45</b>	<b>303.33</b>	<b>-31.88</b>	<b>451.45</b>	<b>606.66</b>	<b>-155.21</b>	<b>3,640.00</b>
53900MT · Other Professional Svc							
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>271.45</b>	<b>303.33</b>	<b>-31.88</b>	<b>451.45</b>	<b>606.66</b>	<b>-155.21</b>	<b>3,640.00</b>
<b>53-OP · PROFESSIONAL SVC - OP</b>	<b>0.00</b>	<b>1,666.65</b>	<b>-1,666.65</b>	<b>1,899.50</b>	<b>3,333.30</b>	<b>-1,433.80</b>	<b>20,000.00</b>
53300OP · Engineering							
53400OP · Laboratory Analysis	3,753.43	4,653.33	-899.90	4,229.90	9,306.66	-5,076.76	55,840.00
53700OP · Permits & Fees	2,618.00	2,800.00	-182.00	2,618.00	3,420.00	-802.00	54,950.00
53900OP · Other Professional	0.00	10.00	-10.00	0.00	20.00	-20.00	2,020.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>6,371.43</b>	<b>9,129.98</b>	<b>-2,758.55</b>	<b>8,747.40</b>	<b>16,079.96</b>	<b>-7,332.56</b>	<b>132,810.00</b>
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>0.00</b>	<b>107.50</b>	<b>-107.50</b>	<b>0.00</b>	<b>215.00</b>	<b>-215.00</b>	<b>1,290.00</b>
54060MT · Equipment Rental	1,108.68	915.38	193.30	2,461.11	1,830.76	630.35	11,900.00
54080MT · Clothing & Laundry	1,964.64	1,072.50	892.14	3,874.64	2,145.00	1,729.64	12,870.00
54170MT · Auto Expense - General	605.19	1,185.83	-580.64	634.25	2,371.66	-1,737.41	14,230.00
54182MT · Maintenance of Equipment	0.00	304.15	-304.15	30.15	608.30	-578.15	3,650.00
54184MT · Maintenance of Structures	140.06	105.83	34.23	140.06	211.66	-71.60	1,270.00
54200MT · Small Tools	37.67	173.35	-135.68	249.81	346.68	-96.87	2,080.00
54210MT · Supplies - Shop	86.95	155.00	-68.05	383.15	310.00	73.15	1,860.00
54220MT · Supplies - Field							
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>3,943.19</b>	<b>4,019.54</b>	<b>-76.35</b>	<b>7,773.17</b>	<b>8,039.06</b>	<b>-265.89</b>	<b>49,150.00</b>
<b>54-OP · SERVICE AND SUPPLIES - OP</b>	<b>4,878.11</b>	<b>2,972.50</b>	<b>1,905.61</b>	<b>4,862.97</b>	<b>5,945.00</b>	<b>-1,082.03</b>	<b>35,670.00</b>
54021OP · Auto Expense - Fuel	1,310.47	880.85	429.62	1,310.47	1,761.70	-451.23	10,570.00
54023OP · Auto Expense - General	106.81	272.50	-165.69	369.46	545.00	-175.54	3,270.00
54030OP · Communication	0.00	30.00	-30.00	0.00	60.00	-60.00	360.00
54040OP · Due & Subscription	0.00	379.15	-379.15	0.00	758.30	-758.30	4,550.00
54050OP · Equipment Purchase	0.00	883.33	-883.33	3,847.63	1,766.66	2,080.97	10,600.00
54060OP · Equipment Rental	6,742.21	9,760.83	-3,018.62	13,484.42	19,521.66	-6,037.24	129,130.00
54070OP · Insurance	3,073.39	3,165.83	-92.44	6,146.78	6,331.66	-184.88	37,990.00
54075OP · Insurance - Vehicle	1,193.99	981.52	212.47	2,321.62	1,963.04	358.58	12,110.00
54080OP · Clothing & Laundry	48.18	155.00	-106.82	48.18	310.00	-261.82	1,860.00
54090OP · Lodge & Meals	0.00	10.00	-10.00	0.00	20.00	-20.00	120.00
54100OP · Misc Expense	6,388.12	7,309.15	-921.03	7,743.51	14,618.30	-6,874.79	87,710.00
54182OP · Maintenance of Equipment	1,076.15	2,972.50	-1,896.35	2,344.22	5,945.00	-3,600.78	35,670.00
54184OP · Maintenance of Structures	672.00	600.00	72.00	12,778.00	7,900.00	4,878.00	32,750.00
54185OP · Memberships/Certifications	560.14	540.00	20.14	1,088.06	1,080.00	8.06	6,480.00
54190OP · Safety Equipment	0.00	65.83	-65.83	0.00	131.66	-131.66	790.00
54200OP · Small Tools							



# Crestline Sanitation District

## Profit & Loss Budget Performance

### August 2022

	Aug 22	Budget	\$ Over Budget	Jul - Aug 22	YTD Budget	\$ Over Budget	Annual Budget
54220OP · Supplies	110.36	328.35	-217.99	439.53	656.70	-217.17	3,940.00
54310OP · Special Dept - Chlorine / Salt	2,043.90	2,461.65	-417.75	5,338.88	4,923.30	415.58	29,540.00
54320OP · Special Dept - Sludge /Chemical	5,947.39	4,412.50	1,534.89	8,879.89	8,825.00	54.89	52,950.00
54330OP · Special Dept - Oxygen/Propane	0.00	769.15	-769.15	2,720.99	1,538.30	1,182.69	9,230.00
54340OP · Special Dept - Emergency	0.00	2,916.65	-2,916.65	0.00	5,833.30	-5,833.30	35,000.00
54400OP · Training	200.00	1,666.65	-1,466.65	200.00	3,333.30	-3,133.30	20,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>34,351.22</b>	<b>43,533.94</b>	<b>-9,182.72</b>	<b>73,924.61</b>	<b>93,767.88</b>	<b>-19,843.27</b>	<b>560,290.0</b>
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	4,743.26	5,137.50	-394.24	8,677.21	10,275.00	-1,597.79	61,650.00
56210OP · Utilities - Electric	9,919.39	9,451.67	467.72	12,378.26	18,903.34	-6,525.08	113,420.00
56220OP · Utilities - Gas	28.49	359.17	-330.68	28.49	718.34	-689.85	6,230.00
56230OP · Utilities - Water	945.25	914.17	31.08	1,328.43	1,828.34	-499.91	10,970.00
56240OP · Utilities - Trash	527.83	555.83	-28.00	527.83	1,111.66	-583.83	6,670.00
56300OP · Refuse Disposal	0.00	218.33	-218.33	0.00	436.66	-436.66	2,620.00
<b>Total 56 · UTILITIES - OP</b>	<b>16,164.22</b>	<b>16,636.67</b>	<b>-472.45</b>	<b>22,940.22</b>	<b>33,273.34</b>	<b>-10,333.12</b>	<b>201,560.0</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,629.50	21,977.50	-1,348.00	41,259.00	43,955.00	-2,696.00	263,730.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>20,629.50</b>	<b>21,977.50</b>	<b>-1,348.00</b>	<b>41,259.00</b>	<b>43,955.00</b>	<b>-2,696.00</b>	<b>263,730.0</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	27,441.66	24,923.35	2,518.31	54,883.32	49,846.70	5,036.62	299,080.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>27,441.66</b>	<b>24,923.35</b>	<b>2,518.31</b>	<b>54,883.32</b>	<b>49,846.70</b>	<b>5,036.62</b>	<b>299,080.0</b>
<b>Total COGS</b>	<b>258,118.22</b>	<b>298,557.47</b>	<b>-40,439.25</b>	<b>517,829.71</b>	<b>606,148.91</b>	<b>-88,319.20</b>	<b>3,852,930.0</b>
<b>Gross Profit</b>	<b>-240,038.83</b>	<b>-282,120.18</b>	<b>42,081.35</b>	<b>59,873.13</b>	<b>-30,987.68</b>	<b>90,860.81</b>	<b>-227,830.0</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	26,145.84	29,820.76	-3,674.92	51,689.72	59,641.52	-7,951.80	387,670.00
61020 · Salaries - OT ADM	120.42	52.50	67.92	120.42	105.00	15.42	630.00
61030 · Salaries - VAC ADM	4,663.84	4,152.50	511.34	4,825.92	8,305.00	-3,479.08	49,830.00
61040 · Salaries - SICK ADM	0.00	650.00	-650.00	3,726.20	1,880.00	1,846.20	8,380.00
61050 · Salaries - HOLIDAY ADM	207.52	0.00	207.52	1,590.56	1,498.44	92.12	19,480.00
61100 · Payroll Tax - ADM	803.46	924.62	-121.16	1,542.49	1,849.24	-306.75	12,020.00
61200 · Worker's Comp - ADM	304.81	326.16	-21.35	642.22	652.32	-10.10	4,240.00
61300 · Employee Group Insurance - ADM	5,985.02	4,619.17	1,365.85	11,368.61	9,238.34	2,130.27	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	8,282.38	9,193.84	-911.46	17,724.29	18,387.68	-663.39	119,520.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	209.00	209.24	-0.24	418.00	418.48	-0.48	2,720.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>46,722.29</b>	<b>49,948.79</b>	<b>-3,226.50</b>	<b>93,648.43</b>	<b>101,976.02</b>	<b>-8,327.59</b>	<b>671,920.0</b>

**Crestline Sanitation District  
Profit & Loss Budget Performance  
August 2022**

7 PM  
06/22  
Fiscal Basis

	Aug 22	Budget	\$ Over Budget	Jul - Aug 22	YTD Budget	\$ Over Budget	Annual Budget
<b>62 . BOARD EXPENSES</b>							
62100 . Board Director's Fee	1,000.00	1,500.00	-500.00	1,000.00	3,000.00	-2,000.00	18,000.00
62300 . Board Exp - Meals & Lodging	0.00	66.67	-66.67	0.00	133.30	-133.30	800.00
62400 . Board Exp - Education & Training	0.00	16.67	-16.67	0.00	33.30	-33.30	200.00
<b>Total 62 . BOARD EXPENSES</b>	<b>1,000.00</b>	<b>1,583.34</b>	<b>-583.34</b>	<b>1,000.00</b>	<b>3,166.60</b>	<b>-2,166.60</b>	<b>19,000.00</b>
<b>63 . PROFESSIONAL SVC - ADM</b>							
63100 . Accounting	0.00	7,052.00	-7,052.00	810.00	7,820.00	-7,010.00	45,000.00
63200 . County Services	0.00	108.33	-108.33	0.00	216.66	-216.66	1,300.00
63300 . Legal	0.00	4,166.65	-4,166.65	450.00	8,333.32	-7,883.32	50,000.00
63500 . Software Support - ADM	810.52	771.65	38.87	1,346.09	1,543.30	-197.21	9,260.00
63900 . Other Professional - ADM	2,682.93	8,384.15	-5,701.22	3,274.46	16,768.30	-13,493.84	100,610.00
63950 . Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 63 . PROFESSIONAL SVC - ADM</b>	<b>3,493.45</b>	<b>20,482.78</b>	<b>-16,989.33</b>	<b>5,880.55</b>	<b>34,681.58</b>	<b>-28,801.03</b>	<b>206,170.00</b>
<b>64 . SERVICES AND SUPPLIES - ADM</b>							
64030 . Bank Charges	1,878.06	1,600.00	278.06	2,884.31	2,500.00	384.31	15,020.00
64040 . Computer Expense	0.00	736.65	-736.65	1,738.24	1,473.30	264.94	8,840.00
64045 . Due & Subscription	351.97	312.50	39.47	351.97	625.00	-273.03	3,750.00
64080 . Janitorial Service	720.00	757.50	-37.50	1,440.00	1,515.00	-75.00	9,090.00
64090 . Lease Equipment - ADM	791.55	791.55	0.00	696.91	901.39	-204.48	3,470.00
64095 . Legal Notice	2.00	112.50	-110.50	6.00	225.00	-219.00	1,350.00
64120 . Office Expense	198.78	350.00	-151.22	356.95	700.00	-343.05	4,200.00
64130 . Office Supplies	173.05	676.65	-503.60	1,396.12	1,353.30	42.82	8,120.00
64135 . Penalties	0.00	45.83	-45.83	0.00	91.66	-91.66	550.00
64140 . Pest Control	366.00	455.00	-89.00	790.00	910.00	-120.00	5,460.00
64150 . Postage & Delivery	17.15	700.00	-682.85	3,017.15	3,700.00	-682.85	22,240.00
64160 . Printing & Publications	0.00	1,490.83	-1,490.83	0.00	2,981.66	-2,981.66	17,890.00
64170 . Public Relation	926.40	747.50	178.90	1,852.80	1,495.00	357.80	8,970.00
64180 . Maintenance of Equipment	0.00	180.83	-180.83	0.00	361.66	-361.66	2,170.00
64190 . Maintenance of Structure	156.22	1,250.00	-1,093.78	1,496.22	2,500.00	-1,003.78	15,000.00
64230 . Training	0.00	416.67	-416.67	0.00	833.34	-833.34	5,000.00
64240 . Travel	0.00	25.00	-25.00	0.00	50.00	-50.00	300.00
64245 . Lodge - Meals	43.11	100.00	-56.89	43.11	200.00	-156.89	1,200.00
66000 . Payroll Expenses	63.00	50.83	12.17	127.75	101.66	26.09	610.00
<b>Total 64 . SERVICES AND SUPPLIES - ADM</b>	<b>5,687.29</b>	<b>10,799.84</b>	<b>-5,112.55</b>	<b>16,197.53</b>	<b>22,517.97</b>	<b>-6,320.44</b>	<b>133,230.00</b>
<b>68 . BAD DEBTS</b>							
68100 . Bad Debt Expense	0.00	0.00	0.00	0.00	4,490.00	-4,490.00	4,490.00
<b>Total 68 . BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,490.00</b>	<b>-4,490.00</b>	<b>4,490.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**August 2022**

7 PM  
06/22  
Annual Basis

	Aug 22	Budget	\$ Over Budget	Jul - Aug 22	YTD Budget	\$ Over Budget	Annual Budget
69 . DEPR & AMORT - ADM	455.58	525.00	-69.42	911.16	1,050.00	-138.84	6,300.00
69100 . Depreciation - ADM	455.58	525.00	-69.42	911.16	1,050.00	-138.84	6,300.00
<b>Total 69 . DEPR &amp; AMORT - ADM</b>	<b>57,358.61</b>	<b>83,339.75</b>	<b>-25,981.14</b>	<b>117,637.67</b>	<b>167,882.17</b>	<b>-50,244.50</b>	<b>1,041,110.0</b>
<b>Total Expense</b>	<b>-297,397.44</b>	<b>-365,459.93</b>	<b>68,062.49</b>	<b>-57,764.54</b>	<b>-198,869.85</b>	<b>141,105.31</b>	<b>-1,268,940.0</b>
<b>Net Ordinary Income</b>							
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
<b>Total 71 . PROP TAXES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,272,600.0</b>
72 . SPECIAL ASSESSMENTS							
72100 . Special Assessment - CURRENT	10,940.00	11,100.00	-160.00	10,940.00	11,100.00	-160.00	11,100.00
72300 . Special Assessment-DELQ&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
<b>Total 72 . SPECIAL ASSESSMENTS</b>	<b>10,940.00</b>	<b>11,100.00</b>	<b>-160.00</b>	<b>10,940.00</b>	<b>11,100.00</b>	<b>-160.00</b>	<b>28,200.0</b>
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
<b>Total 73 . GRANTS AND AIDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.0</b>
76 . CONNECTION FEE							
76000 . Connection Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 76 . CONNECTION FEE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0</b>
79 . OTHER INCOMES							
77000 . Interest Income	6,547.09	6,408.52	138.57	15,848.85	11,517.34	4,331.51	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	-66,519.37	0.00	-66,519.37	-48,492.42	0.00	-48,492.42	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
<b>Total 79 . OTHER INCOMES</b>	<b>-59,972.28</b>	<b>6,408.52</b>	<b>-66,380.80</b>	<b>-32,643.57</b>	<b>11,517.34</b>	<b>-44,160.91</b>	<b>72,300.0</b>
<b>Total Other Income</b>	<b>-49,032.28</b>	<b>17,508.52</b>	<b>-66,540.80</b>	<b>-21,703.57</b>	<b>22,617.34</b>	<b>-44,320.91</b>	<b>1,383,100.0</b>

**Crestline Sanitation District  
Profit & Loss Budget Performance  
August 2022**

7 PM  
06/22  
Annual Basis

	Aug 22	Budget	\$ Over Budget	Jul - Aug 22	YTD Budget	\$ Over Budget	Annual Budget
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
<b>Total 80 . OTHER EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,300.00</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,300.00</b>
<b>Net Other Income</b>	<b>-49,032.28</b>	<b>17,508.52</b>	<b>-66,540.80</b>	<b>-21,703.57</b>	<b>22,617.34</b>	<b>-44,320.91</b>	<b>1,379,800.00</b>
<b>Net Income</b>	<b>-346,429.72</b>	<b>-347,951.41</b>	<b>1,521.69</b>	<b>-79,468.11</b>	<b>-176,252.51</b>	<b>96,784.40</b>	<b>110,860.00</b>

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

	Aug 22
<b>OPERATING ACTIVITIES</b>	
Net Income	-346,429.72
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	119,925.54
12100 · A/R - Pilot Rock	530.76
12700 · Pumped Waste	239.19
13300 · SU01-Dehq Tax Roll Receivable	1,643.39
13350 · SS01 - Sewer Availability Recv	-10,940.00
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	11,271.78
20000 · Accounts Payable	-11,063.83
21600 · Employee Appreciation Fund	900.00
22000 · Payroll Liabilities	-25.78
22100 · Payroll Tax Payable	147.91
22200 · Retirement Payable	8.44
<b>Net cash provided by Operating Activities</b>	<b>-223,716.10</b>
<b>INVESTING ACTIVITIES</b>	
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
17201 · Folder/Inserter Billing Machine	-14,860.88
17340 · SCADA System	-7,768.49
17850 · N.O.V.	-5,894.92
17890 · HC Dewatering Bldg & Clarifier	-414,010.61
17891 · HC Engineering & Mgmt	-95,285.43
<b>Net cash provided by Investing Activities</b>	<b>-489,293.59</b>
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-714.42
<b>Net cash provided by Financing Activities</b>	<b>-714.42</b>
<b>Net cash increase for period</b>	<b>-713,724.11</b>
<b>Cash at beginning of period</b>	<b>9,629,627.32</b>
<b>Cash at end of period</b>	<b>8,915,903.21</b>

