



Crestline Sanitation District

Executive Summary - November 2022

SUMMARY STATEMENT OF NET POSITION

	11/30/2022	11/30/2021	Change	Avg. Last 12 Mo.
Cash and investments	\$ 7,752,506	\$ 10,590,344	\$ (2,837,838)	\$ 9,903,241
Receivables	1,286,025	1,162,901	123,124	1,151,064
Other current assets	228,486	168,519	59,967	173,854
Total current assets	9,267,017	11,921,764	(2,654,747)	11,228,159
Capital assets, net	13,964,922	9,762,611	4,202,311	11,290,390
Deferred outflows of resources	1,903,001	3,161,243	(1,258,242)	2,636,976
Total Assets and Deferred Outflows of Resources	25,134,940	24,845,618	289,322	25,155,525
Current liabilities	192,060	188,131	3,929	189,795
Noncurrent liabilities	1,664,101	5,686,413	(4,022,312)	4,009,384
Deferred inflows of resources	2,617,143	151,152	2,465,991	1,178,648
Total Liabilities and Deferred Inflows of Resources	4,473,304	6,025,696	(1,552,392)	5,377,827
Net Position	\$ 20,661,636	\$ 18,819,922	\$ 1,841,714	\$ 19,777,698

SUMMARY STATEMENT OF CHANGES IN NET POSITION

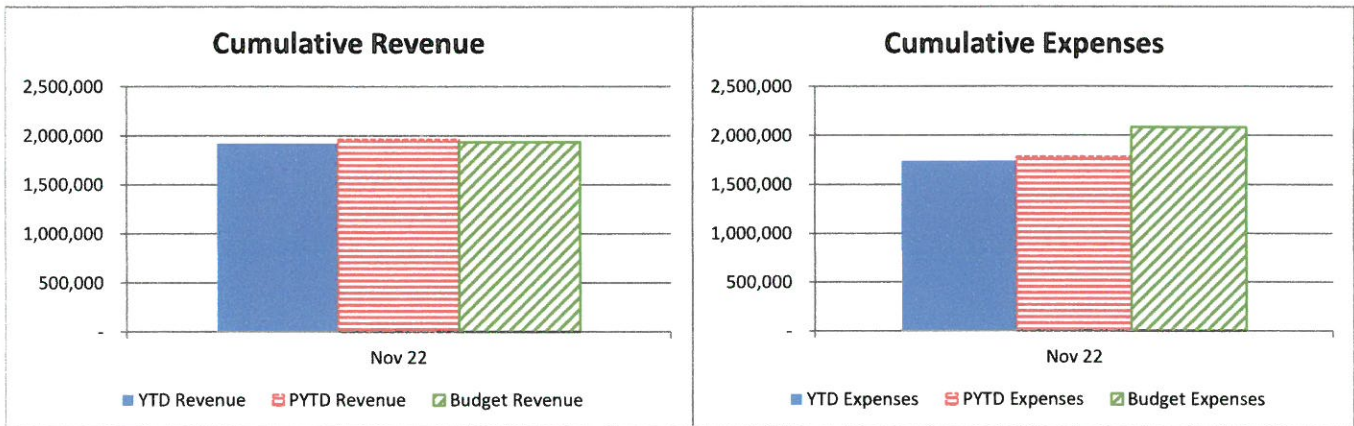
	Nov 2022	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 559,773	\$ 1,719,973	\$ 1,713,443	\$ 6,530
Operating expenses	(272,075)	(1,384,525)	(1,638,866)	254,341
Administrative expenses	(64,061)	(351,918)	(445,426)	93,508
Other income	294,720	202,798	219,705	(16,907)
Other expenses	(601)	(601)	(444)	(157)
Change in net position	\$ 517,756	\$ 185,727	\$ (151,588)	\$ 337,315

LIQUIDITY RATIOS

	11/30/2022	11/30/2021	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	40.4	56.3	(15.9)	55.3
Current ratio (current assets / current liabilities)	48.3	63.4	(15.1)	62.3
Working capital (current assets - current liabilities)	\$ 9,074,957	\$ 11,733,633	\$ (2,658,676)	\$ 11,421,921

CAPITAL BUDGET

	Nov 2022	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 7,149	\$ 1,406,328	\$ 1,001,400	\$ (404,928)
Master Plan Projects	649,650	1,916,683	8,900,000	6,983,317



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

9:14 AM
12/21/22
Accrual Basis

Nov 30, 22

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	592,556.80	
10200 · Cash in Bank - Payroll	15,331.22	
10500 · Petty Cash	199.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	608,387.32	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	82,704.93	
11101 · Investments - Wealth&Fiduciary	6,310,323.07	
11200 · Investments - CalTRUST	751,090.48	
Total 11 · INVESTMENTS	7,144,118.48	
Total Checking/Savings	7,752,505.80	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	301,945.88	
12100 · A/R - Pilot Rock	3,196.34	
12400 · COBRA Receivable	2,709.53	
12410 · COBRA Dental	257.92	
12700 · Pumped Waste	772.10	
Total 12 · ACCTS RECEIVABLE	308,881.77	
Total Accounts Receivable	308,881.77	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	398,640.29	
13350 · SS01 - Sewer Availability Recv	11,902.87	
13400 · Accrued Interest -CalTRUST/LAIF	154.03	
13500 · Accrued A/R	566,445.63	
13700 · Other Receivables	0.15	
Total 13 · OTHER RECEIVABLE	977,142.97	

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

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Accrual Basis

	Nov 30, 22
14 · PREPAID	
14100 · Prepaid Expense	1,055.62
14200 · Prepaid Insurance	115,462.92
14300 · Prepaid Worker's Comp	97,518.95
Total 14 · PREPAID	214,037.49
Total Other Current Assets	1,205,629.42
Total Current Assets	9,267,016.99
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,454.99
15300 · Structures & Improvements	13,044,090.55
15400 · Vehicles	1,359,785.86
15500 · Equipments	696,083.13
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	33,078,623.13
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,242,970.41
16300 · Accm Depr - Structures & Imprv	-5,770,703.66
16400 · Accm Depr - Vehicles	-1,026,564.80
16500 · Accm Depr - Equipment	-513,604.28
16800 · Accm. Amortization	-212,786.68
16900 · Accm Depr - Capital Lease Asset	-33,024.65
Total 16 · ACCM DEPRECIATIONS	-23,799,654.48
Total Fixed Assets	9,278,968.65
Other Assets	
17 · CIP	
17201 · Folder/Inserter Billing Machine	14,860.88
17220 · Slip Lining & Manhole Raising	113,585.50
17340 · SCADA System	71,956.44
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.	164,655.04
17890 · HC Dewatering Bldg & Clarifier	2,465,989.16
17891 · HC Engineering & Mgmt	756,728.65
Total 17 · CIP	4,685,953.65

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

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Accrual Basis

	Nov 30, 22
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	370,342.00
19830 · Deferred Outflows - Actuarial	361,974.00
19850 · Deferred Outflow-OPEB Actuarial	1,170,685.00
Total 19 · DEFERRED OUTFLOWS	1,903,001.00
Total Other Assets	6,588,954.65
TOTAL ASSETS	25,134,940.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	26,656.48
20000 · Accounts Payable	26,656.48
Total Accounts Payable	26,656.48
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,368.79
21600 · Employee Appreciation Fund	6,314.76
Total 21 · OTHER CURRENT LIAB.	7,683.55
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-247.87
22100 · Payroll Tax Payable	-68.22
Total 22 · PR LIABILITIES	-316.09
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	51,530.81
23150 · Accrued Payroll Tax	851.81
23200 · Accrued Retirement	15,671.24
23250 · Accrued Worker's Comp	4,878.77
Total 23 · ACCRUED LIABILITIES	72,932.63
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,126.60
25950 · Curr Portion-Share of County POB	51,188.00
25970 · Curr Portion of CLO	7,789.79
Total 24 · OTHER LIABILITIES	85,104.39
Total Other Current Liabilities	165,404.48
Total Current Liabilities	192,060.96

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

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Accrual Basis

	Nov 30, 22
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	14,504.98
27400 · Employee Compensated Abs-LT	104,506.36
27500 · Share of County POB	56,664.00
27700 · OPEB Obligation	841,388.00
27800 · Pension Liability	654,827.00
27970 · Less Current Portion of CLO	-7,789.79
Total 27 · LONG TERM LIABILITIES	1,664,100.55
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	1,312,855.00
29850 · Deferred Inflows-OPEB Actuarial	1,304,288.00
Total 29 · DEFERRED INFLOWS	2,617,143.00
Total Long Term Liabilities	4,281,243.55
Total Liabilities	4,473,304.51
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	12,320,571.54
33000 · Unrestricted Net Assets	-3,537,572.33
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	2,162,465.00
34300 · Replacement Reserve	5,905,720.00
34400 · Catastrophic Reserve	2,623,325.00
34500 · Curr Yr Capital Budget Reserve	1,001,400.00
Total 34000 · Board Designated Reserves	11,692,910.00
Total 30 · NET ASSETS	20,475,909.21
Net Income	185,726.57
Total Equity	20,661,635.78
TOTAL LIABILITIES & EQUITY	25,134,940.29

Crestline Sanitation District

Profit & Loss Budget Performance

November 2022

9:15 AM
12/21/22
Accrual Basis

	Nov 22	Budget	\$ Over Budget	Jul - Nov 22	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	556,112.19	555,590.00	522.19	1,670,765.15	1,670,320.09	445.06	3,351,100.00
42000 - Sewer Penalties	-109.85	0.00	-109.85	29,116.81	24,000.00	5,116.81	108,100.00
43000 - Pumped Waste Permits	2,788.09	3,033.00	-244.91	15,786.17	15,165.00	621.17	36,400.00
44000 - Permit & Inspection Fees	0.00	133.33	-133.33	219.00	666.65	-447.65	1,600.00
45000 - Sale of Effluent Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46000 - Clegghorn State Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
47000 - Pilot Rock Camp Fee	947.04	650.00	297.04	3,965.58	3,250.00	715.58	7,800.00
48000 - Other Service Fees	24.00	8.33	15.67	108.00	41.65	66.35	100.00
49000 - Other Charges	12.00	0.00	12.00	12.00	0.00	12.00	0.00
Total 40 - REVENUE	559,773.47	559,414.66	358.81	1,719,972.71	1,713,443.39	6,529.32	3,625,100.00
Total Income	559,773.47	559,414.66	358.81	1,719,972.71	1,713,443.39	6,529.32	3,625,100.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	21,455.59	31,988.46	-10,532.87	124,580.80	175,936.53	-51,355.73	415,850.00
51020MT - Salaries - OT	132.28	100.00	32.28	339.10	200.00	139.10	500.00
51030MT - Salaries - VAC	597.88	3,251.37	-2,653.49	3,878.13	14,686.54	-10,808.41	27,630.00
51040MT - Salaries - SICK	3,804.44	1,628.17	2,176.27	7,214.44	10,065.66	-2,851.22	22,700.00
51050MT - Salaries - HOLIDAY	1,380.40	6,000.00	-4,619.60	5,108.60	12,422.40	-7,313.60	26,500.00
51060MT - Salaries - ON CALL / STANDBY	1,601.25	2,891.52	-1,290.27	9,094.00	10,003.67	-909.67	26,900.00
51070MT - Salaries - CALL BACK	886.26	300.00	586.26	1,111.88	716.38	395.50	2,000.00
51100MT - Payroll Tax	426.93	1,102.15	-675.22	2,932.82	4,436.26	-1,503.44	10,390.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	1,333.31	-1,333.31	3,200.00
51200MT - Worker's Comp	3,655.24	5,055.37	-1,400.13	19,677.20	27,804.63	-8,127.43	65,720.00
51300MT - Employee Group Insurance	5,981.08	10,100.00	-4,118.92	29,012.55	50,500.00	-21,487.45	130,060.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	9,015.03	13,976.16	-4,961.13	46,821.60	76,868.84	-30,047.24	181,690.00
51450MT - Pension Expense - MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500MT - Seasonal MT Workers	0.00	10,000.00	-10,000.00	10,233.00	50,000.00	-39,767.00	120,000.00
51600MT - Nationwide ER Match	264.00	242.30	21.70	1,398.00	1,332.65	65.35	3,150.00
Total 51-MT - Salaries & Benefit - MAINT	49,202.38	86,902.17	-37,699.79	261,402.32	436,306.87	-174,904.55	1,036,290.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	51,402.48	70,576.20	-19,173.72	272,461.20	258,779.24	13,681.96	611,660.00
51020OP - Salaries - OT	385.83	541.67	-155.84	830.36	2,708.31	-1,877.95	6,500.00
51030OP - Salaries - VAC	1,901.93	5,787.86	-3,885.93	16,037.71	28,054.33	-12,016.62	50,900.00
51040OP - Salaries - SICK	1,311.69	2,713.37	-1,401.68	17,365.06	14,406.69	2,958.37	33,760.00
51050OP - Salaries - HOLIDAY	1,931.95	9,800.00	-7,868.05	12,573.31	19,838.13	-7,264.82	39,410.00
51060OP - Salaries - ON CALL / STANDBY	3,239.75	3,385.85	-146.10	18,971.67	16,929.19	2,042.48	40,630.00
51070OP - Salaries - Call Back	845.40	166.67	678.73	1,934.00	833.31	1,100.69	2,000.00
51100OP - Payroll Tax	1,037.50	1,194.62	-157.12	5,427.42	6,570.38	-1,142.96	15,530.00
51200OP - Worker's Comp	7,563.96	6,245.38	1,318.58	41,305.37	34,349.62	6,955.75	81,190.00
51300OP - Employee Group Insurance	12,199.56	10,588.25	1,611.31	59,914.54	52,941.25	6,973.29	139,050.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	18,924.52	21,820.76	-2,896.24	105,738.55	120,014.24	-14,275.69	283,670.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Crestline Sanitation District

Profit & Loss Budget Performance

November 2022

9:15 AM
12/21/22

Accrual Basis

	Nov 22	Budget	\$ Over Budget	Jul - Nov 22	YTD Budget	\$ Over Budget	Annual Budget
51500OP - Seasonal OP Workers	2,130.00	0.00	2,130.00	7,200.00	0.00	7,200.00	0.00
51600OP - Nationwide ER Match	155.00	160.00	-5.00	837.50	880.00	-42.50	2,080.00
Total 51-OP - SALARIES & BENEFIT - OP	103,029.57	132,980.63	-29,951.06	560,596.69	556,304.69	4,292.00	1,306,380.00
53-MT - PROFESSIONAL SVC-MAINT	267.70	303.33	-35.63	2,003.80	1,516.65	487.15	3,640.00
53900MT - Other Professional Svc	267.70	303.33	-35.63	2,003.80	1,516.65	487.15	3,640.00
Total 53-MT - PROFESSIONAL SVC-MAINT	267.70	303.33	-35.63	2,003.80	1,516.65	487.15	3,640.00
53-OP - PROFESSIONAL SVC - OP	0.00	1,666.67	-1,666.67	1,899.50	8,333.31	-6,433.81	20,000.00
53300OP - Engineering	0.00	1,666.67	-1,666.67	1,899.50	8,333.31	-6,433.81	20,000.00
53400OP - Laboratory Analysis	4,210.94	4,653.33	-442.39	19,561.95	23,266.65	-3,704.70	55,840.00
53700OP - Permits & Fees	0.00	28,058.00	-28,058.00	19,571.89	40,778.00	-21,206.11	54,950.00
53900OP - Other Professional	0.00	10.00	-10.00	425.00	730.00	-305.00	2,020.00
Total 53-OP - PROFESSIONAL SVC - OP	4,210.94	34,388.00	-30,177.06	41,458.34	73,107.96	-31,649.62	132,810.00
54-MT - SERVICE AND SUPPLIES - MAINT	0.00	107.50	-107.50	0.00	537.50	-537.50	1,290.00
54060MT - Equipment Rental	1,468.88	915.38	553.50	5,801.08	5,034.62	766.46	11,900.00
54080MT - Clothing & Laundry	189.13	1,072.50	-883.37	9,331.30	5,362.50	3,968.80	12,870.00
54170MT - Auto Expense - General	604.25	1,185.83	-581.58	1,471.12	5,929.15	-4,458.03	14,230.00
54182MT - Maintenance of Equipment	0.00	304.17	-304.17	30.15	1,520.81	-1,490.66	3,650.00
54184MT - Maintenance of Structures	0.00	105.83	-105.83	468.97	529.15	-60.18	1,270.00
54200MT - Small Tools	106.11	173.33	-67.22	578.59	866.69	-288.10	2,080.00
54210MT - Supplies - Shop	0.00	155.00	-155.00	679.65	775.00	-95.35	1,860.00
54220MT - Supplies - Field	0.00	155.00	-155.00	679.65	775.00	-95.35	1,860.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	2,368.37	4,019.54	-1,651.17	18,360.86	20,555.42	-2,194.56	49,150.00
54-OP - SERVICE AND SUPPLIES - OP	3,965.65	2,972.50	993.15	17,017.27	14,862.50	2,154.77	35,670.00
54021OP - Auto Expense - Fuel	1,891.70	880.83	1,010.87	3,552.20	4,404.19	-851.99	10,570.00
54023OP - Auto Expense - General	106.60	272.50	-165.90	1,477.42	1,362.50	114.92	3,270.00
54030OP - Communication	0.00	30.00	-30.00	0.00	150.00	-150.00	360.00
54040OP - Due & Subscription	0.00	379.17	-379.17	469.85	1,895.81	-1,425.96	4,550.00
54050OP - Equipment Purchase	0.00	883.33	-883.33	3,847.63	4,416.65	-569.02	10,600.00
54060OP - Equipment Rental	6,742.21	9,760.83	-3,018.62	33,786.93	48,804.15	-15,017.22	129,130.00
54070OP - Insurance	3,073.39	3,165.83	-92.44	15,366.95	15,829.15	-462.20	37,990.00
54075OP - Insurance - Vehicle	818.44	981.52	-163.08	5,378.83	5,073.48	305.35	12,110.00
54080OP - Clothing & Laundry	0.00	155.00	-155.00	48.18	775.00	-726.82	1,860.00
54090OP - Lodge & Meals	0.00	10.00	-10.00	0.00	50.00	-50.00	120.00
54100OP - Misc Expense	150.00	150.00	0.00	150.00	150.00	0.00	120.00
54180OP - Repairs & Maintenance	16,622.36	7,309.17	9,313.19	38,470.62	36,545.81	1,924.81	87,710.00
54182OP - Maintenance of Equipment	212.87	2,972.50	-2,759.63	2,622.50	14,862.50	-12,240.00	35,670.00
54184OP - Maintenance of Structures	9,848.39	1,400.00	8,448.39	31,389.39	18,100.00	13,289.39	32,750.00
54185OP - Memberships/Certifications	-722.95	540.00	-1,262.95	1,520.01	2,700.00	-1,179.99	6,480.00
54190OP - Safety Equipment	8.61	65.83	-57.22	8.61	329.15	-320.54	790.00
54200OP - Small Tools	580.74	328.33	252.41	1,576.58	1,641.69	-65.11	3,940.00
54220OP - Supplies	1,711.75	2,461.67	-749.92	12,417.06	12,308.31	108.75	29,540.00
54310OP - Special Dept - Chlorine / Salt	5,901.30	4,412.50	1,488.80	19,190.14	22,062.50	-2,872.36	52,950.00
54320OP - Special Dept - Sludge /Chemical	0.00	769.17	-769.17	2,720.99	3,845.81	-1,124.82	9,230.00
54330OP - Special Dept - Oxygen/Propane	0.00	2,916.67	-2,916.67	0.00	14,583.31	-14,583.31	35,000.00
54340OP - Special Dept - Emergency	658.36	1,666.67	-1,008.31	1,565.97	8,333.31	-6,767.34	20,000.00
54400OP - Training	51,569.42	44,334.02	7,235.40	192,577.13	232,935.82	-40,358.69	560,290.00
Total 54-OP - SERVICE AND SUPPLIES - OP	51,569.42	44,334.02	7,235.40	192,577.13	232,935.82	-40,358.69	560,290.00

Crestline Sanitation District Profit & Loss Budget Performance November 2022

9:15 AM
12/21/22
Accrual Basis

	Nov 22	Budget	\$ Over Budget	Jul - Nov 22	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,236.77	5,137.50	99.27	24,137.27	25,687.50	-1,550.23	61,650.00
562100P · Utilities - Electric	6,640.88	9,451.67	-2,810.79	37,269.41	47,258.35	-9,988.94	113,420.00
562200P · Utilities - Gas	85.20	650.00	-564.80	175.89	2,246.68	-2,070.79	6,230.00
562300P · Utilities - Water	864.75	914.15	-49.40	4,075.68	4,570.83	-495.15	10,970.00
562400P · Utilities - Trash	527.83	555.83	-28.00	2,111.32	2,779.15	-667.83	6,670.00
563000P · Refuse Disposal	0.00	218.33	-218.33	0.00	1,091.65	-1,091.65	2,620.00
Total 56 · UTILITIES - OP	13,355.43	16,927.48	-3,572.05	67,769.57	83,634.16	-15,864.59	201,560.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	21,977.50	-1,348.00	103,147.50	109,887.50	-6,740.00	263,730.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,977.50	-1,348.00	103,147.50	109,887.50	-6,740.00	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,441.66	24,923.33	2,518.33	137,208.30	124,616.69	12,591.61	299,080.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	24,923.33	2,518.33	137,208.30	124,616.69	12,591.61	299,080.00
Total COGS	272,074.97	366,756.00	-94,681.03	1,384,524.51	1,638,865.76	-254,341.25	3,852,930.00
Gross Profit	287,698.50	192,658.66	95,039.84	335,448.20	74,577.63	260,870.57	-227,830.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	28,488.02	29,820.76	-1,332.74	146,530.80	164,014.18	-17,483.38	387,670.00
61020 · Salaries - OT ADM	493.77	52.50	441.27	1,246.40	262.50	983.90	630.00
61030 · Salaries - VAC ADM	0.00	4,152.50	-4,152.50	4,890.77	20,762.50	-15,871.73	49,830.00
61040 · Salaries - SICK ADM	479.89	650.00	-170.11	4,815.68	3,830.00	985.68	8,380.00
61050 · Salaries - HOLIDAY ADM	1,519.44	4,495.38	-2,975.94	5,563.20	8,990.78	-3,427.58	19,480.00
61100 · Payroll Tax - ADM	747.62	924.62	-177.00	3,936.51	5,085.38	-1,148.87	12,020.00
61200 · Worker's Comp - ADM	337.42	326.16	11.26	1,745.03	1,793.84	-48.81	4,240.00
61300 · Employee Group Insurance - ADM	6,022.03	4,619.17	1,402.86	29,434.70	23,095.85	6,338.85	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	9,290.16	9,193.84	96.32	47,741.85	50,566.16	-2,824.31	119,520.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	224.00	209.24	14.76	1,187.00	1,150.76	36.24	2,720.00
Total 61 · SALARIES AND BENEFIT - ADM	47,602.35	54,444.17	-6,841.82	247,091.94	279,551.95	-32,460.01	671,920.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	800.00	1,500.00	-700.00	4,700.00	7,500.00	-2,800.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	240.14	333.31	-93.17	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	83.31	-83.31	200.00
Total 62 · BOARD EXPENSES	800.00	1,583.34	-783.34	4,940.14	7,916.62	-2,976.48	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	2,044.38	726.23	1,318.15	33,129.76	27,105.36	6,024.40	45,000.00
63200 · County Services	0.00	108.33	-108.33	8.00	541.65	-533.65	1,300.00
63300 · Legal	2,280.00	4,166.67	-1,886.67	14,175.00	20,833.31	-6,658.31	50,000.00
63500 · Software Support - ADM	260.62	771.67	-511.05	2,677.85	3,858.31	-1,180.46	9,260.00
63900 · Other Professional - ADM	1,779.59	8,384.17	-6,604.58	8,220.10	41,920.81	-33,700.71	100,610.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	6,364.59	14,157.07	-7,792.48	58,210.71	94,259.44	-36,048.73	206,170.00

Crestline Sanitation District

Profit & Loss Budget Performance

November 2022

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12/21/22
Accrual Basis

	Nov 22	Budget	\$ Over Budget	Jul - Nov 22	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	966.88	900.00	66.88	6,483.88	5,900.00	583.88	15,020.00
64040 · Computer Expense	59.32	736.67	-677.35	3,071.55	3,683.31	-611.76	8,840.00
64045 · Due & Subscription	351.97	312.50	39.47	1,417.88	1,562.50	-144.62	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	3,600.00	3,787.50	-187.50	9,090.00
64090 · Lease Equipment - ADM	791.55	791.55	0.00	1,536.95	1,741.43	-204.48	3,470.00
64095 · Legal Notice	4.00	112.50	-108.50	387.20	562.50	-175.30	1,350.00
64120 · Office Expense	338.33	350.00	-11.67	1,319.13	1,750.00	-430.87	4,200.00
64130 · Office Supplies	483.55	676.67	-193.12	2,690.59	3,383.31	-692.72	8,120.00
64135 · Penalties	0.00	45.85	-45.85	0.00	229.19	-229.19	550.00
64140 · Pest Control	434.00	455.00	-21.00	1,912.00	2,275.00	-363.00	5,460.00
64150 · Postage & Delivery	3,000.00	3,000.00	0.00	9,017.15	10,400.00	-1,382.85	22,240.00
64160 · Printing & Publications	237.33	1,490.83	-1,253.50	628.42	7,454.15	-6,825.73	17,890.00
64170 · Public Relation	1,112.79	747.50	365.29	5,179.99	3,737.50	1,442.49	8,970.00
64180 · Maintenance of Equipment	0.00	180.83	-180.83	0.00	904.15	-904.15	2,170.00
64190 · Maintenance of Structure	218.82	1,250.00	-1,031.18	1,715.04	6,250.00	-4,534.96	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	125.00	-125.00	300.00
64240 · Travel	0.00	25.00	-25.00	0.00	500.00	-396.67	1,200.00
64245 · Lodge - Meals	60.22	100.00	-39.78	103.33	500.00	-396.67	1,200.00
66000 · Payroll Expenses	59.50	50.83	8.67	334.25	254.15	80.10	610.00
Total 64 · SERVICES AND SUPPLIES - ADM	8,838.26	12,399.90	-3,561.64	39,397.36	56,583.04	-17,185.68	133,230.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	0.00	4,490.00	-4,490.00	4,490.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	0.00	4,490.00	-4,490.00	4,490.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	455.58	525.00	-69.42	2,277.90	2,625.00	-347.10	6,300.00
Total 69 · DEPR & AMORT - ADM	455.58	525.00	-69.42	2,277.90	2,625.00	-347.10	6,300.00
Total Expense	64,060.78	83,109.48	-19,048.70	351,918.05	445,426.05	-93,508.00	1,041,110.00
Net Ordinary Income	223,637.72	109,549.18	114,088.54	-16,469.85	-370,848.42	354,378.57	-1,268,940.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes - CURR SEC & UNSEC1%	238,523.22	161,620.11	76,903.11	238,523.22	161,620.11	76,903.11	1,258,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	12,524.85	8,238.16	4,286.69	12,524.85	8,238.16	4,286.69	12,400.00
71500 · Int & Pen Delinquent Taxes	730.34	696.47	33.87	730.34	696.47	33.87	1,300.00
Total 71 · PROP TAXES	251,778.41	170,554.74	81,223.67	251,778.41	170,554.74	81,223.67	1,272,600.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessments - CURRENT	0.00	0.00	0.00	10,940.00	11,100.00	-160.00	11,100.00
72300 · Special Assessment-DELQ&PENALTY	616.82	154.58	462.24	616.82	154.58	462.24	800.00
72500 · Special Assessment SU01-DLQ&PEN	3,536.27	2,845.83	690.44	3,536.27	2,845.83	690.44	16,300.00
Total 72 · SPECIAL ASSESSMENTS	4,153.09	3,000.41	1,152.68	15,093.09	14,100.41	992.68	28,200.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
November 2022

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 12/21/22
 Accrual Basis

	Nov 22	Budget	\$ Over Budget	Jul - Nov 22	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	3,740.91	0.00	3,740.91	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	3,740.91	0.00	3,740.91	0.00
79 · OTHER INCOMES							
77000 · Interest Income	5,976.11	9,559.12	-3,583.01	44,889.29	35,049.68	9,839.61	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	32,811.44	0.00	32,811.44	-112,704.76	0.00	-112,704.76	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79200 · Worker's Comp Insurance Claim	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79500 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Total 79 · OTHER INCOMES	38,787.55	9,559.12	29,228.43	-67,815.47	35,049.68	-102,865.15	72,300.00
Total Other Income	294,719.05	183,114.27	111,604.78	202,796.94	219,704.83	-16,907.89	1,383,100.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83000 · Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84000 · Tax Deduction	600.52	444.48	156.04	600.52	444.48	156.04	3,300.00
Total 80 · OTHER EXPENSES	600.52	444.48	156.04	600.52	444.48	156.04	3,300.00
Total Other Expense	600.52	444.48	156.04	600.52	444.48	156.04	3,300.00
Net Other Income	294,118.53	182,669.79	111,448.74	202,196.42	219,260.35	-17,063.93	1,379,800.00
Net Income	517,756.25	292,218.97	225,537.28	185,726.57	-151,588.07	337,314.64	110,860.00

Crestline Sanitation District
Statement of Cash Flows
November 2022

	<u>Nov 22</u>
OPERATING ACTIVITIES	
Net Income	517,756.25
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-184,226.88
12100 · A/R - Pilot Rock	-947.04
12200 · A/R - Cleghorn	53,361.26
12700 · Pumped Waste	1,066.16
13300 · SU01-Delinq Tax Roll Receivable	27,162.34
13350 · SS01 - Sewer Availability Recv	3,918.40
14100 · Prepaid Expense	-534.38
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	11,556.62
20000 · Accounts Payable	-4,017.21
21600 · Employee Appreciation Fund	-367.12
22000 · Payroll Liabilities	-25.78
22200 · Retirement Payable	-19,714.28
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Net cash provided by Operating Activities	414,803.94
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	-2,855.32
17850 · N.O.V.	-4,293.09
17890 · HC Dewatering Bldg & Clarifier	-597,065.52
17891 · HC Engineering & Mgmt	-52,584.49
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Net cash provided by Investing Activities	-608,271.68
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
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Net cash provided by Financing Activities	-714.42
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Net cash increase for period	-194,182.16
Cash at beginning of period	7,946,687.96
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Cash at end of period	<u><u>7,752,505.80</u></u>

