



Crestline Sanitation District

Executive Summary - January 2022

SUMMARY STATEMENT OF NET POSITION

	1/31/2022	1/31/2021	Change	Avg. Last 12 Mo.
Cash and investments	\$ 11,113,152	\$ 10,163,112	\$ 950,040	\$ 10,610,501
Receivables	1,228,178	1,251,075	(22,897)	1,094,596
Other current assets	153,878	124,944	28,934	146,000
Total current assets	12,495,208	11,539,131	956,077	11,851,097
Capital assets, net	9,701,475	9,737,934	(36,459)	9,740,849
Deferred outflows of resources	3,161,243	2,455,285	705,958	2,867,094
Total Assets and Deferred Outflows of Resources	25,357,926	23,732,350	1,625,576	24,459,040
Current liabilities	170,735	169,611	1,124	181,573
Noncurrent liabilities	5,685,688	4,336,560	1,349,128	5,123,551
Deferred inflows of resources	151,152	231,086	(79,934)	184,457
Total Liabilities and Deferred Inflows of Resources	6,007,575	4,737,257	1,270,318	5,489,581
Net Position	\$ 19,350,351	\$ 18,995,093	\$ 355,258	\$ 18,969,459

SUMMARY STATEMENT OF CHANGES IN NET POSITION

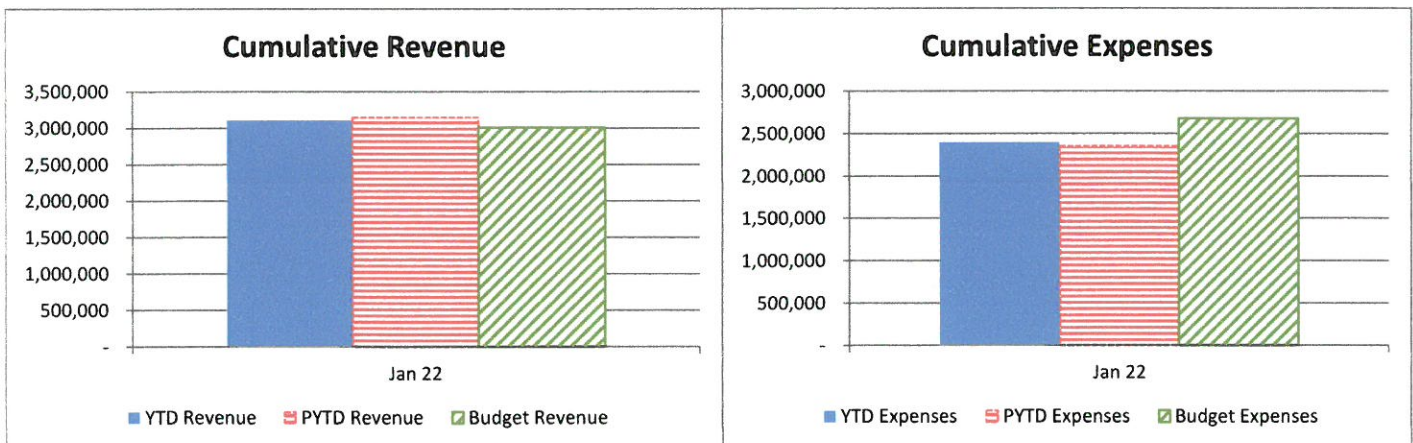
	Jan 2022	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 557,688	\$ 2,413,046	\$ 2,338,052	\$ 74,994
Operating expenses	(251,970)	(1,922,868)	(2,115,137)	192,269
Administrative expenses	(59,317)	(472,681)	(559,015)	86,334
Other income	(30,884)	696,116	672,479	23,637
Other expenses	(62)	(1,872)	(1,226)	(646)
Change in net position	\$ 215,455	\$ 711,741	\$ 335,153	\$ 376,588

LIQUIDITY RATIOS

	1/31/2022	1/31/2021	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	65.1	59.9	5.2	60.6
Current ratio (current assets / current liabilities)	73.2	68.0	5.2	67.5
Working capital (current assets - current liabilities)	\$ 12,324,473	\$ 11,369,520	\$ 954,953	\$ 11,669,523

CAPITAL BUDGET

	Jan 2022	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ (5,136)	\$ 228,871	\$ 944,000	\$ 715,129
Master Plan Projects	4,632	14,632	1,889,400	1,874,768



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

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02/04/22
Accrual Basis

	Jan 31, 22
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	2,692,761.81
10200 · Cash in Bank - Payroll	11,745.24
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	2,705,006.35
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	82,205.66
11101 · Investments - Wealth&Fiduciary	7,562,046.13
11200 · Investments - CalTRUST	763,893.65
Total 11 · INVESTMENTS	8,408,145.44
Total Checking/Savings	11,113,151.79
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	331,376.64
12100 · A/R - Pilot Rock	2,600.00
12200 · A/R - Cleghorn	106,133.51
12400 · COBRA Receivable	2,709.33
12410 · COBRA Dental	246.42
12700 · Pumped Waste	924.63
Total 12 · ACCTS RECEIVABLE	443,990.53
Total Accounts Receivable	443,990.53
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	220,514.48
13350 · SS01 - Sewer Availability Recv	9,023.12
13500 · Accrued A/R	554,650.10
Total 13 · OTHER RECEIVABLE	784,187.70

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	Jan 31, 22
14 · PREPAID	
14100 · Prepaid Expense	521.24
14200 · Prepaid Insurance	79,720.33
14300 · Prepaid Worker's Comp	59,187.58
Total 14 · PREPAID	139,429.15
Total Other Current Assets	938,065.81
Total Current Assets	12,495,208.13
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,454.99
15300 · Structures & Improvements	11,798,025.53
15400 · Vehicles	1,327,458.68
15500 · Equipments	656,307.52
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	31,760,455.32
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,137,272.91
16300 · Accm Depr - Structures & Imprv	-5,549,067.04
16400 · Accm Depr - Vehicles	-994,550.77
16500 · Accm Depr - Equipment	-491,714.13
16800 · Accm. Amortization	-171,333.43
16900 · Accm Depr - Capital Lease Asset	-26,419.71
Total 16 · ACCM DEPRECIATIONS	-23,370,357.99
Total Fixed Assets	8,390,097.33
Other Assets	
17 · CIP	
17340 · SCADA System	51,913.85
17345 · Miscellaneous Upgrades	18,044.67
17376 · Electrical Upgrades	7,481.88
17377 · Vehicle Replacement	32,327.29
17800 · SC Emergency Storage Pond	54,727.75
17810 · Engineering-HC Bldg & Clarifier	907,957.05
17840 · Trakstar Camera	39,775.61
17850 · N.O.V.	121,000.05
17860 · SC Automatic Bar Screen	5,208.60

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17870 · HC Lab Roof & Belt Press Roof	35,163.51
17880 · Seal Coating & Striping	37,777.00
Total 17 · CIP	1,311,377.26
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	354,107.00
19830 · Deferred Outflows - Actuarial	1,309,638.00
19850 · Deferred Outflow-OPEB Actuarial	1,497,498.00
Total 19 · DEFERRED OUTFLOWS	3,161,243.00
Total Other Assets	4,472,620.26
TOTAL ASSETS	25,357,925.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	8,554.91
20000 · Accounts Payable	8,554.91
Total Accounts Payable	8,554.91
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	985.60
21600 · Employee Appreciation Fund	3,035.80
Total 21 · OTHER CURRENT LIAB.	4,021.40
22 · PR LIABILITIES	
22000 · Payroll Liabilities	83.43
22100 · Payroll Tax Payable	-38.23
Total 22 · PR LIABILITIES	45.20
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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	Jan 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	162,179.76
Total Current Liabilities	170,734.67
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	21,540.89
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	5,685,687.87
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	151,152.00
Total 29 · DEFERRED INFLOWS	151,152.00
Total Long Term Liabilities	5,836,839.87
Total Liabilities	6,007,574.54
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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	Jan 31, 22
39000 - *Unrestricted Net Assets	-22.52
Net Income	711,741.43
Total Equity	19,350,351.18
TOTAL LIABILITIES & EQUITY	25,357,925.72

Crestline Sanitation District
Profit & Loss Budget Performance
January 2022

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Accrual Basis

Ordinary Income/Expense	Jan 22	Budget	\$ Over Budget	Jul '21 - Jan 22	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 - REVENUE							
41000 - Sewer Service Fees	554,218.20	555,000.00	-781.80	2,229,974.05	2,228,337.00	1,637.05	3,346,675.00
42000 - Sewer Penalties	3.38	1,300.00	-1,296.62	50,655.81	30,000.00	20,655.81	72,400.00
43000 - Pumped Waste Permits	2,573.63	1,000.00	1,573.63	21,015.79	14,000.00	7,015.79	25,625.00
44000 - Permit & Inspection Fees	219.00	229.00	-10.00	657.00	1,105.00	-448.00	2,200.00
45000 - Sale of Effluent Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46000 - Cleghorn State Reimbursement	650.00	650.00	0.00	106,133.51	60,000.00	46,133.51	120,000.00
47000 - Pilot Rock Camp Fee	24.00	0.00	24.00	4,550.00	4,550.00	0.00	7,800.00
48000 - Other Service Fees	0.00	0.00	0.00	60.00	60.00	0.00	100.00
49000 - Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 - REVENUE	557,688.21	558,179.00	-490.79	2,413,046.16	2,338,052.00	74,994.16	3,574,800.00
Total Income	557,688.21	558,179.00	-490.79	2,413,046.16	2,338,052.00	74,994.16	3,574,800.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	16,909.80	28,628.00	-11,718.20	165,778.55	214,718.50	-48,939.95	372,181.00
51020MT - Salaries - OT	0.00	50.00	-50.00	0.00	290.00	-290.00	500.00
51030MT - Salaries - VAC	2,284.02	2,202.00	82.02	15,262.86	15,416.00	-153.14	26,426.00
51040MT - Salaries - SICK	1,973.92	1,697.00	276.92	10,906.39	11,879.00	-972.61	20,364.00
51050MT - Salaries - HOLIDAY	4,847.68	3,396.00	1,451.68	14,878.26	20,377.00	-5,498.74	23,773.00
51060MT - Salaries - ON CALL / STANDBY	2,443.89	2,241.75	202.14	16,747.21	15,692.25	1,054.96	26,901.00
51070MT - Salaries - CALL BACK	147.80	167.00	-19.20	761.40	1,167.00	-405.60	2,000.00
51100MT - Payroll Tax	782.51	722.54	59.97	5,072.62	5,419.04	-346.42	9,393.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	1,153.00	1,866.67	-713.67	3,200.00
51200MT - Worker's Comp	1,553.14	2,608.92	-1,055.78	11,753.41	19,566.92	-7,813.51	33,916.00
51300MT - Employee Group Insurance	6,480.86	9,699.25	-3,218.39	53,065.48	67,894.75	-14,829.27	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	82,801.08	98,165.77	-15,364.69	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	4,284.00	0.00	4,284.00	23,100.17	33,000.00	-9,899.83	60,000.00
51600MT - Nationwide ER Match	252.00	162.00	90.00	1,890.00	1,215.00	675.00	2,106.00
Total 51-MT - Salaries & Benefit - MAINT	52,027.42	64,929.90	-12,902.48	403,170.43	506,667.90	-103,497.47	867,305.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	40,833.28	45,674.76	-4,841.48	340,904.57	342,560.76	-1,656.19	593,772.00
51020OP - Salaries - OT	1,743.15	541.67	1,201.48	3,471.12	3,791.67	-320.55	6,500.00
51030OP - Salaries - VAC	2,629.34	3,887.00	-1,257.66	28,937.19	27,209.00	1,728.19	46,644.00
51040OP - Salaries - SICK	2,496.36	2,719.00	-222.64	17,152.92	19,033.00	-1,880.08	32,628.00
51050OP - Salaries - HOLIDAY	9,448.58	5,441.42	4,007.16	29,980.48	32,648.58	-2,668.10	38,090.00
51060OP - Salaries - ON CALL / STANDBY	3,954.81	2,946.67	1,008.14	22,971.81	20,626.67	2,345.14	35,360.00
51070OP - Salaries - Call Back	208.80	50.00	158.80	841.28	350.00	491.28	600.00
51100OP - Payroll Tax	956.90	1,148.46	-191.56	6,971.18	8,613.46	-1,642.28	14,930.00
51200OP - Worker's Comp	2,847.75	4,146.92	-1,299.17	20,671.39	31,101.92	-10,430.53	53,910.00
51300OP - Employee Group Insurance	13,283.75	11,811.58	1,472.17	82,353.55	82,681.06	-327.51	141,739.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	21,184.96	21,688.08	-503.12	157,869.00	162,660.58	-4,791.58	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

January 2022

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02/04/22
Accrual Basis

	Jan 22	Budget	\$ Over Budget	Jul '21 - Jan 22	YTD Budget	\$ Over Budget	Annual Budget
515000P · Seasonal OP Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
516000P · Nationwide ER Match	135.00	122.00	13.00	939.00	915.00	24.00	1,586.00
Total 51-OP · SALARIES & BENEFIT - OP	99,722.68	100,177.56	-454.88	713,063.49	732,191.70	-19,128.21	1,247,704.00
53-MT · PROFESSIONAL SVC-MAINT	233.81	364.33	-130.52	1,640.87	2,550.33	-909.46	4,372.00
539000MT · Other Professional Svc	233.81	364.33	-130.52	1,640.87	2,550.33	-909.46	4,372.00
Total 53-MT · PROFESSIONAL SVC-MAINT	233.81	364.33	-130.52	1,640.87	2,550.33	-909.46	4,372.00
53-OP · PROFESSIONAL SVC - OP	0.00	1,666.67	-1,666.67	0.00	11,666.65	-11,666.65	20,000.00
533000P · Engineering	5,761.58	4,724.08	1,037.50	27,800.28	33,068.56	-5,268.28	56,689.00
534000P · Laboratory Analysis	910.00	1,500.00	-590.00	50,167.28	52,000.00	-1,832.72	57,091.00
537000P · Permits & Fees	735.00	334.10	400.90	735.00	2,338.60	-1,603.60	4,009.00
539000P · Other Professional	7,406.58	8,224.85	-818.27	78,702.56	99,073.81	-20,371.25	137,789.00
Total 53-OP · PROFESSIONAL SVC - OP	0.00	416.67	-416.67	0.00	0.00	0.00	0.00
54-MT · SERVICE AND SUPPLIES - MAINT	0.00	0.00	0.00	0.00	2,916.67	-2,916.67	5,000.00
54040MT · Due & Subscription	0.00	0.00	0.00	0.00	2,916.67	-2,916.67	5,000.00
54060MT · Equipment Rental	1,042.15	810.00	232.15	7,733.78	5,670.00	2,063.78	9,720.00
54080MT · Clothing & Laundry	-7.16	1,743.10	-1,750.26	3,345.69	12,201.60	-8,855.91	20,917.00
54170MT · Auto Expense - General	848.12	641.42	206.70	3,714.49	4,489.92	-775.43	7,697.00
54182MT · Maintenance of Equipment	0.00	630.50	-630.50	5,248.34	4,413.50	834.84	7,566.00
54184MT · Maintenance of Structures	0.00	250.00	-250.00	477.95	1,750.00	-1,272.05	3,000.00
54200MT · Small Tools	208.99	324.83	-115.84	792.13	2,273.85	-1,481.72	3,898.00
54210MT · Supplies - Shop	0.00	324.83	-324.83	433.56	2,249.90	-1,816.34	3,857.00
54220MT · Supplies - Field	2,092.10	5,137.94	-3,045.84	21,745.94	35,965.44	-14,219.50	61,655.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	0.00	2,254.90	-2,254.90	15,016.91	15,784.40	-767.49	27,059.00
54-OP · SERVICE AND SUPPLIES - OP	0.00	1,435.83	-1,214.51	5,259.18	10,050.81	-4,791.63	17,230.00
54021OP · Auto Expense - Fuel	0.00	268.00	-268.00	1,575.90	1,876.00	-300.10	3,216.00
54022OP · Auto Expense - Mileage	221.32	108.33	112.99	12.59	758.31	-745.72	1,300.00
54023OP · Auto Expense - General	0.00	1,275.58	-1,275.58	0.00	8,929.06	-8,929.06	15,307.00
54030OP · Communication	0.00	324.33	-324.33	10,290.02	2,270.31	8,019.71	3,892.00
54040OP · Due & Subscription	0.00	6,592.42	-6,592.42	48,570.47	46,146.90	2,423.57	79,109.00
54050OP · Equipment Purchase	6,742.21	3,089.42	3,652.79	21,513.73	21,625.90	-112.17	37,073.00
54060OP · Equipment Rental	3,073.39	0.00	3,073.39	0.00	0.00	3,073.39	0.00
54075OP · Insurance - Vehicle	0.00	979.50	-979.50	6,300.87	6,856.50	-555.63	11,754.00
54078OP · Janitorial Service	711.15	150.08	561.07	577.64	1,050.56	-472.92	1,801.00
54080OP · Clothing & Laundry	0.00	9.50	-9.50	0.00	66.50	-66.50	114.00
54090OP · Lodge & Meals	0.00	5,955.25	-5,955.25	52,199.99	41,686.75	10,513.24	71,463.00
54100OP · Misc Expense	0.00	2,812.83	-2,812.83	19,395.91	19,689.81	-293.90	33,754.00
54180OP · Repairs & Maintenance	3,907.02	1,000.00	2,907.02	24,106.75	28,000.00	-3,893.25	31,814.00
54182OP · Maintenance of Equipment	529.88	525.25	0.63	2,431.76	3,676.75	-1,244.99	6,303.00
54184OP · Maintenance of Structures	566.00	88.75	477.25	1,133.75	621.25	512.50	1,065.00
54185OP · Memberships/Certifications	111.84	318.42	-206.58	1,584.26	2,228.90	-644.64	3,821.00
54200OP · Safety Equipment	-14.90	150.36	-165.26	15,454.24	17,039.15	-1,584.91	29,210.00
54200OP · Small Tools	150.36	2,434.17	-2,283.81	31,289.92	30,266.81	1,023.11	51,886.00
54220OP · Supplies	2,814.89	4,323.83	-1,508.94	4,527.65	4,000.00	527.65	9,231.00
54310OP · Special Dept - Chlorine / Salt	4,574.44	0.00	4,574.44	0.00	0.00	4,574.44	0.00
54320OP · Special Dept - Sludge /Chemical	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Profit & Loss Budget Performance
January 2022

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	Jan 22	Budget	\$ Over Budget	Jul '21 - Jan 22	YTD Budget	\$ Over Budget	Annual Budget
543400P · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	20,416.65	-20,416.65	35,000.00
544000P · Training	0.00	1,666.67	-1,666.67	4,455.34	11,666.65	-7,211.31	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	23,387.60	38,529.73	-15,142.13	265,761.88	294,707.97	-28,946.09	491,402.00
56 · UTILITIES - OP							
561000P · Telephone	6,485.52	4,922.42	1,563.10	34,051.49	34,456.90	-405.41	59,069.00
562100P · Utilities - Electric	9,052.87	9,191.50	-138.63	54,951.30	64,340.50	-9,389.20	110,298.00
562200P · Utilities - Gas	1,059.69	382.25	677.44	2,096.34	2,675.75	-579.41	4,587.00
562300P · Utilities - Water	972.40	903.00	69.40	5,841.92	6,321.00	-479.08	10,836.00
562400P · Utilities - Trash	1,055.66	532.58	523.08	3,694.81	3,728.06	-33.25	6,391.00
563000P · Refuse Disposal	402.50	196.33	206.17	1,649.09	1,374.31	274.78	2,356.00
Total 56 · UTILITIES - OP	19,028.64	16,128.08	2,900.56	102,284.95	112,896.52	-10,611.57	193,537.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,629.50	21,267.50	-638.00	144,406.50	148,872.50	-4,466.00	255,210.00
Total 59-MT · Depreciation - MAINT	20,629.50	21,267.50	-638.00	144,406.50	148,872.50	-4,466.00	255,210.00
59-OP · DEPR & AMORT - OP							
591000P · Depreciation - OP	27,441.66	26,030.08	1,411.58	192,091.62	182,210.56	9,881.06	312,361.00
Total 59-OP · DEPR & AMORT - OP	27,441.66	26,030.08	1,411.58	192,091.62	182,210.56	9,881.06	312,361.00
Total COGS	251,969.99	280,789.97	-28,819.98	1,922,868.24	2,115,136.73	-192,268.49	3,571,335.00
Gross Profit	305,718.22	277,389.03	28,329.19	490,177.92	222,915.27	267,262.65	3,465.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	21,098.66	25,346.92	-4,248.26	187,350.98	190,101.92	2,750.94	329,510.00
61020 · Salaries - OT ADM	58.47	40.00	18.47	409.30	200.00	209.30	400.00
61030 · Salaries - VAC ADM	982.02	2,263.42	-1,281.40	6,576.61	15,843.92	-9,267.31	27,161.00
61040 · Salaries - SICK ADM	25.18	707.33	-682.15	4,994.31	4,951.35	42.96	8,488.00
61050 · Salaries - HOLIDAY ADM	5,745.94	1,415.60	4,330.34	15,299.50	8,493.42	6,806.08	9,909.00
61100 · Payroll Tax - ADM	673.67	865.54	-191.87	6,041.96	6,491.54	-449.58	11,252.00
61200 · Worker's Comp - ADM	107.25	180.38	-73.13	817.66	1,352.88	-535.22	2,345.00
61300 · Employee Group Insurance - ADM	6,501.62	6,007.58	494.04	45,425.57	42,053.08	3,372.49	72,091.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	8,230.46	9,336.84	-1,106.38	69,792.08	70,026.34	-234.26	121,379.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	209.00	209.00	0.00	1,567.50	1,567.50	0.00	2,717.00
Total 61 · SALARIES AND BENEFIT - ADM	43,632.27	46,372.61	-2,740.34	338,275.47	341,081.95	-2,806.48	585,252.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	400.00	1,500.00	-1,100.00	3,900.00	10,500.00	-6,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	25.36	466.65	-441.29	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	116.65	-116.65	200.00
Total 62 · BOARD EXPENSES	400.00	1,583.34	-1,183.34	3,925.36	11,083.30	-7,157.94	19,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
January 2022

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Accrual Basis

	Jan 22	Budget	\$ Over Budget	Jul '21 - Jan 22	YTD Budget	\$ Over Budget	Annual Budget
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	1,390.00	-1,390.00	25,199.88	40,353.22	-15,153.34	58,457.00
63200 · County Services	8.00	108.17	-100.17	26.00	757.15	-731.15	1,298.00
63300 · Legal	0.00	5,000.00	-5,000.00	14,752.00	50,000.00	-35,248.00	90,000.00
63500 · Software Support - ADM	535.57	1,250.00	-714.43	4,171.95	8,750.00	-4,578.05	15,000.00
63900 · Other Professional - ADM	2,404.59	2,449.58	-44.99	13,302.75	17,147.06	-3,844.31	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	2,948.16	10,197.75	-7,249.59	57,452.58	117,007.43	-59,554.85	194,150.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	840.33	920.00	-79.67	8,019.24	7,582.96	436.28	14,054.00
64040 · Computer Expense	0.00	1,083.35	-1,083.35	5,081.01	7,583.33	-2,502.32	13,000.00
64045 · Due & Subscription	866.97	305.00	561.97	2,131.52	2,135.00	-3.48	3,660.00
64050 · Contract Labor	0.00	0.00	0.00	1,632.93	1,632.93	0.00	1,632.93
64080 · Janitorial Service	720.00	790.50	-70.50	5,220.00	5,533.50	-313.50	9,486.00
64090 · Lease Equipment - ADM	0.00	515.17	-515.17	1,680.08	3,606.15	-1,926.07	6,182.00
64095 · Legal Notice	0.00	229.75	-229.75	2.00	1,148.75	-1,146.75	2,757.00
64120 · Office Expense	3,714.73	340.25	3,374.48	5,816.45	2,381.75	3,434.70	4,083.00
64130 · Office Supplies	124.41	670.92	-546.51	2,356.26	4,696.40	-2,340.14	8,051.00
64135 · Penalties	0.00	0.00	0.00	528.79	528.79	0.00	528.79
64140 · Pest Control	345.00	400.17	-55.17	3,201.00	2,801.15	399.85	4,802.00
64150 · Postage & Delivery	3,000.00	3,106.85	-106.85	12,058.70	14,516.90	-2,458.20	22,732.00
64160 · Printing & Publications	0.00	1,333.33	-1,333.33	8,186.73	9,333.31	-1,146.58	16,000.00
64170 · Public Relation	990.00	808.92	181.08	4,932.05	5,662.40	-730.35	9,707.00
64180 · Maintenance of Equipment	0.00	180.67	-180.67	519.59	1,264.65	-745.06	2,168.00
64190 · Maintenance of Structure	1,218.37	1,250.00	-31.63	3,641.64	8,750.00	-5,108.36	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	2,916.65	-2,916.65	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	175.00	-175.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	166.82	700.00	-533.18	1,200.00
66000 · Payroll Expenses	61.25	83.92	-22.67	467.25	587.40	-120.15	1,007.00
Total 64 · SERVICES AND SUPPLIES - ADM	11,881.06	12,560.47	-679.41	65,642.06	81,375.30	-15,733.24	139,189.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	4,195.99	4,487.00	-291.01	4,487.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	4,195.99	4,487.00	-291.01	4,487.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	455.58	568.58	-113.00	3,189.06	3,980.06	-791.00	6,823.00
Total 69 · DEPR & AMORT - ADM	455.58	568.58	-113.00	3,189.06	3,980.06	-791.00	6,823.00
Total Expense	59,317.07	71,282.75	-11,965.68	472,680.52	559,015.04	-86,334.52	948,901.00
Net Ordinary Income	246,401.15	206,106.28	40,294.87	17,497.40	-336,099.77	353,597.17	-945,436.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	21,127.24	24,507.22	-3,379.98	742,003.23	616,845.44	125,157.79	1,142,400.00
71300 · Prop Taxes-PRI SEC & UNSEC	498.26	365.51	132.75	10,102.19	4,509.88	5,592.31	6,600.00
71500 · Int & Pen Delinquent Taxes	75.93	49.10	26.83	928.71	645.21	283.50	1,000.00
Total 71 · PROP TAXES	21,701.43	24,921.83	-3,220.40	753,034.13	622,000.53	131,033.60	1,150,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
January 2022

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Accrual Basis

	Jan 22	Budget	\$ Over Budget	Jul '21 - Jan 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	14.38	114.55	-100.17	622.53	429.43	193.10	530.00
72500 · Special Assessment SU01-DLQ&PEN	27.84	150.06	-122.22	8,335.31	4,772.90	3,562.41	10,326.00
Total 72 · SPECIAL ASSESSMENTS	42.22	264.61	-222.39	19,967.84	16,702.33	3,265.51	22,356.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	3,393.47	3,485.04	-91.57	4,847.84	4,985.95	-138.11	10,089.00
Total 73 · GRANTS AND AIDS	3,393.47	3,485.04	-91.57	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	8,232.88	4,029.58	4,203.30	47,913.92	28,207.10	19,706.82	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	-53,143.23	0.00	-53,143.23	-122,277.77	0.00	-122,277.77	0.00
78000 · Gain / Loss on Sales of Fixed A	-11,111.00			-11,111.00			
79500 · Other Income	0.00	83.33	-83.33	0.00	583.31	-583.31	1,000.00
Total 79 · OTHER INCOMES	-56,021.35	4,112.91	-60,134.26	-85,474.85	28,790.41	-114,265.26	49,355.00
Total Other Income	-30,884.23	32,784.39	-63,668.62	696,115.87	672,479.22	23,636.65	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	61.54	77.92	-16.38	1,871.84	1,226.30	645.54	2,685.00
Total 80 · OTHER EXPENSES	61.54	77.92	-16.38	1,871.84	1,226.30	645.54	2,685.00
Total Other Expense	61.54	77.92	-16.38	1,871.84	1,226.30	645.54	2,685.00
Net Other Income	-30,945.77	32,706.47	-63,652.24	694,244.03	671,252.92	22,991.11	1,229,115.00
Net Income	215,455.38	238,812.75	-23,357.37	711,741.43	335,153.15	376,588.28	283,679.00

Crestline Sanitation District
Statement of Cash Flows
 January 2022

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	Jan 22
OPERATING ACTIVITIES	
Net Income	215,455.38
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-153,643.49
12100 · A/R - Pilot Rock	-650.00
12410 · COBRA Dental	-0.54
12700 · Pumped Waste	164.25
13300 · SU01-Dehq Tax Roll Receivable	1,460.24
13350 · SS01 - Sewer Availability Recv	365.65
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	4,508.14
20000 · Accounts Payable	-2,127.09
21300 · Unclaimed Checks	3.71
21600 · Employee Appreciation Fund	50.91
22000 · Payroll Liabilities	-467.75
Net cash provided by Operating Activities	75,195.63
INVESTING ACTIVITIES	
15400 · Vehicles	46,956.00
16200 · Accm.Depr - Improvement to Land	10,569.75
16300 · Accm Depr - Structures & Imprv	26,071.93
16400 · Accm Depr - Vehicles	-18,437.58
16500 · Accm Depr - Equipment	2,421.83
16800 · Accm. Amortization	4,145.32
16900 · Accm Depr - Capital Lease Asset	660.49
17340 · SCADA System	-10,252.64
17345 · Miscellaneous Upgrades	-14,984.31
17810 · Engineering-HC Bldg & Clarifier	-4,632.50
17850 · N.O.V.	-3,930.00
17870 · HC Lab Roof & Belt Press Roof	-12,652.13
Net cash provided by Investing Activities	25,936.16
Net cash increase for period	101,131.79
Cash at beginning of period	11,012,020.00
Cash at end of period	11,113,151.79

