



# Crestline Sanitation District

## Executive Summary - April 2023

### SUMMARY STATEMENT OF NET POSITION

	4/30/2023	4/30/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 11,315,174	\$ 11,017,614	\$ 297,560	\$ 8,800,366
Receivables	1,039,956	958,336	81,620	1,197,241
Other current assets	111,276	85,662	25,614	187,529
<b>Total current assets</b>	<b>12,466,406</b>	<b>12,061,612</b>	<b>404,794</b>	<b>10,185,136</b>
Capital assets, net	16,270,425	10,119,054	6,151,371	13,597,219
Deferred outflows of resources	1,903,001	3,161,243	(1,258,242)	2,007,855
<b>Total Assets and Deferred Outflows of Resources</b>	<b>30,639,832</b>	<b>25,341,909</b>	<b>5,297,923</b>	<b>25,790,210</b>
Current liabilities	176,786	199,263	(22,477)	225,036
Noncurrent liabilities	5,995,126	5,682,863	312,263	2,360,154
Deferred inflows of resources	2,617,143	151,152	2,465,991	2,411,644
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>8,789,055</b>	<b>6,033,278</b>	<b>2,755,777</b>	<b>4,996,834</b>
<b>Net Position</b>	<b>\$ 21,850,777</b>	<b>\$ 19,308,631</b>	<b>\$ 2,542,146</b>	<b>\$ 20,793,376</b>

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

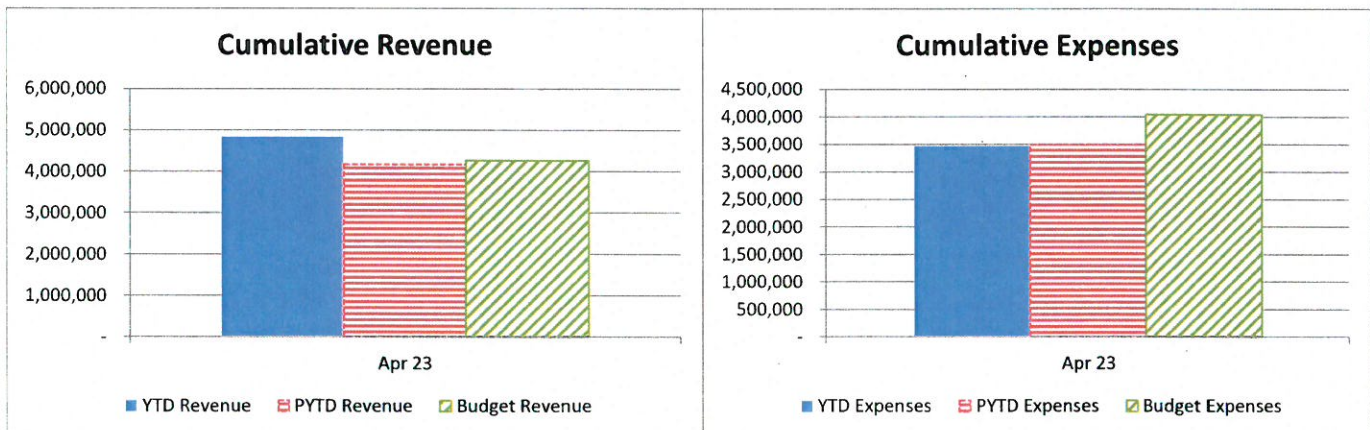
	Apr 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 5,177	\$ 2,992,270	\$ 2,972,459	\$ 19,811
Operating expenses	(247,616)	(2,749,054)	(3,181,788)	432,734
Administrative expenses	(59,823)	(712,544)	(855,929)	143,385
Other income	529,850	1,847,882	1,294,180	553,702
Other expenses	(1,265)	(3,686)	(3,078)	(608)
<b>Change in net position</b>	<b>\$ 226,323</b>	<b>\$ 1,374,868</b>	<b>\$ 225,844</b>	<b>\$ 1,149,024</b>

### LIQUIDITY RATIOS

	4/30/2023	4/30/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	64.0	55.3	8.7	44.1
Current ratio (current assets / current liabilities)	70.5	60.5	10.0	50.5
Working capital (current assets - current liabilities)	\$ 12,289,620	\$ 11,862,349	\$ 427,271	\$ 10,767,022

### CAPITAL BUDGET

	Apr 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 12,946	\$ 276,604	\$ 1,001,400	\$ 724,796
Master Plan Projects	1,111,845	4,398,619	8,900,000	4,501,381





**Crestline Sanitation District**  
**Balance Sheet**  
 As of April 30, 2023

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 Accrual Basis

Apr 30, 23

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	5,441,825.37
10200 · Cash in Bank - Payroll	93,193.10
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	<b>5,535,517.77</b>
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	83,697.31
11101 · Investments - Wealth&Fiduciary	4,929,528.87
11200 · Investments - CalTRUST	766,430.05
<b>Total 11 · INVESTMENTS</b>	<b>5,779,656.23</b>
<b>Total Checking/Savings</b>	<b>11,315,174.00</b>
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	344,215.33
12100 · A/R - Pilot Rock	2,231.01
12400 · COBRA Receivable	4,547.16
12410 · COBRA Dental	485.75
12700 · Pumped Waste	1,345.64
<b>Total 12 · ACCTS RECEIVABLE</b>	<b>352,824.89</b>
<b>Total Accounts Receivable</b>	<b>352,824.89</b>
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Dehq Tax Roll Receivable	115,004.94
13350 · SS01 - Sewer Availability Recv	5,680.72
13500 · Accrued A/R	566,445.63
<b>Total 13 · OTHER RECEIVABLE</b>	<b>687,131.29</b>

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<b>14 · PREPAID</b>	
14100 · Prepaid Expense	1,391.22
14200 · Prepaid Insurance	52,097.32
14300 · Prepaid Worker's Comp	43,338.25
<b>Total 14 · PREPAID</b>	96,826.79
<b>Total Other Current Assets</b>	798,407.04
<b>Total Current Assets</b>	12,466,405.93
<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	-16,288,867.36
16300 · Accm Depr - Structures & Imprv	-5,884,822.23
16400 · Accm Depr - Vehicles	-1,048,259.90
16500 · Accm Depr - Equipment	-522,753.11
16800 · Accm. Amortization	-233,513.28
16900 · Accm Depr - Capital Lease Asset	-36,327.10
<b>Total 16 · ACCM DEPRECIATIONS</b>	-24,014,542.98
<b>Total Fixed Assets</b>	9,064,080.15
<b>Other Assets</b>	
<b>17 · CIP</b>	
17201 · Folder/Inserter Billing Machine	14,860.88
17220 · Slip Lining & Manhole Raising	113,585.50
17340 · SCADA System	85,937.88
17345 · Miscellaneous Upgrades	462.62
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.	188,665.15

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17890 · HC Dewatering Bldg & Clarifier	4,674,844.14
17891 · HC Engineering & Mgmt	1,029,810.33
<b>Total 17 · CIP</b>	<b>7,206,344.48</b>
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	370,342.00
19830 · Deferred Outflows - Actuarial	361,974.00
19850 · Deferred Outflow-OPEB Actuarial	1,170,685.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	<b>1,903,001.00</b>
<b>Total Other Assets</b>	<b>9,109,345.48</b>
<b>TOTAL ASSETS</b>	<b>30,639,831.56</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	13,419.10
20000 · Accounts Payable	13,419.10
<b>Total Accounts Payable</b>	<b>13,419.10</b>
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,672.44
21600 · Employee Appreciation Fund	4,174.63
<b>Total 21 · OTHER CURRENT LIAB.</b>	<b>5,847.07</b>
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	-450.00
22100 · Payroll Tax Payable	-68.24
<b>Total 22 · PR LIABILITIES</b>	<b>-518.24</b>
<b>23 · ACCRUED LIABILITIES</b>	
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>	<b>72,932.63</b>

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	Apr 30, 23
<b>24 · OTHER LIABILITIES</b>	
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
<b>Total 24 · OTHER LIABILITIES</b>	<b>85,104.39</b>
<b>Total Other Current Liabilities</b>	<b>163,365.85</b>
<b>Total Current Liabilities</b>	<b>176,784.95</b>
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27100 · Loan Payable - SRF	4,334,598.00
27300 · Capital Lease Obligation	10,932.88
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
<b>Total 27 · LONG TERM LIABILITIES</b>	<b>5,995,126.45</b>
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	1,312,855.00
29850 · Deferred Inflows-OPEB Actuarial	1,304,288.00
<b>Total 29 · DEFERRED INFLOWS</b>	<b>2,617,143.00</b>
<b>Total Long Term Liabilities</b>	<b>8,612,269.45</b>
<b>Total Liabilities</b>	<b>8,789,054.40</b>
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
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
<b>Total 34000 · Board Designated Reserves</b>	<b>11,692,910.00</b>
<b>Total 30 · NET ASSETS</b>	<b>20,475,909.21</b>

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Net Income	1,374,867.95
Total Equity	21,850,777.16
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>30,639,831.56</b>





**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**April 2023**

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Ordinary Income/Expense	Apr 23	Budget	\$ Over Budget	Jul '22 - Apr 23	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>							
40 - REVENUE							
41000 - Sewer Service Fees	1,493.04	3,438.65	-1,945.61	2,788,163.00	2,791,712.08	-3,549.08	3,351,100.00
42000 - Sewer Penalties	-187.05	22,500.00	-22,687.05	84,712.10	82,500.00	2,212.10	108,100.00
43000 - Pumped Waste Permits	3,209.20	3,033.00	176.20	26,857.59	30,330.00	-3,472.41	36,400.00
44000 - Permit & Inspection Fees	0.00	133.33	-133.33	438.00	1,333.30	-895.30	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	83,247.60	60,000.00	23,247.60	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	8,659.59	6,500.00	2,159.59	7,800.00
48000 - Other Service Fees	12.00	8.33	3.67	180.00	83.30	96.70	100.00
49000 - Other Charges	0.00	0.00	0.00	12.00	0.00	12.00	0.00
<b>Total 40 - REVENUE</b>	<b>5,177.19</b>	<b>29,763.31</b>	<b>-24,586.12</b>	<b>2,992,269.88</b>	<b>2,972,458.68</b>	<b>19,811.20</b>	<b>3,625,100.00</b>
<b>Total Income</b>	<b>5,177.19</b>	<b>29,763.31</b>	<b>-24,586.12</b>	<b>2,992,269.88</b>	<b>2,972,458.68</b>	<b>19,811.20</b>	<b>3,625,100.00</b>
<b>Cost of Goods Sold</b>							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	25,856.90	31,988.46	-6,131.56	239,811.31	335,878.83	-96,067.52	415,850.00
51020MT - Salaries - OT	21.68	0.00	21.68	2,905.00	500.00	2,405.00	500.00
51030MT - Salaries - VAC	1,446.86	3,505.26	-2,058.40	11,191.55	23,502.22	-12,310.67	27,630.00
51040MT - Salaries - SICK	529.84	1,017.98	-488.14	12,074.88	16,105.05	-4,030.17	22,700.00
51050MT - Salaries - HOLIDAY	0.00	433.60	-433.60	16,619.52	25,656.00	-9,036.48	26,500.00
51060MT - Salaries - ON CALL / STANDBY	1,031.25	2,028.76	-997.51	19,530.79	22,592.72	-3,061.93	26,900.00
51070MT - Salaries - CALL BACK	373.58	108.26	265.32	2,341.62	1,824.64	516.98	2,000.00
51100MT - Payroll Tax	412.69	812.80	-400.11	5,097.54	8,318.77	-3,221.23	10,390.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	2,666.66	-2,666.66	3,200.00
51200MT - Worker's Comp	3,587.52	5,055.37	-1,467.85	38,290.95	53,081.48	-14,790.53	65,720.00
51300MT - Employee Group Insurance	6,690.19	11,576.67	-4,886.48	60,481.87	106,906.66	-46,424.79	130,060.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	9,114.53	13,976.16	-4,861.63	92,291.07	146,749.64	-54,458.57	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	100,000.00	-89,767.00	120,000.00
51600MT - Nationwide ER Match	264.00	242.30	21.70	2,718.00	2,544.15	173.85	3,150.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>49,329.04</b>	<b>81,012.29</b>	<b>-31,683.25</b>	<b>513,587.10</b>	<b>846,326.82</b>	<b>-332,739.72</b>	<b>1,036,290.00</b>
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	39,703.43	47,050.76	-7,347.33	479,566.70	494,033.04	-14,466.34	611,660.00
51020OP - Salaries - OT	1,119.93	541.67	578.26	4,991.22	5,416.66	-425.44	6,500.00
51030OP - Salaries - VAC	1,834.70	3,423.02	-1,588.32	47,306.94	41,649.55	5,657.39	50,900.00
51040OP - Salaries - SICK	4,490.20	2,813.33	1,676.87	29,365.50	28,173.34	1,192.16	33,760.00
51050OP - Salaries - HOLIDAY	161.24	253.44	-92.20	34,316.69	38,041.69	-3,725.00	39,410.00
51060OP - Salaries - ON CALL / STANDBY	3,694.51	3,385.83	308.68	35,322.47	33,858.34	1,464.13	40,630.00
51070OP - Salaries - Call Back	825.64	166.67	658.97	5,787.98	1,666.66	4,121.32	2,000.00
51100OP - Payroll Tax	835.62	1,194.62	-359.00	10,076.21	12,543.48	-2,467.27	15,530.00
51200OP - Worker's Comp	6,353.86	6,245.38	108.48	75,345.95	65,576.52	9,769.43	81,190.00
51300OP - Employee Group Insurance	10,404.15	12,586.75	-2,182.60	117,260.49	113,876.50	3,383.99	139,050.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	15,077.30	21,820.76	-6,743.46	194,606.81	229,118.04	-34,511.23	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**  
**April 2023**

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 Accrual Basis

	Apr 23	Budget	\$ Over Budget	Jul '22 - Apr 23	YTD Budget	\$ Over Budget	Annual Budget
51500OP · Seasonal OP Workers	1,380.00	0.00	1,380.00	12,690.00	0.00	12,690.00	0.00
51600OP · Nationwide ER Match	105.00	160.00	-55.00	1,862.50	1,680.00	182.50	2,080.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	85,985.58	99,642.23	-13,656.65	1,048,499.46	1,065,633.82	-17,134.36	1,306,380.00
53-MT · PROFESSIONAL SVC-MAINT	112.20	303.33	-191.13	2,692.55	3,033.30	-340.75	3,640.00
53900MT · Other Professional Svc	112.20	303.33	-191.13	2,692.55	3,033.30	-340.75	3,640.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	112.20	303.33	-191.13	2,692.55	3,033.30	-340.75	3,640.00
53-OP · PROFESSIONAL SVC - OP	0.00	1,666.67	-1,666.67	5,499.50	16,666.66	-11,167.16	20,000.00
53300OP · Engineering	9,488.48	4,653.33	4,835.15	51,617.12	46,533.34	5,083.78	55,840.00
53400OP · Laboratory Analysis	0.00	375.26	-375.26	53,164.26	54,690.00	-1,525.74	54,950.00
53700OP · Permits & Fees	0.00	10.00	-10.00	4,856.96	2,000.00	2,856.96	2,020.00
53900OP · Other Professional	0.00	10.00	-10.00	4,856.96	2,000.00	2,856.96	2,020.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	9,488.48	6,705.26	2,783.22	115,137.84	119,890.00	-4,752.16	132,810.00
54-MT · SERVICE AND SUPPLIES - MAINT	0.00	107.50	-107.50	0.00	1,075.00	-1,075.00	1,290.00
54060MT · Equipment Rental	802.16	915.38	-113.22	11,112.09	9,611.52	1,500.57	11,900.00
54080MT · Clothing & Laundry	340.45	1,072.50	-732.05	25,229.79	10,725.00	14,504.79	12,870.00
54170MT · Auto Expense - General	3,019.79	1,185.83	1,833.96	12,432.32	11,858.34	573.98	14,230.00
54182MT · Maintenance of Equipment	1.28	304.17	-302.89	1,504.56	3,041.66	-1,537.10	3,650.00
54184MT · Maintenance of Structures	0.00	105.83	-105.83	1,568.36	1,058.30	510.06	1,270.00
54200MT · Small Tools	4.30	173.33	-169.03	2,006.42	1,733.34	273.08	2,080.00
54210MT · Supplies - Shop	82.49	155.00	-72.51	1,103.64	1,550.00	-446.36	1,860.00
54220MT · Supplies - Field	4,250.47	4,019.54	230.93	54,957.18	40,653.16	14,304.02	49,150.00
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	4,250.47	4,019.54	230.93	54,957.18	40,653.16	14,304.02	49,150.00
54-OP · SERVICE AND SUPPLIES - OP	5,057.16	2,972.50	2,084.66	34,684.84	29,725.00	4,959.84	35,670.00
54021OP · Auto Expense - Fuel	1,484.95	880.83	604.12	9,966.15	8,808.34	1,157.81	10,570.00
54023OP · Auto Expense - General	187.23	272.50	-85.27	3,545.11	2,725.00	820.11	3,270.00
54030OP · Communication	0.00	30.00	-30.00	0.00	300.00	-300.00	360.00
54040OP · Due & Subscription	0.00	379.17	-379.17	1,057.07	3,791.66	-2,734.59	4,550.00
54050OP · Equipment Purchase	0.00	883.33	-883.33	14,343.93	8,833.30	5,510.63	10,600.00
54060OP · Equipment Rental	8,117.95	11,760.83	-3,642.88	81,255.38	105,608.30	-24,352.92	129,130.00
54070OP · Insurance	3,126.41	3,165.83	-39.42	31,264.10	31,658.30	-394.20	37,990.00
54075OP · Insurance - Vehicle	789.97	981.52	-191.55	9,793.73	9,981.08	-187.35	12,110.00
54080OP · Clothing & Laundry	0.00	155.00	-155.00	48.18	1,550.00	-1,501.82	1,860.00
54090OP · Lodge & Meals	0.00	10.00	-10.00	0.00	100.00	-100.00	120.00
54100OP · Misc Expense	1,885.90	7,309.17	-5,423.27	55,387.82	73,091.66	-17,703.84	87,710.00
54182OP · Maintenance of Equipment	6,980.74	2,972.50	4,008.24	15,733.01	29,725.00	-13,991.99	35,670.00
54184OP · Maintenance of Structures	150.00	600.00	-450.00	34,660.62	31,450.00	3,210.62	32,750.00
54185OP · Memberships/Certifications	66.78	540.00	-473.22	3,262.27	5,400.00	-2,137.73	6,480.00
54190OP · Safety Equipment	21.54	65.83	-44.29	907.19	658.30	248.89	790.00
54200OP · Small Tools	23.69	328.33	-304.64	2,883.07	3,283.34	-400.27	3,940.00
54220OP · Supplies	3,526.33	2,461.67	1,064.66	30,390.85	24,616.66	5,774.19	29,540.00
54310OP · Special Dept - Chlorine / Salt	1,288.95	4,412.50	-3,123.55	33,399.79	44,125.00	-10,725.21	52,950.00
54320OP · Special Dept - Sludge /Chemical	3,105.80	769.17	2,336.63	5,869.29	7,691.66	-1,822.37	9,230.00
54330OP · Special Dept - Oxygen/Propane	0.00	2,916.67	-2,916.67	0.00	29,166.66	-29,166.66	35,000.00
54340OP · Special Dept - Emergency	0.00	1,666.67	-1,666.67	2,799.05	16,666.66	-13,867.61	20,000.00
54400OP · Training	35,813.40	45,534.02	-9,720.62	371,251.45	468,955.92	-97,704.47	560,290.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	35,813.40	45,534.02	-9,720.62	371,251.45	468,955.92	-97,704.47	560,290.00

# Crestline Sanitation District

## Profit & Loss Budget Performance

### April 2023

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Accrual Basis

	Apr 23	Budget	\$ Over Budget	Jul '22 - Apr 23	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	5,293.85	5,137.50	156.35	52,426.64	51,375.00	1,051.64	61,650.00
56210OP · Utilities - Electric	12,684.41	9,451.67	3,232.74	111,210.67	94,516.66	16,694.01	113,420.00
56220OP · Utilities - Gas	1,240.79	359.17	881.62	9,866.11	5,511.66	4,354.45	6,230.00
56230OP · Utilities - Water	2,310.40	914.17	1,396.23	10,058.60	9,141.66	916.94	10,970.00
56240OP · Utilities - Trash	0.00	555.83	-555.83	6,089.21	5,558.30	530.91	6,670.00
56300OP · Refuse Disposal	0.00	218.33	-218.33	420.00	2,183.30	-1,763.30	2,620.00
<b>Total 56 · UTILITIES - OP</b>	<b>21,529.45</b>	<b>16,636.67</b>	<b>4,892.78</b>	<b>190,071.23</b>	<b>168,286.58</b>	<b>21,784.65</b>	<b>201,560.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	205,020.92	219,775.00	-14,754.08	263,730.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>20,310.98</b>	<b>21,977.50</b>	<b>-1,666.52</b>	<b>205,020.92</b>	<b>219,775.00</b>	<b>-14,754.08</b>	<b>263,730.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	20,796.60	24,923.33	-4,126.73	247,836.36	249,233.34	-1,396.98	299,080.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>20,796.60</b>	<b>24,923.33</b>	<b>-4,126.73</b>	<b>247,836.36</b>	<b>249,233.34</b>	<b>-1,396.98</b>	<b>299,080.00</b>
<b>Total COGS</b>	<b>247,616.20</b>	<b>300,754.17</b>	<b>-53,137.97</b>	<b>2,749,054.09</b>	<b>3,181,787.94</b>	<b>-432,733.85</b>	<b>3,852,930.00</b>
<b>Gross Profit</b>	<b>-242,439.01</b>	<b>-270,990.86</b>	<b>28,551.85</b>	<b>243,215.79</b>	<b>-209,329.26</b>	<b>452,545.05</b>	<b>-227,830.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	26,672.00	29,820.76	-3,148.76	314,379.69	313,117.98	1,261.71	387,670.00
61020 · Salaries - OT ADM	0.00	52.50	-52.50	1,924.25	525.00	1,399.25	630.00
61030 · Salaries - VAC ADM	0.00	4,152.50	-4,152.50	10,411.57	41,525.00	-31,113.43	49,830.00
61040 · Salaries - SICK ADM	0.00	650.00	-650.00	13,165.92	7,080.00	6,085.92	8,380.00
61050 · Salaries - HOLIDAY ADM	0.00	0.00	0.00	16,721.28	17,981.54	-1,260.26	19,480.00
61100 · Payroll Tax - ADM	511.03	924.62	-413.59	7,990.30	9,708.48	-1,718.18	12,020.00
61200 · Worker's Comp - ADM	292.04	326.16	-34.12	3,271.40	3,424.64	-153.24	4,240.00
61300 · Employee Group Insurance - ADM	5,924.78	6,619.17	-694.39	56,623.44	54,191.70	2,431.74	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	9,336.78	9,193.84	142.94	88,365.81	96,535.36	-8,169.55	119,520.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	220.00	209.24	10.76	1,889.00	2,196.96	-307.96	2,720.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>42,956.63</b>	<b>51,948.79</b>	<b>-8,992.16</b>	<b>514,742.66</b>	<b>546,286.66</b>	<b>-31,544.00</b>	<b>671,920.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	500.00	1,500.00	-1,000.00	5,900.00	15,000.00	-9,100.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	240.14	666.66	-426.52	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	166.66	-166.66	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>500.00</b>	<b>1,583.34</b>	<b>-1,083.34</b>	<b>6,140.14</b>	<b>15,833.32</b>	<b>-9,693.18</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	1,871.00	5,826.38	-3,955.38	41,841.76	39,027.24	2,814.52	45,000.00
63200 · County Services	4.00	108.33	-104.33	62.00	1,083.30	-1,021.30	1,300.00
63300 · Legal	0.00	4,166.67	-4,166.67	22,282.50	41,666.66	-19,384.16	50,000.00
63500 · Software Support - ADM	275.00	771.67	-496.67	5,384.46	7,716.66	-2,332.20	9,260.00
63900 · Other Professional - ADM	4,448.58	8,384.17	-3,935.59	27,931.64	83,841.66	-55,910.02	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>6,598.58</b>	<b>19,257.22</b>	<b>-12,658.64</b>	<b>97,502.36</b>	<b>173,335.52</b>	<b>-75,833.16</b>	<b>206,170.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**April 2023**

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 Accrual Basis

	Apr 23	Budget	\$ Over Budget	Jul '22 - Apr 23	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	1,555.73	1,600.00	-44.27	13,051.11	12,500.00	551.11	15,020.00
64040 · Computer Expense	0.00	736.67	-736.67	6,047.88	7,366.66	-1,318.78	8,840.00
64045 · Due & Subscription	511.74	312.50	199.24	4,152.44	3,125.00	1,027.44	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	7,200.00	7,575.00	-375.00	9,090.00
64090 · Lease Equipment - ADM	0.00	0.00	0.00	2,425.48	2,629.96	-204.48	3,470.00
64095 · Legal Notice	0.00	112.50	-112.50	349.20	1,125.00	-775.80	1,350.00
64120 · Office Expense	414.16	350.00	64.16	2,805.74	3,500.00	-694.26	4,200.00
64130 · Office Supplies	734.30	676.67	57.63	5,292.01	6,766.66	-1,474.65	8,120.00
64135 · Penalties	0.00	45.83	-45.83	0.00	458.34	-458.34	550.00
64140 · Pest Control	452.00	455.00	-3.00	4,118.00	4,550.00	-432.00	5,460.00
64150 · Postage & Delivery	0.00	720.00	-720.00	15,142.09	18,520.00	-3,377.91	22,240.00
64160 · Printing & Publications	0.00	1,490.83	-1,490.83	8,045.81	14,908.30	-6,862.49	17,890.00
64170 · Public Relation	1,158.00	747.50	410.50	10,507.99	7,475.00	3,032.99	8,970.00
64180 · Maintenance of Equipment	228.71	180.83	47.88	1,476.87	1,808.30	-331.43	2,170.00
64190 · Maintenance of Structure	3,443.48	1,250.00	2,193.48	7,815.43	12,500.00	-4,684.57	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	4,166.70	-4,166.70	5,000.00
64240 · Travel	0.00	25.00	-25.00	22.50	250.00	-227.50	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	383.01	1,000.00	-616.99	1,200.00
66000 · Payroll Expenses	66.50	50.83	15.67	658.00	508.30	149.70	610.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>9,284.62</b>	<b>10,028.33</b>	<b>-743.71</b>	<b>89,493.56</b>	<b>110,733.22</b>	<b>-21,239.66</b>	<b>133,230.00</b>
<b>68 · BAD DEBTS</b>							
68100 · Bad Debt Expense	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>4,490.00</b>	<b>-4,490.00</b>	<b>4,490.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	482.86	525.00	-42.14	4,664.92	5,250.00	-585.08	6,300.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>482.86</b>	<b>525.00</b>	<b>-42.14</b>	<b>4,664.92</b>	<b>5,250.00</b>	<b>-585.08</b>	<b>6,300.00</b>
<b>Total Expense</b>	<b>59,822.69</b>	<b>83,342.68</b>	<b>-23,519.99</b>	<b>712,543.64</b>	<b>855,928.72</b>	<b>-143,385.08</b>	<b>1,041,110.00</b>
<b>Net Ordinary Income</b>	<b>-302,261.70</b>	<b>-354,333.54</b>	<b>52,071.84</b>	<b>-469,327.85</b>	<b>-1,065,257.98</b>	<b>595,930.13</b>	<b>-1,268,940.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	506,283.67	415,015.77	91,267.90	1,467,575.07	1,192,798.19	274,776.88	1,258,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	352.28	443.54	-91.28	15,881.68	11,231.07	4,650.61	12,400.00
71500 · Int & Pen Delinquent Taxes	50.28	78.81	-28.53	1,117.46	1,068.99	48.47	1,300.00
<b>Total 71 · PROP TAXES</b>	<b>506,686.21</b>	<b>415,538.12</b>	<b>91,148.09</b>	<b>1,484,574.21</b>	<b>1,205,098.25</b>	<b>279,475.96</b>	<b>1,272,600.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessment - CURRENT	0.00			10,940.00	11,100.00	-160.00	11,100.00
72300 · Special Assessment-DELO&PENALTY	3.88	276.87	-272.99	718.70	638.64	80.06	800.00
72500 · Special Assessment SU01-DLQ&PEN	5,837.10	2,000.00	3,837.10	15,041.34	10,300.00	4,741.34	16,300.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>5,840.98</b>	<b>2,276.87</b>	<b>3,564.11</b>	<b>26,700.04</b>	<b>22,038.64</b>	<b>4,661.40</b>	<b>28,200.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	4,664.94	5,013.23	-348.29	10,000.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,664.94</b>	<b>5,013.23</b>	<b>-348.29</b>	<b>10,000.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**April 2023**

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	Apr 23	Budget	\$ Over Budget	Jul '22 - Apr 23	YTD Budget	\$ Over Budget	Annual Budget
<b>76 - CONNECTION FEE</b>							
76000 · Connection Fees	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
<b>Total 76 - CONNECTION FEE</b>	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
<b>79 - OTHER INCOMES</b>							
77000 · Interest Income	8,621.11	1,577.08	7,044.03	96,105.56	61,879.76	34,225.80	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	5,463.54	0.00	5,463.54	-24,882.71	0.00	-24,882.71	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	3,238.30	0.00	3,238.30	3,238.30	0.00	3,238.30	0.00
79500 · Other Income	0.00	0.00	0.00	250,000.00	150.00	249,850.00	300.00
<b>Total 79 - OTHER INCOMES</b>	17,322.95	1,577.08	15,745.87	324,461.15	62,029.76	262,431.39	72,300.00
<b>Total Other Income</b>	529,850.14	419,392.07	110,458.07	1,847,882.16	1,294,179.88	553,702.28	1,383,100.00
<b>Other Expense</b>							
<b>80 - OTHER EXPENSES</b>							
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	1,265.91	1,042.77	223.14	3,686.36	3,077.84	608.52	3,300.00
<b>Total 80 - OTHER EXPENSES</b>	1,265.91	1,042.77	223.14	3,686.36	3,077.84	608.52	3,300.00
<b>Total Other Expense</b>	1,265.91	1,042.77	223.14	3,686.36	3,077.84	608.52	3,300.00
<b>Net Other Income</b>	528,584.23	418,349.30	110,234.93	1,844,195.80	1,291,102.04	553,093.76	1,379,800.00
<b>Net Income</b>	<b>226,322.53</b>	<b>64,015.76</b>	<b>162,306.77</b>	<b>1,374,867.95</b>	<b>225,844.06</b>	<b>1,149,023.89</b>	<b>110,860.00</b>



**Crestline Sanitation District  
Statement of Cash Flows  
April 2023**

	Apr 23
<b>OPERATING ACTIVITIES</b>	
Net Income	226,322.53
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	139,639.62
12100 · A/R - Pilot Rock	1,419.30
12400 · COBRA Receivable	-2,482.58
12410 · COBRA Dental	-221.81
12700 · Pumped Waste	-956.71
13300 · SU01-DeInq Tax Roll Receivable	129,570.88
13350 · SS01 - Sewer Availability Recv	1,999.45
14100 · Prepaid Expense	275.00
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	10,233.42
20000 · Accounts Payable	-11,501.86
21300 · Unclaimed Checks	303.65
21600 · Employee Appreciation Fund	127.15
22000 · Payroll Liabilities	-398.46
<b>Net cash provided by Operating Activities</b>	<b>505,573.94</b>
<b>INVESTING ACTIVITIES</b>	
16200 · Accm.Depr - Improvement to Land	8,831.80
16300 · Accm Depr - Structures & Imprv	22,011.66
16400 · Accm Depr - Vehicles	4,259.42
16500 · Accm Depr - Equipment	1,681.75
16800 · Accm. Amortization	4,145.32
16900 · Accm Depr - Capital Lease Asset	660.49
17340 · SCADA System	-2,137.79
17850 · N.O.V.	-4,984.70
17890 · HC Dewatering Bldg & Clarifier	-1,011,421.09
17891 · HC Engineering & Mgmt	-106,247.00
<b>Net cash provided by Investing Activities</b>	<b>-1,083,200.14</b>
<b>FINANCING ACTIVITIES</b>	
27100 · Loan Payable - SRF	4,334,598.00
27300 · Capital Lease Obligation	-714.42
<b>Net cash provided by Financing Activities</b>	<b>4,333,883.58</b>
<b>Net cash increase for period</b>	<b>3,756,257.38</b>
<b>Cash at beginning of period</b>	<b>7,558,916.62</b>
<b>Cash at end of period</b>	<b>11,315,174.00</b>

