



# Crestline Sanitation District

## Executive Summary - May 2023

### SUMMARY STATEMENT OF NET POSITION

	5/31/2023	5/31/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 11,149,471	\$ 10,538,783	\$ 610,688	\$ 8,851,257
Receivables	1,157,420	1,124,170	33,250	1,200,012
Other current assets	85,261	65,632	19,629	189,165
Total current assets	12,392,152	11,728,585	663,567	10,240,434
Capital assets, net	16,535,242	10,655,195	5,880,047	14,087,223
Deferred outflows of resources	1,903,001	3,161,243	(1,258,242)	1,903,001
Total Assets and Deferred Outflows of Resources	30,830,395	25,545,023	5,285,372	26,230,658
Current liabilities	188,404	181,717	6,687	225,684
Noncurrent liabilities	5,994,412	5,682,148	312,264	2,386,176
Deferred inflows of resources	2,617,142	151,153	2,465,989	2,617,143
Total Liabilities and Deferred Inflows of Resources	8,799,958	6,015,018	2,784,940	5,229,003
Net Position	\$ 22,030,437	\$ 19,530,005	\$ 2,500,432	\$ 21,001,655

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

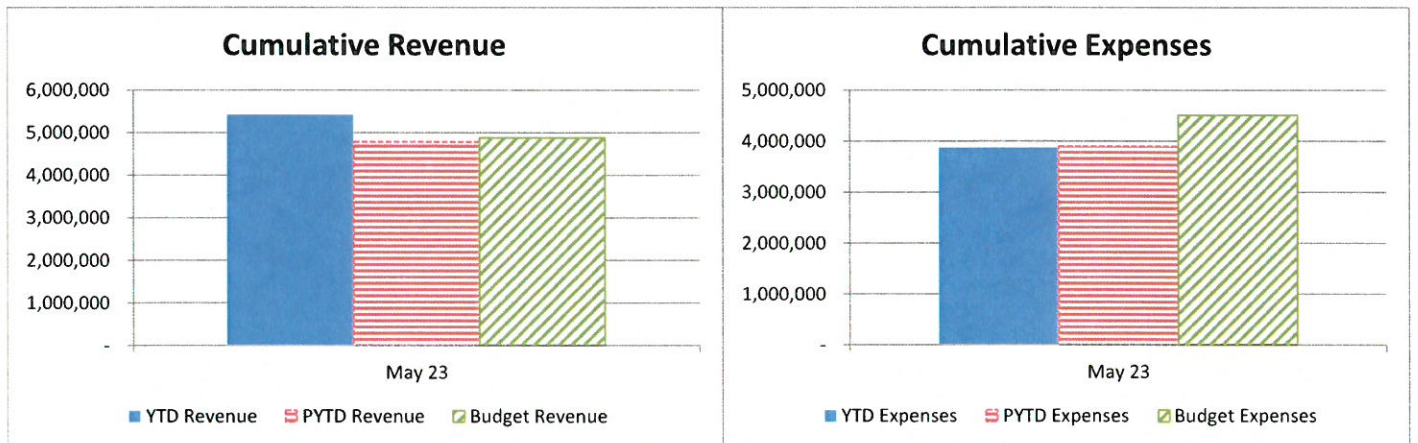
	May 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 561,777	\$ 3,554,047	\$ 3,532,320	\$ 21,727
Operating expenses	(317,035)	(3,067,092)	(3,549,189)	482,097
Administrative expenses	(91,672)	(804,297)	(962,082)	157,785
Other income	29,855	1,877,737	1,351,513	526,224
Other expenses	(2,180)	(5,867)	(3,208)	(2,659)
Change in net position	\$ 180,745	\$ 1,554,528	\$ 369,354	\$ 1,185,174

### LIQUIDITY RATIOS

	5/31/2023	5/31/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	59.2	58.0	1.2	40.6
Current ratio (current assets / current liabilities)	65.8	64.5	1.3	47.1
Working capital (current assets - current liabilities)	\$ 12,203,748	\$ 11,546,868	\$ 656,880	\$ 10,572,060

### CAPITAL BUDGET

	May 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 5,680	\$ 282,284	\$ 1,001,400	\$ 719,116
Master Plan Projects	300,727	4,699,346	8,900,000	4,200,654





**Crestline Sanitation District  
Balance Sheet  
As of May 31, 2023**

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Accrual Basis

May 31, 23

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	5,340,988.22
10200 · Cash in Bank - Payroll	42,745.64
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	5,384,233.16
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	83,697.31
11101 · Investments - Wealth&Fiduciary	4,915,113.02
11200 · Investments - CalTRUST	766,427.97
Total 11 · INVESTMENTS	5,765,238.30
Total Checking/Savings	11,149,471.46
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	467,364.11
12100 · A/R - Pilot Rock	2,017.16
12400 · COBRA Receivable	5,203.65
12410 · COBRA Dental	485.75
12700 · Pumped Waste	3,063.19
Total 12 · ACCTS RECEIVABLE	478,133.86
Total Accounts Receivable	478,133.86
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-DeIing Tax Roll Receivable	107,355.97
13350 · SS01 - Sewer Availability Recv	5,485.02
13500 · Accrued A/R	566,445.63
Total 13 · OTHER RECEIVABLE	679,286.62

**Crestline Sanitation District  
Balance Sheet  
As of May 31, 2023**

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Accrual Basis

	May 31, 23
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	1,941.22
14200 · Prepaid Insurance	40,852.96
14300 · Prepaid Worker's Comp	28,016.83
<b>Total 14 · PREPAID</b>	70,811.01
<b>Total Other Current Assets</b>	764,546.59
<b>Total Current Assets</b>	12,392,151.91
<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	-16,297,699.16
16300 · Accm Depr - Structures & Imprv	-5,906,833.89
16400 · Accm Depr - Vehicles	-1,052,519.32
16500 · Accm Depr - Equipment	-524,434.86
16800 · Accm. Amortization	-237,658.60
16900 · Accm Depr - Capital Lease Asset	-36,987.59
<b>Total 16 · ACCM DEPRECIATIONS</b>	-24,056,133.42
<b>Total Fixed Assets</b>	9,022,489.71
<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	87,688.98
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.	192,595.15

**Crestline Sanitation District  
Balance Sheet  
As of May 31, 2023**

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	May 31, 23
17890 · HC Dewatering Bldg & Clarifier	4,936,999.39
17891 · HC Engineering & Mgmt	1,068,381.84
<b>Total 17 · CIP</b>	<b>7,512,752.34</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>
Total Other Assets	9,415,753.34
<b>TOTAL ASSETS</b>	<b>30,830,394.96</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	24,319.38
20000 · Accounts Payable	24,319.38
<b>Total Accounts Payable</b>	<b>24,319.38</b>
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,672.44
21600 · Employee Appreciation Fund	4,574.63
<b>Total 21 · OTHER CURRENT LIAB.</b>	<b>6,247.07</b>
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	-132.68
22100 · Payroll Tax Payable	-68.24
<b>Total 22 · PR LIABILITIES</b>	<b>-200.92</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>

**Crestline Sanitation District  
Balance Sheet  
As of May 31, 2023**

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	May 31, 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>	85,104.39
<b>Total Other Current Liabilities</b>	164,083.17
<b>Total Current Liabilities</b>	188,402.55
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27100 · Loan Payable - SRF	4,334,598.00
27300 · Capital Lease Obligation	10,218.46
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>	5,994,412.03
<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>	2,617,143.00
<b>Total Long Term Liabilities</b>	8,611,555.03
<b>Total Liabilities</b>	8,799,957.58
<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
<b>34000 · Board Designated Reserves</b>	
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>	11,692,910.00
<b>Total 30 · NET ASSETS</b>	20,475,909.21

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Accrual Basis

**Crestline Sanitation District**  
**Balance Sheet**  
As of May 31, 2023

	May 31, 23
Net Income	1,554,528.17
Total Equity	22,030,437.38
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>30,830,394.96</b>





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

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 Accrual Basis

Ordinary Income/Expense	May 23	Budget	\$ Over Budget	Jul '22 - May 23	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>							
40 - REVENUE							
41000 - Sewer Service Fees	556,532.28	556,036.43	495.85	3,344,695.28	3,347,748.51	-3,053.23	3,351,100.00
42000 - Sewer Penalties	-197.21	0.00	-197.21	84,514.89	82,500.00	2,014.89	108,100.00
43000 - Pumped Waste Permits	4,493.40	3,033.00	1,460.40	31,350.99	33,363.00	-2,012.01	36,400.00
44000 - Permit & Inspection Fees	219.00	133.33	85.67	657.00	1,466.63	-809.63	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	729.62	650.00	79.62	83,247.60	60,000.00	23,247.60	120,000.00
47000 - Pilot Rock Camp Fee	0.00	8.33	-8.33	9,389.21	7,150.00	2,239.21	7,800.00
48000 - Other Service Fees	0.00	0.00	0.00	180.00	91.63	88.37	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>561,777.09</b>	<b>559,861.09</b>	<b>1,916.00</b>	<b>3,554,046.97</b>	<b>3,532,319.77</b>	<b>21,727.20</b>	<b>3,625,100.00</b>
<b>Total Income</b>	<b>561,777.09</b>	<b>559,861.09</b>	<b>1,916.00</b>	<b>3,554,046.97</b>	<b>3,532,319.77</b>	<b>21,727.20</b>	<b>3,625,100.00</b>
<b>Cost of Goods Sold</b>							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	37,607.83	47,982.69	-10,374.86	277,419.14	383,861.52	-106,442.38	415,850.00
51020MT - Salaries - OT	0.00	0.00	0.00	2,905.00	500.00	2,405.00	500.00
51030MT - Salaries - VAC	4,132.85	2,082.72	2,050.13	15,324.40	25,584.94	-10,260.54	27,630.00
51040MT - Salaries - SICK	772.09	1,750.04	-977.95	12,846.97	17,855.09	-5,008.12	22,700.00
51050MT - Salaries - HOLIDAY	183.84	422.00	-238.16	16,803.36	26,078.00	-9,274.64	26,500.00
51060MT - Salaries - ON CALL / STANDBY	2,591.64	2,034.01	557.63	22,122.43	24,626.73	-2,504.30	26,900.00
51070MT - Salaries - CALL BACK	229.02	100.00	129.02	2,570.64	1,924.64	646.00	2,000.00
51100MT - Payroll Tax	642.62	1,243.19	-600.57	5,740.16	9,561.96	-3,821.80	10,390.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	2,933.33	-2,933.33	3,200.00
51200MT - Worker's Comp	5,378.26	7,583.15	-2,004.89	43,869.21	60,664.63	-16,795.42	65,720.00
51300MT - Employee Group Insurance	6,425.39	11,576.67	-5,151.28	66,907.26	118,483.33	-51,576.07	130,060.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	13,812.02	20,964.20	-7,152.18	106,103.09	167,713.84	-61,610.75	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	110,000.00	-99,767.00	120,000.00
51600MT - Nationwide ER Match	396.00	363.45	32.55	3,114.00	2,907.60	206.40	3,150.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>72,371.56</b>	<b>106,368.79</b>	<b>-33,997.23</b>	<b>585,958.66</b>	<b>952,695.61</b>	<b>-366,736.95</b>	<b>1,036,290.00</b>
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>							
51010OP - Salaries - REG	66,217.98	70,576.20	-4,358.22	545,784.68	564,609.24	-18,824.56	611,660.00
51020OP - Salaries - OT	45.48	541.67	-496.19	5,036.70	5,958.33	-921.63	6,500.00
51030OP - Salaries - VAC	2,264.51	5,038.63	-2,774.12	49,571.45	46,688.18	2,883.27	50,900.00
51040OP - Salaries - SICK	242.56	2,773.33	-2,530.77	29,608.06	30,946.67	-1,338.61	33,760.00
51050OP - Salaries - HOLIDAY	914.16	1,224.01	-309.85	35,230.85	39,265.70	-4,034.85	39,410.00
51060OP - Salaries - ON CALL / STANDBY	4,714.51	3,385.83	1,328.68	40,036.98	37,244.17	2,792.81	40,630.00
51070OP - Salaries - Call Back	565.52	166.67	398.85	6,353.50	1,833.33	4,520.17	2,000.00
51100OP - Payroll Tax	1,222.14	1,791.90	-569.76	11,298.35	14,335.38	-3,037.03	15,530.00
51200OP - Worker's Comp	9,298.10	9,368.10	-70.00	84,644.05	74,944.62	9,699.43	81,190.00
51300OP - Employee Group Insurance	8,767.51	12,586.75	-3,819.24	126,028.00	126,463.25	-435.25	139,050.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	22,808.24	32,731.20	-9,922.96	217,415.05	261,849.24	-44,434.19	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 May 2023

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Accrual Basis

	May 23	Budget	\$ Over Budget	Jul '22 - May 23	YTD Budget	\$ Over Budget	Annual Budget
515000P · Seasonal OP Workers	2,370.00	0.00	2,370.00	15,060.00	0.00	15,060.00	0.00
516000P · Nationwide ER Match	157.50	240.00	-82.50	2,020.00	1,920.00	100.00	2,080.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	119,588.21	140,424.29	-20,836.08	1,168,087.67	1,206,058.11	-37,970.44	1,306,380.00
53-MT · PROFESSIONAL SVC-MAINT	178.70	303.35	-124.65	2,871.25	3,336.65	-465.40	3,640.00
539000MT · Other Professional Svc	178.70	303.35	-124.65	2,871.25	3,336.65	-465.40	3,640.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	178.70	303.35	-124.65	2,871.25	3,336.65	-465.40	3,640.00
53-OP · PROFESSIONAL SVC - OP	0.00	1,666.67	-1,666.67	5,499.50	18,333.33	-12,833.83	20,000.00
533000P · Engineering	4,763.61	4,653.33	110.28	56,380.73	51,186.67	5,194.06	55,840.00
534000P · Laboratory Analysis	153.23	160.00	-6.77	53,623.95	54,850.00	-1,226.05	54,950.00
537000P · Permits & Fees	0.00	10.00	-10.00	4,856.96	2,010.00	2,846.96	2,020.00
539000P · Other Professional	0.00	10.00	-10.00	4,856.96	2,010.00	2,846.96	2,020.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	4,916.84	6,490.00	-1,573.16	120,361.14	126,380.00	-6,018.86	132,810.00
54-MT · SERVICE AND SUPPLIES - MAINT	10.00	107.50	-107.50	10.00	1,182.50	-1,182.50	1,290.00
54021MT · Auto Expense - Fuel	0.00	1,373.10	-1,373.10	12,307.94	10,984.62	1,323.32	11,900.00
54060MT · Equipment Rental	1,195.85	1,072.50	123.35	27,683.40	11,797.50	15,885.90	12,870.00
54080MT · Clothing & Laundry	983.61	1,185.83	-202.22	13,044.17	13,044.17	-35.94	14,230.00
54170MT · Auto Expense - General	575.91	304.17	271.74	1,504.56	3,345.83	-1,841.27	3,650.00
54182MT · Maintenance of Equipment	0.00	105.85	-105.85	1,568.36	1,164.15	404.21	1,270.00
54184MT · Maintenance of Structures	0.00	173.33	-173.33	2,006.42	1,906.67	99.75	2,080.00
54200MT · Small Tools	0.00	155.00	-155.00	1,103.64	1,705.00	-601.36	1,860.00
54210MT · Supplies - Shop	0.00	4,477.28	-4,477.28	59,192.55	45,130.44	14,062.11	49,150.00
54220MT · Supplies - Field	2,765.37	4,477.28	-1,711.91	59,192.55	45,130.44	14,062.11	49,150.00
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	2,765.37	4,477.28	-1,711.91	59,192.55	45,130.44	14,062.11	49,150.00
54-OP · SERVICE AND SUPPLIES - OP	2,247.21	2,972.50	-725.29	36,932.05	32,697.50	4,234.55	35,670.00
54021OP · Auto Expense - Fuel	5,585.62	880.83	4,704.79	15,551.77	9,689.17	5,862.60	10,570.00
54023OP · Auto Expense - General	187.23	272.50	-85.27	3,732.34	2,997.50	734.84	3,270.00
54030OP · Communication	0.00	30.00	-30.00	0.00	330.00	-330.00	360.00
54040OP · Due & Subscription	0.00	379.17	-379.17	1,057.07	4,170.83	-3,113.76	4,550.00
54050OP · Equipment Purchase	0.00	883.35	-883.35	14,343.93	9,716.65	4,627.28	10,600.00
54060OP · Equipment Rental	8,117.95	11,760.85	-3,642.90	89,373.33	117,369.15	-27,995.82	129,130.00
54070OP · Insurance	3,126.41	3,165.85	-39.44	34,390.51	34,824.15	-433.64	37,990.00
54075OP · Insurance - Vehicle	875.21	1,147.40	-272.19	10,668.94	11,128.48	-459.54	12,110.00
54080OP · Clothing & Laundry	0.00	155.00	-155.00	48.18	1,705.00	-1,656.82	1,860.00
54090OP · Lodge & Meals	0.00	10.00	-10.00	0.00	110.00	-110.00	120.00
54100OP · Misc Expense	6,581.49	7,309.17	-727.68	61,974.69	80,400.83	-18,426.14	87,710.00
54182OP · Maintenance of Equipment	1,840.05	2,972.50	-1,132.45	17,573.06	32,697.50	-15,124.44	35,670.00
54184OP · Maintenance of Structures	590.00	700.00	-110.00	33,780.62	32,150.00	1,630.62	32,750.00
54185OP · Memberships/Certifications	884.03	540.00	344.03	4,146.30	5,940.00	-1,793.70	6,480.00
54190OP · Safety Equipment	429.92	65.85	364.07	1,337.11	724.15	612.96	790.00
54200OP · Small Tools	170.66	328.33	-157.67	3,053.73	3,611.67	-557.94	3,940.00
54220OP · Supplies	4,571.63	2,461.67	2,109.96	35,653.64	27,078.33	8,575.31	29,540.00
54310OP · Special Dept - Chlorine / Sait	6,298.50	4,412.50	1,886.00	39,698.29	48,537.50	-8,839.21	52,950.00
54320OP · Special Dept - Sludge /Chemical	0.00	769.17	-769.17	5,869.29	8,460.83	-2,591.54	9,230.00
54330OP · Special Dept - Oxygen/Propane	0.00	2,916.67	-2,916.67	0.00	32,083.33	-32,083.33	35,000.00
54340OP · Special Dept - Emergency	7,000.00	1,666.67	5,333.33	9,799.05	18,333.33	-8,534.28	20,000.00
54400OP · Training	48,505.91	45,799.98	2,705.93	418,983.90	514,755.90	-95,772.00	560,290.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	48,505.91	45,799.98	2,705.93	418,983.90	514,755.90	-95,772.00	560,290.00

# Crestline Sanitation District

## Profit & Loss Budget Performance

### May 2023

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Accrual Basis

	May 23	Budget	\$ Over Budget	Jul '22 - May 23	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	5,528.17	5,137.50	390.67	57,954.81	56,512.50	1,442.31	61,650.00
56210OP · Utilities - Electric	19,391.07	9,451.67	9,939.40	130,601.74	103,968.33	26,633.41	113,420.00
56220OP · Utilities - Gas	742.61	359.17	383.44	10,608.72	5,870.83	4,737.89	6,230.00
56230OP · Utilities - Water	1,151.65	914.17	237.48	11,210.25	10,055.83	1,154.42	10,970.00
56240OP · Utilities - Trash	787.21	555.85	231.36	6,876.42	6,114.15	762.27	6,670.00
56300OP · Refuse Disposal	0.00	218.35	-218.35	420.00	2,401.65	-1,981.65	2,620.00
<b>Total 56 · UTILITIES - OP</b>	<b>27,600.71</b>	<b>16,636.71</b>	<b>10,964.00</b>	<b>217,671.94</b>	<b>184,923.29</b>	<b>32,748.65</b>	<b>201,560.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	225,331.90	241,752.50	-16,420.60	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>225,331.90</b>	<b>241,752.50</b>	<b>-16,420.60</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	268,632.96	274,156.67	-5,523.71	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>268,632.96</b>	<b>274,156.67</b>	<b>-5,523.71</b>	<b>299,080.00</b>
<b>Total COGS</b>	<b>317,034.88</b>	<b>367,401.23</b>	<b>-50,366.35</b>	<b>3,067,091.97</b>	<b>3,549,189.17</b>	<b>-482,097.20</b>	<b>3,852,930.00</b>
<b>Gross Profit</b>	<b>244,742.21</b>	<b>192,459.86</b>	<b>52,282.35</b>	<b>486,955.00</b>	<b>-16,869.40</b>	<b>503,824.40</b>	<b>-227,830.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	38,849.91	44,731.14	-5,881.23	353,229.60	357,849.12	-4,619.52	387,670.00
61020 · Salaries - OT ADM	271.47	52.50	218.97	2,195.72	577.50	1,618.22	630.00
61030 · Salaries - VAC ADM	0.00	4,152.50	-4,152.50	10,411.57	45,677.50	-35,265.93	49,830.00
61040 · Salaries - SICK ADM	1,615.44	650.00	965.44	14,781.36	7,730.00	7,051.36	8,380.00
61050 · Salaries - HOLIDAY ADM	0.00	1,498.46	-1,498.46	16,721.28	19,480.00	-2,758.72	19,480.00
61100 · Payroll Tax - ADM	225.36	1,386.90	-1,161.54	8,215.66	11,095.38	-2,879.72	12,020.00
61200 · Worker's Comp - ADM	445.06	489.20	-44.14	3,913.84	3,913.84	-197.38	4,240.00
61300 · Employee Group Insurance - ADM	6,152.61	6,619.15	-466.54	62,776.05	60,810.85	1,965.20	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	14,179.89	13,790.80	389.09	102,545.70	110,326.16	-7,780.46	119,520.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	330.00	313.80	16.20	2,219.00	2,510.76	-291.76	2,720.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>62,069.74</b>	<b>73,684.45</b>	<b>-11,614.71</b>	<b>576,812.40</b>	<b>619,971.11</b>	<b>-43,158.71</b>	<b>671,920.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	800.00	1,500.00	-700.00	6,700.00	16,500.00	-9,800.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	240.14	733.33	-493.19	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	183.33	-183.33	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>800.00</b>	<b>1,583.34</b>	<b>-783.34</b>	<b>6,940.14</b>	<b>17,416.66</b>	<b>-10,476.52</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	4,509.26	-4,509.26	41,841.76	43,536.50	-1,694.74	45,000.00
63200 · County Services	2.00	108.35	-106.35	64.00	1,191.65	-1,127.65	1,300.00
63300 · Legal	3,690.00	4,166.67	-476.67	25,972.50	45,833.33	-19,860.83	50,000.00
63500 · Software Support - ADM	5,641.61	771.67	4,869.94	11,026.07	8,488.33	2,537.74	9,260.00
63900 · Other Professional - ADM	2,212.65	8,384.17	-6,171.52	30,144.29	92,225.83	-62,081.54	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>11,546.26</b>	<b>17,940.12</b>	<b>-6,393.86</b>	<b>109,048.62</b>	<b>191,275.64</b>	<b>-82,227.02</b>	<b>206,170.00</b>

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

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06/05/23  
Accrual Basis

	May 23	Budget	\$ Over Budget	Jul '22 - May 23	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	875.52	920.00	-44.48	13,926.63	13,420.00	506.63	15,020.00
64040 · Computer Expense	3,975.16	736.67	3,238.49	10,023.04	8,103.33	1,919.71	8,840.00
64045 · Due & Subscription	558.79	312.50	246.29	4,711.23	3,437.50	1,273.73	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	7,920.00	8,332.50	-412.50	9,090.00
64090 · Lease Equipment - ADM	785.65	791.55	-5.90	3,211.13	3,421.51	-210.38	3,470.00
64095 · Legal Notice	194.00	112.50	81.50	543.20	1,237.50	-694.30	1,350.00
64120 · Office Expense	707.07	350.00	357.07	3,512.81	3,850.00	-337.19	4,200.00
64130 · Office Supplies	487.34	676.67	-189.33	5,861.22	7,443.33	-1,582.11	8,120.00
64135 · Penalties	0.00	45.83	-45.83	0.00	504.17	504.17	550.00
64140 · Pest Control	459.00	455.00	4.00	4,577.00	5,005.00	-428.00	5,460.00
64150 · Postage & Delivery	0.00	3,000.00	-3,000.00	15,142.09	21,520.00	-6,377.91	22,240.00
64160 · Printing & Publications	0.00	1,490.85	-1,490.85	8,045.81	16,399.15	-8,353.34	17,890.00
64170 · Public Relation	926.40	747.50	178.90	11,434.39	8,222.50	3,211.89	8,970.00
64180 · Maintenance of Equipment	228.71	180.85	47.86	1,705.58	1,989.15	-283.57	2,170.00
64190 · Maintenance of Structure	6,007.53	1,250.00	4,757.53	13,822.96	13,750.00	72.96	15,000.00
64230 · Training	675.00	416.65	258.35	675.00	4,583.35	-3,908.35	5,000.00
64240 · Travel	0.00	25.00	-25.00	22.50	275.00	-252.50	300.00
64245 · Lodge - Meals	73.07	100.00	-26.93	456.08	1,100.00	-643.92	1,200.00
66000 · Payroll Expenses	99.75	50.85	48.90	757.75	559.15	198.60	610.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>16,772.99</b>	<b>12,419.92</b>	<b>4,353.07</b>	<b>106,348.42</b>	<b>123,153.14</b>	<b>-16,804.72</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	5,147.78	5,775.00	-627.22	6,300.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>482.86</b>	<b>525.00</b>	<b>-42.14</b>	<b>5,147.78</b>	<b>5,775.00</b>	<b>-627.22</b>	<b>6,300.00</b>
<b>Total Expense</b>	<b>91,671.85</b>	<b>106,152.83</b>	<b>-14,480.98</b>	<b>804,297.36</b>	<b>962,081.55</b>	<b>-157,784.19</b>	<b>1,041,110.00</b>
<b>Net Ordinary Income</b>	<b>153,070.36</b>	<b>86,307.03</b>	<b>66,763.33</b>	<b>-317,342.36</b>	<b>-978,950.95</b>	<b>661,608.59</b>	<b>-1,268,940.00</b>
<b>Other Income/Expense</b>							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	26,992.57	45,478.23	-18,485.66	1,494,567.64	1,238,276.42	256,291.22	1,258,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	2,070.20	311.31	1,758.89	17,951.88	11,542.38	6,409.50	12,400.00
71500 · Int & Pen Delinquent Taxes	53.05	62.20	-9.15	1,170.51	1,131.19	39.32	1,300.00
<b>Total 71 · PROP TAXES</b>	<b>29,115.82</b>	<b>45,851.74</b>	<b>-16,735.92</b>	<b>1,513,690.03</b>	<b>1,250,949.99</b>	<b>262,740.04</b>	<b>1,272,600.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessments - CURRENT	0.00			10,940.00	11,100.00	-160.00	11,100.00
72300 · Special Assessment-DELO&PENALTY	15.90	107.94	-92.04	734.60	746.58	-11.98	800.00
72500 · Special Assessment SU01-DLQ&PEN	4,736.66	3,000.00	1,736.66	19,778.00	13,300.00	6,478.00	16,300.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>4,752.56</b>	<b>3,107.94</b>	<b>1,644.62</b>	<b>31,452.60</b>	<b>25,146.58</b>	<b>6,306.02</b>	<b>28,200.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	3,265.46	3,490.76	-225.30	7,930.40	8,503.99	-573.59	10,000.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>3,265.46</b>	<b>3,490.76</b>	<b>-225.30</b>	<b>7,930.40</b>	<b>8,503.99</b>	<b>-573.59</b>	<b>10,000.00</b>

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

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Accrual Basis

	May 23	Budget	\$ Over Budget	Jul '22 - May 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	5,292.14	4,732.82	559.32	101,397.70	66,612.58	34,785.12	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	-19,047.42	0.00	-19,047.42	-43,930.13	0.00	-43,930.13	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	6,476.60	0.00	6,476.60	9,714.90	0.00	9,714.90	0.00
79500 · Other Income	0.00	150.00	-150.00	250,000.00	300.00	249,700.00	300.00
<b>Total 79 - OTHER INCOMES</b>	-7,278.68	4,882.82	-12,161.50	317,182.47	66,912.58	250,269.89	72,300.00
<b>Total Other Income</b>	29,855.16	57,333.26	-27,478.10	1,877,737.32	1,351,513.14	526,224.18	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	2,069.00	0.00	2,069.00	2,069.00	0.00	2,069.00	0.00
84000 · Tax Deduction	111.43	130.11	-18.68	3,797.79	3,207.95	589.84	3,300.00
<b>Total 80 - OTHER EXPENSES</b>	2,180.43	130.11	2,050.32	5,866.79	3,207.95	2,658.84	3,300.00
<b>Total Other Expense</b>	2,180.43	130.11	2,050.32	5,866.79	3,207.95	2,658.84	3,300.00
<b>Net Other Income</b>	27,674.73	57,203.15	-29,528.42	1,871,870.53	1,348,305.19	523,565.34	1,379,800.00
<b>Net Income</b>	<b>180,745.09</b>	<b>143,510.18</b>	<b>37,234.91</b>	<b>1,554,528.17</b>	<b>369,354.24</b>	<b>1,185,173.93</b>	<b>110,860.00</b>



## Crestline Sanitation District Statement of Cash Flows May 2023

	May 23
<b>OPERATING ACTIVITIES</b>	
Net Income	180,745.09
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-123,148.78
12100 · A/R - Pilot Rock	213.85
12400 · COBRA Receivable	-656.49
12700 · Pumped Waste	-1,717.55
13300 · SU01-Delinq Tax Roll Receivable	7,648.97
13350 · SS01 - Sewer Availability Recv	195.70
14100 · Prepaid Expense	-550.00
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	15,321.42
20000 · Accounts Payable	9,815.41
21600 · Employee Appreciation Fund	400.00
22000 · Payroll Liabilities	317.32
<b>Net cash provided by Operating Activities</b>	<b>99,829.30</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	-1,751.10
17850 · N.O.V.	-3,930.00
17890 · HC Dewatering Bldg & Clarifier	-262,155.25
17891 · HC Engineering & Mgmt	-38,571.51
<b>Net cash provided by Investing Activities</b>	<b>-264,817.42</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>-165,702.54</b>
<b>Cash at beginning of period</b>	<b>11,315,174.00</b>
<b>Cash at end of period</b>	<b>11,149,471.46</b>

