



Crestline Sanitation District

Executive Summary - August 2023

SUMMARY STATEMENT OF NET POSITION

	8/31/2023	8/31/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 8,006,524	\$ 8,916,618	\$ (910,094)	\$ 8,693,619
Receivables	1,254,974	1,117,412	137,562	1,223,704
Other current assets	296,498	299,146	(2,648)	187,187
Total current assets	9,557,996	10,333,176	(775,180)	10,104,510
Capital assets, net	19,161,624	12,612,559	6,549,065	15,618,354
Deferred outflows of resources	1,903,001	1,903,001	-	1,903,001
Total Assets and Deferred Outflows of Resources	30,622,621	24,848,736	5,773,885	27,625,865
Current liabilities	197,513	195,560	1,953	194,064
Noncurrent liabilities	5,938,950	1,666,244	4,272,706	3,458,796
Deferred inflows of resources	2,617,143	2,617,143	-	2,617,143
Total Liabilities and Deferred Inflows of Resources	8,753,606	4,478,947	4,274,659	6,270,003
Net Position	\$ 21,869,015	\$ 20,369,789	\$ 1,499,226	\$ 21,355,862

SUMMARY STATEMENT OF CHANGES IN NET POSITION

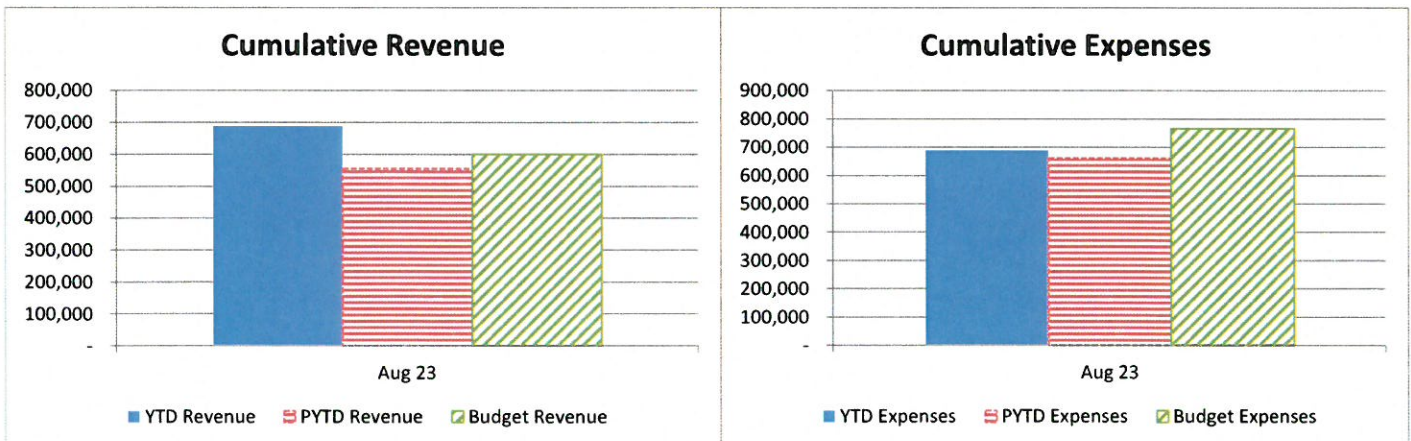
	Aug 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 20,338	\$ 580,943	\$ 573,991	\$ 6,952
Operating expenses	(263,384)	(555,018)	(618,148)	63,130
Administrative expenses	(64,395)	(134,807)	(147,374)	12,567
Other income	48,347	107,762	25,745	82,017
Other expenses	-	-	-	-
Change in net position	\$ (259,094)	\$ (1,120)	\$ (165,786)	\$ 164,666

LIQUIDITY RATIOS

	8/31/2023	8/31/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	40.5	45.6	(5.1)	45.4
Current ratio (current assets / current liabilities)	48.4	52.8	(4.4)	53.3
Working capital (current assets - current liabilities)	\$ 9,360,483	\$ 10,137,616	\$ (777,133)	\$ 10,348,974

CAPITAL BUDGET

	Aug 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 2,788	\$ 77,499	\$ 1,992,600	\$ 1,915,101
Master Plan Projects	391,281	1,976,073	6,000,000	4,023,927



Crestline Sanitation District
Balance Sheet
As of August 31, 2023

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 Accrual Basis

Aug 31, 23

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	591,709.74	
10200 · Cash in Bank - Payroll	95,512.79	
10500 · Petty Cash	189.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT		687,711.83
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	1,588,499.81	
11101 · Investments - Wealth&Fiduciary	4,958,002.83	
11200 · Investments - CalTRUST	772,309.59	
Total 11 · INVESTMENTS		7,318,812.23
Total Checking/Savings		8,006,524.06
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	79,928.61	
12100 · A/R - Pilot Rock	1,287.54	
12200 · A/R - Cleghorn	73,464.50	
12400 · COBRA Receivable	5,203.57	
12410 · COBRA Dental	485.75	
12700 · Pumped Waste	2,089.82	
Total 12 · ACCTS RECEIVABLE		162,459.79
Total Accounts Receivable		162,459.79
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	507,583.72	
13350 · SS01 - Sewer Availability Recy	15,599.47	
13500 · Accrued A/R	569,326.81	
13700 · Other Receivables	4.20	
Total 13 · OTHER RECEIVABLE		1,092,514.20

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	Aug 31, 23
14 · PREPAID	
14100 · Prepaid Expense	3,336.00
14200 · Prepaid Insurance	170,949.89
14300 · Prepaid Worker's Comp	107,762.83
Total 14 · PREPAID	282,048.72
Total Other Current Assets	1,389,011.88
Total Current Assets	9,557,995.73
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	-16,324,194.56
16300 · Accm Depr - Structures & Imprv	-5,972,868.87
16400 · Accm Depr - Vehicles	-1,065,297.58
16500 · Accm Depr - Equipment	-529,480.11
16800 · Accm. Amortization	-250,094.56
16900 · Accm Depr - Capital Lease Asset	-38,969.06
Total 16 · ACCM DEPRECIATIONS	-24,180,904.74
Total Fixed Assets	8,897,718.39
Other Assets	
17 · CIP	
17201 · Folder/Inserter Billing Machine	14,860.88
17220 · Slip Lining & Manhole Raising	113,585.50
17340 · SCADA System	91,931.48
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.	201,422.10
17890 · HC Dewatering Bldg & Clarifier	7,514,002.95

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17891 · HC Engineering & Mgmt	1,160,330.93
17893 · CH Effluent Pump Replacement	69,593.72
Total 17 · CIP	10,263,905.54
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	12,166,906.54
TOTAL ASSETS	30,622,620.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	5,704.63
20000 · Accounts Payable	5,704.63
Total Accounts Payable	5,704.63
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,584.16
21600 · Employee Appreciation Fund	5,324.41
Total 21 · OTHER CURRENT LIAB.	8,908.57
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-210.02
22100 · Payroll Tax Payable	-68.24
Total 22 · PR LIABILITIES	-278.26
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	68,024.65
23150 · Accrued Payroll Tax	911.99
23200 · Accrued Retirement	17,540.86
23250 · Accrued Worker's Comp	5,282.84
Total 23 · ACCRUED LIABILITIES	91,760.34

**Crestline Sanitation District
Balance Sheet
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	Aug 31, 23
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,963.02
25950 · Curr Portion-Share of County POB	56,664.00
25970 · Curr Portion of CLO	7,789.79
Total 24 · OTHER LIABILITIES	91,416.81
Total Other Current Liabilities	191,807.46
Total Current Liabilities	197,512.09
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	4,334,598.00
27300 · Capital Lease Obligation	8,075.20
27400 · Employee Compensated Abs-LT	107,852.02
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	5,938,950.43
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	8,556,093.43
Total Liabilities	8,753,605.52
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	12,320,571.54
33000 · Unrestricted Net Assets	-3,301,648.31
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	20,711,833.23

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	Aug 31, 23
39000 - *Unrestricted Net Assets	1,158,301.45
Net Income	-1,119.54
Total Equity	21,869,015.14
TOTAL LIABILITIES & EQUITY	30,622,620.66

Crestline Sanitation District

Profit & Loss Budget Performance

August 2023

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Accrual Basis

	Aug 23	Budget	\$ Over Budget	Jul - Aug 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	2,254.55	3,847.00	-1,592.45	558,684.39	558,147.00	537.39	3,351,100.00
42000 · Sewer Penalties	13,111.99	7,000.00	6,111.99	12,941.16	7,000.00	5,941.16	121,000.00
43000 · Pumped Waste Permits	4,102.07	3,700.00	402.07	7,798.94	7,500.00	298.94	35,300.00
44000 · Permit & Inspection Fees	219.00	0.00	219.00	219.00	0.00	219.00	1,000.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	1,300.00	1,300.00	0.00	7,800.00
48000 · Other Service Fees	0.00	0.00	0.00	0.00	44.00	-44.00	200.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 · REVENUE	20,337.61	15,197.00	5,140.61	580,943.49	573,991.00	6,952.49	3,636,400.00
Total Income	20,337.61	15,197.00	5,140.61	580,943.49	573,991.00	6,952.49	3,636,400.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	24,346.52	34,100.00	-9,753.48	47,517.96	68,200.00	-20,682.04	445,210.00
51020MT · Salaries - OT	146.19	0.00	146.19	1,047.93	0.00	1,047.93	500.00
51030MT · Salaries - VAC	1,860.48	1,600.00	260.48	2,502.32	3,600.00	-1,097.68	26,700.00
51040MT · Salaries - SICK	497.60	1,300.00	-802.40	2,904.55	2,600.00	304.55	24,130.00
51050MT · Salaries - HOLIDAY	0.00	541.00	-541.00	1,324.08	2,708.00	-1,383.92	28,170.00
51060MT · Salaries - ON CALL / STANDBY	1,367.50	1,730.00	-362.50	4,162.50	4,230.00	-67.50	27,730.00
51070MT · Salaries - CALL BACK	641.12	100.00	541.12	858.98	100.00	758.98	2,000.00
51100MT · Payroll Tax	737.89	850.00	-112.11	1,390.89	1,700.00	-309.11	11,040.00
51150MT · Unemployment Expense	0.00	266.66	-266.66	0.00	533.32	-533.32	3,200.00
51200MT · Worker's Comp	4,026.57	3,940.00	86.57	8,071.09	7,880.00	191.09	51,260.00
51300MT · Employee Group Insurance	6,025.32	9,700.00	-3,674.68	12,080.54	19,400.00	-7,319.46	117,510.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,459.78	13,700.00	-5,240.22	16,789.90	27,400.00	-10,610.10	178,170.00
51450MT · Pension Expense - MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500MT · Seasonal MT Workers	4,047.00	9,000.00	-4,953.00	6,631.00	18,000.00	-11,369.00	59,280.00
51600MT · Nationwide ER Match	546.00	330.00	216.00	876.00	660.00	216.00	4,300.00
Total 51-MT · Salaries & Benefit - MAINT	52,701.97	77,157.66	-24,455.69	106,157.74	157,011.32	-50,853.58	979,200.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	50,367.25	48,710.00	1,657.25	95,693.39	97,420.00	-1,726.61	633,240.00
51020OP · Salaries - OT	0.00	250.00	-250.00	28.68	350.00	-321.32	6,500.00
51030OP · Salaries - VAC	3,653.71	3,000.00	653.71	7,567.21	7,000.00	567.21	49,080.00
51040OP · Salaries - SICK	605.14	4,200.00	-3,594.86	5,328.02	12,400.00	-7,071.98	34,600.00
51050OP · Salaries - HOLIDAY	1,211.92	0.00	1,211.92	4,764.80	3,106.00	1,658.80	40,390.00
51060OP · Salaries - ON CALL / STANDBY	3,427.50	3,800.00	-372.50	5,762.88	7,200.00	-1,437.12	41,600.00
51070OP · Salaries - Call Back	1,481.30	166.67	1,314.63	1,702.24	333.34	1,368.90	2,000.00
51100OP · Payroll Tax	1,078.50	1,230.00	-151.50	2,036.78	2,460.00	-423.22	15,980.00
51200OP · Worker's Comp	7,629.82	4,910.00	2,719.82	14,818.79	9,820.00	4,998.79	63,630.00
51300OP · Employee Group Insurance	12,841.04	12,400.00	441.04	24,681.02	24,800.00	-118.98	150,240.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	17,081.56	20,819.00	-3,737.44	33,757.44	41,638.00	-7,880.56	270,650.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	2,700.00	2,080.00	620.00	4,080.00	4,160.00	-80.00	24,960.00
51600OP · Nationwide ER Match	157.50	172.00	-14.50	288.75	344.00	-55.25	2,240.00
Total 51-OP · SALARIES & BENEFIT - OP	102,235.24	101,737.67	497.57	200,510.00	211,031.34	-10,521.34	1,335,310.00

Crestline Sanitation District

Profit & Loss Budget Performance

August 2023

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Accrual Basis

	Aug 23	Budget	\$ Over Budget	Jul - Aug 23	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53400MT · Laboratory Analysis	400.00			400.00			3,600.00
53900MT · Other Professional Svc	108.03	300.00	-191.97	305.98	500.00	-194.02	3,600.00
Total 53-MT · PROFESSIONAL SVC-MAINT	508.03	300.00	208.03	705.98	500.00	205.98	3,600.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
53400OP · Laboratory Analysis	6,833.36	3,500.00	3,333.36	14,119.67	5,920.00	8,199.67	58,520.00
53700OP · Permits & Fees	2,618.00	2,700.00	-82.00	2,823.52	3,200.00	-376.48	54,980.00
53900OP · Other Professional	0.00	0.00	0.00	0.00	0.00	0.00	1,490.00
Total 53-OP · PROFESSIONAL SVC - OP	9,451.36	6,200.00	3,251.36	16,943.19	9,120.00	7,823.19	129,990.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54060MT · Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	850.00
54080MT · Clothing & Laundry	1,707.91	1,166.00	541.91	2,727.96	2,332.00	395.96	15,160.00
54100MT · Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	1,587.23	2,349.16	-761.93	4,866.95	4,698.32	168.63	28,190.00
54182MT · Maintenance of Equipment	1,553.57	1,113.34	440.23	2,358.12	2,226.68	131.44	13,360.00
54184MT · Maintenance of Structures	91.35	198.33	-106.98	224.64	396.66	-172.02	2,380.00
54200MT · Small Tools	0.00	170.84	-170.84	0.00	341.68	-341.68	2,050.00
54210MT · Supplies - Shop	0.00	207.50	-207.50	507.78	415.00	92.78	2,490.00
54220MT · Supplies - Field	405.08	123.34	281.74	667.16	246.67	420.49	1,480.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	5,345.14	5,328.51	16.63	11,352.61	10,657.01	695.60	65,960.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	2,727.18	3,405.84	-678.66	5,223.03	6,811.68	-1,588.65	40,870.00
54023OP · Auto Expense - General	0.00	901.66	-901.66	1,371.15	1,803.32	-432.17	10,820.00
54030OP · Communication	187.42	402.50	-215.08	650.40	805.00	-154.60	4,830.00
54040OP · Due & Subscription	0.00	10.83	-10.83	0.00	21.66	-21.66	130.00
54050OP · Equipment Purchase	0.00	0.00	0.00	0.00	0.00	0.00	2,650.00
54060OP · Equipment Rental	0.00	640.00	-640.00	0.00	1,280.00	-1,280.00	7,680.00
54070OP · Insurance	8,117.95	12,936.33	-4,818.38	16,235.90	25,872.66	-9,636.76	155,236.00
54075OP · Insurance - Vehicle	3,126.41	3,197.50	-71.09	6,252.82	6,395.00	-142.18	38,370.00
54080OP · Clothing & Laundry	715.96	1,036.00	-320.04	1,488.67	2,072.00	-583.33	13,460.00
54090OP · Lodge & Meals	1,196.90	160.00	1,036.90	1,196.90	320.00	876.90	1,920.00
54100OP · Misc Expense	0.00	10.83	-10.83	0.00	21.66	-21.66	130.00
54180OP · Repairs & Maintenance	0.00	6,371.66	-1,547.89	46.02	12,743.32	-4,600.15	76,460.00
54182OP · Maintenance of Equipment	4,823.77	1,157.50	3,666.27	8,143.17	2,315.00	10,658.73	13,890.00
54184OP · Maintenance of Structures	49.98	672.00	-622.02	12,973.73	11,778.00	1,195.73	35,960.00
54185OP · Memberships/Certifications	206.00	450.83	-244.83	11,386.00	901.66	10,484.34	5,410.00
54190OP · Safety Equipment	38.33	99.16	-60.83	1,670.70	198.32	1,472.38	1,190.00
54200OP · Small Tools	144.93	326.66	-181.73	631.60	653.32	-21.72	3,920.00
54220OP · Supplies	599.49	2,816.67	-2,217.18	599.49	5,633.34	-2,876.67	33,800.00
54310OP · Special Dept - Chlorine / Salt	3,140.62	4,133.33	-992.71	5,345.67	8,266.66	-2,920.99	49,600.00
54320OP · Special Dept - Sludge /Chemical	3,904.55	501.66	3,402.89	19,595.68	1,003.32	18,592.36	6,020.00
54330OP · Special Dept - Oxygen/Propane	0.00	2,083.33	-2,083.33	0.00	4,166.66	-4,166.66	25,000.00
54340OP · Special Dept - Emergency	0.00	1,666.00	-1,666.00	1,322.97	3,332.00	-2,009.03	20,000.00
54400OP · Training	585.81	42,980.29	-42,394.48	94,133.90	96,394.58	-2,260.68	547,346.00
Total 54-OP · SERVICE AND SUPPLIES - OP	29,565.30	42,980.29	-13,414.99	94,133.90	96,394.58	-2,260.68	547,346.00

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Profit & Loss Budget Performance

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	Aug 23	Budget	\$ Over Budget	Jul - Aug 23	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,463.71	5,570.83	-107.12	9,729.26	11,141.66	-1,412.40	66,850.00
56210OP · Utilities - Electric	14,742.12	12,000.00	2,742.12	29,019.58	27,135.68	1,883.90	144,350.00
56220OP · Utilities - Gas	34.80	29.00	5.80	212.66	58.00	154.66	11,810.00
56230OP · Utilities - Water	946.15	1,200.00	-253.85	1,968.45	2,400.00	-431.55	11,260.00
56240OP · Utilities - Trash	862.26	639.16	223.10	1,649.47	1,278.32	371.15	7,670.00
56300OP · Refuse Disposal	420.00	710.00	-290.00	420.00	710.00	-290.00	1,420.00
Total 56 · UTILITIES - OP	22,469.04	20,148.99	2,320.05	42,999.42	42,723.66	275.76	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	40,621.96	43,955.00	-3,333.04	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	40,621.96	43,955.00	-3,333.04	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	41,593.20	46,755.00	-5,161.80	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	41,593.20	46,755.00	-5,161.80	280,530.00
Total COGS	263,383.66	299,208.12	-35,824.46	555,018.00	618,147.91	-63,129.91	3,849,026.00
Gross Profit	-243,046.05	-284,011.12	40,965.07	25,925.49	-44,156.91	70,082.40	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	30,040.08	24,580.00	5,460.08	58,012.08	49,160.00	8,852.08	319,560.00
61020 · Salaries - OT ADM	0.00	120.42	-120.42	0.00	120.42	-120.42	2,150.00
61030 · Salaries - VAC ADM	183.92	3,673.33	-3,489.41	183.92	7,346.66	-7,162.74	44,080.00
61040 · Salaries - SICK ADM	0.00	700.00	-700.00	5,098.40	3,750.00	1,348.40	10,750.00
61050 · Salaries - HOLIDAY ADM	0.00	0.00	0.00	1,503.20	1,545.00	-41.80	20,090.00
61100 · Payroll Tax - ADM	599.19	880.00	-280.81	1,301.38	1,760.00	-458.62	11,440.00
61200 · Worker's Comp - ADM	330.94	244.00	86.94	709.50	488.00	221.50	3,170.00
61300 · Employee Group Insurance - ADM	6,336.47	5,898.33	438.14	12,672.94	11,796.66	876.28	70,780.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	9,962.22	10,966.00	-1,003.78	21,772.73	21,932.00	-159.27	142,570.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	230.00	230.00	0.00	455.00	460.00	-5.00	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	47,682.82	47,292.08	390.74	101,709.15	98,358.74	3,350.41	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	700.00	1,500.00	-800.00	700.00	3,000.00	-2,300.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.66	-66.66	0.00	133.32	-133.32	800.00
62400 · Board Exp - Education & Training	0.00	16.66	-16.66	0.00	33.32	-33.32	200.00
Total 62 · BOARD EXPENSES	700.00	1,583.32	-883.32	700.00	3,166.64	-2,466.64	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	7,631.38	-7,631.38	2,815.00	8,441.38	-5,626.38	51,890.00
63200 · County Services	0.00	33.33	-33.33	10.00	66.66	-56.66	400.00
63300 · Legal	0.00	4,166.66	-4,166.66	712.50	8,333.32	-7,620.82	50,000.00
63500 · Software Support - ADM	565.00	810.52	-245.52	1,420.00	1,346.09	73.91	7,100.00
63900 · Other Professional - ADM	711.10	2,683.00	-1,971.90	3,611.81	4,183.00	-571.19	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	1,276.10	15,324.89	-14,048.79	8,569.31	22,370.45	-13,801.14	222,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
August 2023

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 Accrual Basis

	Aug 23	Budget	\$ Over Budget	Jul - Aug 23	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,620.91	1,930.06	-309.15	2,577.74	2,988.31	-410.57	16,170.00
64040 · Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00	8,530.00
64045 · Due & Subscription	422.90	351.78	71.12	1,046.77	413.78	632.99	5,090.00
64080 · Janitorial Service	720.00	720.00	0.00	1,440.00	1,440.00	0.00	8,900.00
64090 · Lease Equipment - ADM	785.65	794.01	-8.36	785.65	794.01	-8.36	3,370.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	0.00	0.00	720.00
64120 · Office Expense	667.77	295.83	371.94	1,013.13	591.66	421.47	3,550.00
64130 · Office Supplies	61.97	525.83	-463.86	748.93	1,051.66	-302.73	6,310.00
64135 · Penalties	0.00	12.50	-12.50	0.00	25.00	-25.00	150.00
64140 · Pest Control	459.00	415.00	44.00	918.00	830.00	88.00	4,980.00
64150 · Postage & Delivery	0.00	200.00	-200.00	3,345.20	3,360.00	-14.80	20,170.00
64160 · Printing & Publications	4,964.56	5,000.00	-35.44	4,964.56	5,000.00	-35.44	12,930.00
64170 · Public Relation	1,692.40	926.40	766.00	2,264.40	1,852.80	411.60	11,940.00
64180 · Maintenance of Equipment	228.71	210.00	18.71	457.42	420.00	37.42	2,520.00
64190 · Maintenance of Structure	1,461.82	1,250.00	211.82	1,672.83	2,500.00	-827.17	15,000.00
64230 · Training	1,096.00	416.66	679.34	1,096.00	833.32	262.68	5,000.00
64240 · Travel	0.00	0.00	0.00	0.00	0.00	0.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	383.23	200.00	183.23	1,200.00
66000 · Payroll Expenses	71.75	63.00	8.75	148.75	127.75	21.00	840.00
Total 64 · SERVICES AND SUPPLIES - ADM	14,253.44	13,211.07	1,042.37	22,862.61	22,428.29	434.32	127,670.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	4,490.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	4,490.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	482.86	525.00	-42.14	965.72	1,050.00	-84.28	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	965.72	1,050.00	-84.28	6,300.00
Total Expense	64,395.22	77,936.36	-13,541.14	134,806.79	147,374.12	-12,567.33	1,007,740.00
Net Ordinary Income	-307,441.27	-361,947.48	54,506.21	-108,881.30	-191,531.03	82,649.73	-1,220,366.00
Other Income/Expense							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	1,367,800.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	16,700.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00
Total 71 · PROP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	1,385,900.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessments - CURRENT	10,820.00	11,000.00	-180.00	10,820.00	11,000.00	-180.00	11,000.00
72300 · Special Assessment-DELO&PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	0.00	0.00	0.00	15,700.00
Total 72 · SPECIAL ASSESSMENTS	10,820.00	11,000.00	-180.00	10,820.00	11,000.00	-180.00	27,900.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	9,700.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	0.00	0.00	0.00	9,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
August 2023

	Aug 23	Budget	\$ Over Budget	Jul - Aug 23	YTD Budget	\$ Over Budget	Annual Budget
76 - CONNECTION FEE							
76000 · Connection Fees	3,740.91	0.00	3,740.91	3,740.91	0.00	3,740.91	0.00
Total 76 - CONNECTION FEE	3,740.91	0.00	3,740.91	3,740.91	0.00	3,740.91	0.00
79 - OTHER INCOMES							
77000 · Interest Income	11,238.19	6,547.09	4,691.10	18,521.95	14,694.82	3,827.13	95,100.00
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	14,452.48	0.00	14,452.48	60,106.55	0.00	60,106.55	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	8,095.75	0.00	8,095.75	14,572.35	0.00	14,572.35	0.00
79500 · Other Income	0.00	25.00	-25.00	0.00	50.00	-50.00	300.00
Total 79 - OTHER INCOMES	33,786.42	6,572.09	27,214.33	93,200.85	14,744.82	78,456.03	95,400.00
Total Other Income	48,347.33	17,572.09	30,775.24	107,761.76	25,744.82	82,016.94	1,518,900.00
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	0.00	0.00	0.00	0.00	0.00	0.00	3,700.00
Total 80 - OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	3,700.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	3,700.00
Net Other Income	48,347.33	17,572.09	30,775.24	107,761.76	25,744.82	82,016.94	1,515,200.00
Net Income	-259,093.94	-344,375.39	85,281.45	-1,119.54	-165,786.21	164,666.67	294,834.00

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

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	Aug 23
OPERATING ACTIVITIES	
Net Income	-259,093.94
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	99,442.09
12400 · COBRA Receivable	-656.49
12700 · Pumped Waste	-1,097.61
13300 · SU01-Deling Tax Roll Receivable	232.41
13350 · SS01 - Sewer Availability Recv	-10,820.00
14100 · Prepaid Expense	-550.00
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	11,987.33
20000 · Accounts Payable	-13,308.23
21600 · Employee Appreciation Fund	400.00
22000 · Payroll Liabilities	-25.78
22200 · Retirement Payable	1,929.66
Net cash provided by Operating Activities	-160,316.20
INVESTING ACTIVITIES	
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	-671.16
17850 · N.O.V.	-2,116.50
17890 · HC Dewatering Bldg & Clarifier	-391,280.88
Net cash provided by Investing Activities	-352,478.10
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	-513,508.72
Cash at beginning of period	8,520,032.78
Cash at end of period	8,006,524.06

