

Crestline Sanitation District
Balance Sheet
As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	3,725,689.35
10200 · Cash in Bank - Payroll	33,475.67
10500 · Petty Cash	189.30
10600 · Change Fund	300.00
	3,759,654.32
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	1,605,532.37
11101 · Investments - Wealth&Fiduciary	4,993,954.78
11200 · Investments - CalTRUST	774,723.44
	7,374,210.59
Total Checking/Savings	11,133,864.91
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	147,842.59
12100 · A/R - Pilot Rock	1,514.83
12400 · COBRA Receivable	4,547.08
12410 · COBRA Dental	485.75
12700 · Pumped Waste	2,432.75
	156,823.00
Total Accounts Receivable	156,823.00
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	507,583.72
13350 · SS01 - Sewer Availability Recv	15,599.47
13500 · Accrued A/R	569,326.81
13700 · Other Receivables	223.53
	1,092,733.53

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14 · PREPAID	
14100 · Prepaid Expense	2,786.00
14200 · Prepaid Insurance	148,461.17
14300 · Prepaid Worker's Comp	60,848.61
Total 14 · PREPAID	212,095.78
Total Other Current Assets	1,319,278.27
Total Current Assets	12,609,966.18
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,454.99
15300 · Structures & Improvements	13,256,418.25
15400 · Vehicles	1,359,785.86
15500 · Equipments	710,944.01
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	33,305,811.71
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,331,430.40
16300 · Accm Depr - Structures & Imprv	-6,033,228.77
16400 · Accm Depr - Vehicles	-1,074,661.09
16500 · Accm Depr - Equipment	-533,742.91
16800 · Accm. Amortization	-258,385.25
16900 · Accm Depr - Capital Lease Asset	-40,290.08
Total 16 · ACCM DEPRECIATIONS	-24,271,738.50
Total Fixed Assets	9,034,073.21
Other Assets	
17 · CIP	
17340 · SCADA System	5,254.61
17365 · Wastewater Master Plan Update	500.00
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.	21,178.89
17890 · HC Dewatering Bldg & Clarifier	8,209,669.07
17891 · HC Engineering & Mgmt	1,258,648.64
17893 · CH Effluent Pump Replacement	91,288.69
17894 · HC Muffin Monster (2)	24,166.42

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17896 · Liquid Chlorine Transporter	3,220.65
17897 · Main Office Roof Repair	5,000.00
Total 17 · CIP	10,709,623.07
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	361,128.00
19830 · Deferred Outflows - Actuarial	476,812.00
19850 · Deferred Outflow-OPEB Actuarial	1,025,984.00
Total 19 · DEFERRED OUTFLOWS	1,863,924.00
Total Other Assets	12,573,547.07
TOTAL ASSETS	34,217,586.46
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	6,692.87
Total Accounts Payable	6,692.87
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,584.16
21600 · Employee Appreciation Fund	4,835.36
Total 21 · OTHER CURRENT LIAB.	8,419.52
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-640.11
22100 · Payroll Tax Payable	-68.24
Total 22 · PR LIABILITIES	-708.35
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

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24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,963.02
25950 · Curr Portin-Share of County POB	56,664.00
25970 · Curr Portion of CLO	8,219.88
	91,846.90
Total 24 · OTHER LIABILITIES	91,846.90
Total Other Current Liabilities	191,318.41
Total Current Liabilities	198,011.28
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	8,257,472.00
27300 · Capital Lease Obligation	8,144.03
27400 · Employee Compensated Abs-LT	107,852.02
27700 · OPEB Obligation	902,386.00
27800 · Pension Liability	1,398,334.00
27970 · Less Current Portion of CLO	-8,219.88
	10,665,968.17
Total 27 · LONG TERM LIABILITIES	10,665,968.17
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	513,190.00
29850 · Deferred Inflows-OPEB Actuarial	1,182,552.00
	1,695,742.00
Total 29 · DEFERRED INFLOWS	1,695,742.00
Total Long Term Liabilities	12,361,710.17
Total Liabilities	12,559,721.45
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	14,578,007.99
33000 · Unrestricted Net Assets	-6,629,252.62
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	2,153,103.00
34300 · Replacement Reserve	6,030,270.00
34400 · Catastrophic Reserve	3,621,943.00
34500 · Curr Yr Capital Budget Reserve	1,992,600.00
	13,797,916.00
Total 34000 · Board Designated Reserves	13,797,916.00
Total 30 · NET ASSETS	21,746,671.37

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Net Income	-88,806.36
Total Equity	21,657,865.01
TOTAL LIABILITIES & EQUITY	34,217,586.46

Crestline Sanitation District Profit & Loss Budget Performance October 2023

	Oct 23	Budget	\$ Over Budget	Jul - Oct 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	2,466.36	2,853.00	-386.64	1,116,708.54	1,115,300.00	1,408.54	3,351,100.00
42000 · Sewer Penalties	18,321.02	14,000.00	4,321.02	30,942.95	21,000.00	9,942.95	121,000.00
43000 · Pumped Waste Permits	3,948.00	3,100.00	848.00	16,110.77	13,100.00	3,010.77	35,300.00
44000 · Permit & Inspection Fees	0.00	0.00	0.00	219.00	219.00	0.00	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	877.29	650.00	227.29	2,827.29	2,600.00	227.29	7,800.00
48000 · Other Service Fees	12.00	0.00	12.00	12.00	80.00	-68.00	200.00
49000 · Other Charges	0.00	0.00	0.00	-0.20	0.00	-0.20	0.00
Total 40 · REVENUE	25,624.67	20,603.00	5,021.67	1,166,820.35	1,152,299.00	14,521.35	3,636,400.00
Total Income	25,624.67	20,603.00	5,021.67	1,166,820.35	1,152,299.00	14,521.35	3,636,400.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	34,460.37	52,105.00	-17,644.63	105,265.57	154,405.00	-49,139.43	445,210.00
51020MT · Salaries - OT	37.23	0.00	37.23	1,332.52	0.00	1,332.52	500.00
51030MT · Salaries - VAC	2,838.48	1,500.00	1,338.48	6,569.28	6,600.00	-30.72	26,700.00
51040MT · Salaries - SICK	1,153.31	2,500.00	-1,346.69	4,318.62	7,400.00	-3,081.38	24,130.00
51050MT · Salaries - HOLIDAY	1,324.08	2,167.00	-842.92	4,433.28	7,042.00	-2,608.72	28,170.00
51060MT · Salaries - ON CALL / STANDBY	3,332.50	2,600.00	732.50	10,275.00	9,430.00	845.00	27,730.00
51070MT · Salaries - CALL BACK	297.84	0.00	297.84	1,702.02	200.00	1,502.02	2,000.00
51100MT · Payroll Tax	1,279.81	1,270.00	9.81	3,435.68	3,820.00	-384.32	11,040.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	1,066.66	-1,066.66	3,200.00
51200MT · Worker's Comp	6,334.22	5,930.00	404.22	18,624.15	17,750.00	874.15	51,260.00
51300MT · Employee Group Insurance	6,067.41	9,700.00	-3,632.59	24,215.36	38,800.00	-14,584.64	117,510.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	12,685.47	20,585.00	-7,899.53	37,932.35	61,685.00	-23,752.65	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	8,303.00	9,000.00	-697.00	19,190.00	36,000.00	-16,810.00	59,280.00
51600MT · Nationwide ER Match	819.00	500.00	319.00	2,241.00	1,490.00	751.00	4,300.00
Total 51-MT · Salaries & Benefit - MAINT	78,932.72	108,123.67	-29,190.95	239,534.83	345,688.66	-106,153.83	979,200.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	70,822.90	73,070.00	-2,247.10	215,571.24	219,200.00	-3,628.76	633,240.00
51020OP · Salaries - OT	0.00	100.00	-100.00	1,008.43	600.00	408.43	6,500.00
51030OP · Salaries - VAC	6,880.41	4,000.00	2,880.41	16,536.94	15,000.00	1,536.94	49,080.00
51040OP · Salaries - SICK	4,251.32	2,000.00	2,251.32	11,363.60	16,400.00	-5,036.40	34,600.00
51050OP · Salaries - HOLIDAY	2,339.22	3,106.00	-766.78	10,417.05	9,318.00	1,099.05	40,390.00
51060OP · Salaries - ON CALL / STANDBY	4,117.50	5,000.00	-882.50	12,355.38	15,400.00	-3,044.62	41,600.00
51070OP · Salaries - Call Back	638.40	166.67	471.73	2,757.62	666.68	2,090.94	2,000.00
51100OP · Payroll Tax	1,441.41	1,840.00	-398.59	4,454.71	5,530.00	-1,075.29	15,980.00
51200OP · Worker's Comp	10,945.50	7,365.00	3,580.50	33,104.30	22,095.00	11,009.30	63,830.00
51300OP · Employee Group Insurance	12,231.48	12,400.00	-168.52	49,822.03	49,600.00	222.03	150,240.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	25,681.59	31,230.00	-5,548.41	76,520.59	93,687.00	-17,166.41	270,650.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	2,100.00	2,080.00	20.00	7,710.00	8,320.00	-610.00	24,960.00
51600OP · Nationwide ER Match	236.25	260.00	-23.75	682.50	776.00	-93.50	2,240.00
Total 51-OP · SALARIES & BENEFIT - OP	141,685.98	142,617.67	-931.69	442,304.39	456,592.68	-14,288.29	1,335,310.00

Crestline Sanitation District Profit & Loss Budget Performance October 2023

	Oct 23	Budget	\$ Over Budget	Jul - Oct 23	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53400MT · Laboratory Analysis	0.00			50.00			
53900MT · Other Professional Svc	207.78	1,100.00	-892.22	1,481.54	1,900.00	-418.46	3,600.00
Total 53-MT · PROFESSIONAL SVC-MAINT	207.78	1,100.00	-892.22	1,531.54	1,900.00	-368.46	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	7,423.36	7,000.00	423.36	26,596.69	16,920.00	9,676.69	58,520.00
53700OP · Permits & Fees	3,438.99	10,130.00	-6,691.01	13,683.70	20,230.00	-6,546.30	54,980.00
53800OP · Software Support	1,780.00			1,780.00			
53900OP · Other Professional	0.00	0.00	0.00	740.00	190.00	550.00	1,490.00
Total 53-OP · PROFESSIONAL SVC - OP	12,642.35	17,130.00	-4,487.65	42,800.39	37,340.00	5,460.39	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	1,338.41	1,750.00	-411.59	4,893.62	5,248.00	-354.38	15,160.00
54100MT · Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	3,058.50	2,349.16	709.34	12,789.09	9,396.64	3,392.45	28,190.00
54182MT · Maintenance of Equipment	594.66	1,113.33	-518.67	3,154.78	4,453.34	-1,298.56	13,360.00
54184MT · Maintenance of Structures	6.99	198.34	-191.35	551.63	793.34	-241.71	2,380.00
54200MT · Small Tools	0.00	170.84	-170.84	1,809.12	683.36	1,125.76	2,050.00
54210MT · Supplies - Shop	0.00	207.50	-207.50	529.30	830.00	-300.70	2,490.00
54220MT · Supplies - Field	0.00	123.33	-123.33	667.16	493.34	173.82	1,480.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	4,998.56	5,912.50	-913.94	24,394.70	21,898.02	2,496.68	65,960.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,448.35	3,405.83	42.52	9,651.28	13,623.34	-3,972.06	40,870.00
54023OP · Auto Expense - General	201.47	901.66	-700.19	9,744.09	3,606.64	6,137.45	10,820.00
54030OP · Communication	193.15	402.50	-209.35	1,395.21	1,610.00	-214.79	4,830.00
54040OP · Due & Subscription	0.00	10.83	-10.83	0.00	43.32	-43.32	130.00
54050OP · Equipment Purchase	2,942.21	0.00	2,942.21	2,942.21	1,325.00	1,617.21	2,650.00
54060OP · Equipment Rental	0.00	640.00	-640.00	0.00	2,560.00	-2,560.00	7,680.00
54070OP · Insurance	8,117.95	12,936.33	-4,818.38	32,471.80	51,745.32	-19,273.52	155,236.00
54075OP · Insurance - Vehicle	3,126.41	3,197.50	-71.09	12,505.64	12,790.00	-284.36	38,370.00
54080OP · Clothing & Laundry	869.02	1,550.00	-680.98	3,229.12	4,658.00	-1,428.88	13,460.00
54090OP · Lodge & Meals	0.00	160.00	-160.00	1,196.90	640.00	556.90	1,920.00
54100OP · Misc Expense	0.00	10.83	-10.83	0.00	43.32	-43.32	130.00
54180OP · Repairs & Maintenance	0.00			46.02			
54182OP · Maintenance of Equipment	14,552.02	6,371.66	8,180.36	29,250.35	25,486.64	3,763.71	76,460.00
54184OP · Maintenance of Structures	5,332.48	1,157.50	4,174.98	21,363.99	4,630.00	16,733.99	13,890.00
54185OP · Memberships/Certifications	18,556.00	9,938.00	8,618.00	30,045.00	21,941.00	8,104.00	35,960.00
54190OP · Safety Equipment	594.34	450.83	143.51	3,073.75	1,803.32	1,270.43	5,410.00
54200OP · Small Tools	43.54	99.16	-55.62	1,163.17	396.64	766.53	1,190.00
54220OP · Supplies	90.96	326.66	-235.70	963.52	1,306.64	-343.12	3,920.00
54310OP · Special Dept - Chlorine / Salt	3,848.09	2,816.67	1,031.42	12,934.31	11,266.68	1,667.63	33,800.00
54320OP · Special Dept - Sludge /Chemical	0.00	4,133.33	-4,133.33	24,729.59	16,533.32	8,196.27	49,600.00
54330OP · Special Dept - Oxygen/Propane	0.00	501.66	-501.66	0.00	2,006.64	-2,006.64	6,020.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	8,333.32	-8,333.32	25,000.00
54400OP · Training	0.00	1,666.00	-1,666.00	2,506.69	6,664.00	-4,157.31	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	61,915.99	52,760.28	9,155.71	199,212.64	193,013.14	6,199.50	547,346.00

Crestline Sanitation District Profit & Loss Budget Performance October 2023

	Oct 23	Budget	\$ Over Budget	Jul - Oct 23	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,292.67	5,570.83	-278.16	19,125.01	22,283.32	-3,158.31	66,850.00
56210OP · Utilities - Electric	8,977.28	10,177.01	-1,199.73	40,169.58	49,154.18	-8,984.60	144,350.00
56220OP · Utilities - Gas	45.47	35.00	10.47	290.18	122.00	168.18	11,810.00
56230OP · Utilities - Water	991.70	900.00	91.70	3,583.35	4,500.00	-916.65	11,260.00
56240OP · Utilities - Trash	862.26	639.16	223.10	3,114.61	2,556.64	557.97	7,670.00
56300OP · Refuse Disposal	0.00	0.00	0.00	420.00	710.00	-290.00	1,420.00
Total 56 · UTILITIES - OP	16,169.38	17,322.00	-1,152.62	66,702.73	79,326.14	-12,623.41	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	81,243.92	87,910.00	-6,666.08	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	81,243.92	87,910.00	-6,666.08	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	83,186.40	93,510.00	-10,323.60	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	83,186.40	93,510.00	-10,323.60	280,530.00
Total COGS	357,660.34	390,321.12	-32,660.78	1,180,911.54	1,317,178.64	-136,267.10	3,849,026.00
Gross Profit	-332,035.67	-369,718.12	37,682.45	-14,091.19	-164,879.64	150,788.45	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	35,394.69	36,880.00	-1,485.31	112,022.02	110,620.00	1,402.02	319,560.00
61020 · Salaries - OT ADM	221.12	572.00	-350.88	221.12	752.63	-531.51	2,150.00
61030 · Salaries - VAC ADM	183.92	3,673.33	-3,489.41	367.84	14,693.32	-14,325.48	44,080.00
61040 · Salaries - SICK ADM	183.92	700.00	-516.08	14,878.03	5,150.00	9,728.03	10,750.00
61050 · Salaries - HOLIDAY ADM	993.36	1,545.00	-551.64	4,509.60	4,635.00	-125.40	20,090.00
61100 · Payroll Tax - ADM	789.57	1,320.00	-530.43	3,503.11	3,960.00	-456.89	11,440.00
61200 · Worker's Comp - ADM	404.07	365.00	39.07	1,444.51	1,097.00	347.51	3,170.00
61300 · Employee Group Insurance - ADM	2,512.60	5,898.33	-3,385.73	21,583.36	23,593.32	-2,009.96	70,780.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	11,437.05	16,455.00	-5,017.95	43,172.00	49,353.00	-6,181.00	142,570.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	145.00	345.00	-200.00	830.00	1,035.00	-205.00	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	52,265.30	67,753.66	-15,488.36	202,531.59	214,889.27	-12,357.68	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	1,000.00	1,500.00	-500.00	1,900.00	6,000.00	-4,100.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.66	-66.66	0.00	266.64	-266.64	800.00
62400 · Board Exp - Education & Training	0.00	16.66	-16.66	0.00	66.64	-66.64	200.00
Total 62 · BOARD EXPENSES	1,000.00	1,583.32	-583.32	1,900.00	6,333.28	-4,433.28	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	9,684.00	-9,684.00	20,195.00	31,085.38	-10,890.38	51,890.00
63200 · County Services	0.00	33.33	-33.33	18.00	133.32	-115.32	400.00
63300 · Legal	0.00	4,166.66	-4,166.66	7,860.00	16,666.64	-8,806.64	50,000.00
63500 · Software Support - ADM	855.00	810.52	44.48	2,550.00	2,417.23	132.77	7,100.00
63900 · Other Professional - ADM	4,611.99	76,000.00	-71,388.01	8,865.55	82,183.00	-73,317.45	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	5,466.99	90,694.51	-85,227.52	39,488.55	132,485.57	-92,997.02	222,700.00

Crestline Sanitation District Profit & Loss Budget Performance October 2023

	Oct 23	Budget	\$ Over Budget	Jul - Oct 23	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,634.30	1,736.27	-101.97	5,078.40	5,735.53	-657.13	16,170.00
64040 · Computer Expense	123.81	1,273.99	-1,150.18	123.81	1,273.99	-1,150.18	8,530.00
64045 · Due & Subscription	532.89	361.97	170.92	2,046.90	1,127.72	919.18	5,090.00
64080 · Janitorial Service	720.00	720.00	0.00	2,700.00	3,140.00	-440.00	8,900.00
64090 · Lease Equipment - ADM	0.00	0.00	0.00	834.14	842.50	-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	461.47	295.83	165.64	3,483.90	1,183.32	2,300.58	3,550.00
64130 · Office Supplies	182.50	525.83	-343.33	1,338.66	2,103.32	-764.66	6,310.00
64135 · Penalties	0.00	12.50	-12.50	0.00	50.00	-50.00	150.00
64140 · Pest Control	470.00	415.00	55.00	1,598.00	1,660.00	-62.00	4,980.00
64150 · Postage & Delivery	0.00	200.00	-200.00	6,345.20	6,722.00	-376.80	20,170.00
64160 · Printing & Publications	0.00	0.00	0.00	4,964.56	5,391.09	-426.53	12,930.00
64170 · Public Relation	960.00	988.00	-28.00	3,602.40	3,767.20	-164.80	11,940.00
64180 · Maintenance of Equipment	228.71	210.00	18.71	914.84	840.00	74.84	2,520.00
64190 · Maintenance of Structure	152.38	1,250.00	-1,097.62	1,889.19	5,000.00	-3,110.81	15,000.00
64230 · Training	625.00	416.66	208.34	1,721.00	1,666.64	54.36	5,000.00
64240 · Travel	0.00	0.00	0.00	0.00	0.00	0.00	300.00
64245 · Lodge - Meals	708.27	100.00	608.27	1,091.50	400.00	691.50	1,200.00
66000 · Payroll Expenses	108.50	87.50	21.00	329.00	274.75	54.25	840.00
Total 64 · SERVICES AND SUPPLIES - ADM	6,907.83	8,593.55	-1,685.72	38,061.50	41,178.06	-3,116.56	127,670.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00			0.00			4,490.00
Total 68 · BAD DEBTS	0.00			0.00			4,490.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	482.86	525.00	-42.14	1,931.44	2,100.00	-168.56	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	1,931.44	2,100.00	-168.56	6,300.00
Total Expense	66,122.98	169,150.04	-103,027.06	283,913.08	396,986.18	-113,073.10	1,007,740.00
Net Ordinary Income	-398,158.65	-538,868.16	140,709.51	-298,004.27	-561,865.82	263,861.55	-1,220,366.00
Other Income/Expense							
Other Income							
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 Assessment - CURRENT	0.00	0.00	0.00	10,820.00	11,000.00	-180.00	11,000.00
72300 · Special Assessment-DELQ&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	0.00	0.00	0.00	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 October 2023

	Oct 23	Budget	\$ Over Budget	Jul - Oct 23	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	3,740.91	0.00	3,740.91	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	3,740.91	0.00	3,740.91	0.00
79 · OTHER INCOMES							
77000 · Interest Income	25,018.10	10,053.47	14,964.63	52,379.86	35,264.98	17,114.88	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	18,640.45	0.00	18,640.45	82,884.74	0.00	82,884.74	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	5,619.73	0.00	5,619.73	23,430.38	0.00	23,430.38	0.00
79500 · Other Income	-66,390.57	25.00	-66,415.57	35,942.02	100.00	35,842.02	300.00
Total 79 · OTHER INCOMES	-17,112.29	10,078.47	-27,190.76	194,637.00	35,364.98	159,272.02	95,400.00
Total Other Income	-17,112.29	10,078.47	-27,190.76	209,197.91	46,364.98	162,832.93	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	-17,112.29	10,078.47	-27,190.76	209,197.91	46,364.98	162,832.93	1,515,200.00
Net Income	-415,270.94	-528,789.69	113,518.75	-88,806.36	-515,500.84	426,694.48	294,834.00

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

	Oct 23
OPERATING ACTIVITIES	
Net Income	-415,270.94
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	103,507.42
12100 · A/R - Pilot Rock	-227.29
12400 · COBRA Receivable	188.14
12410 · COBRA Dental	-128.96
12700 · Pumped Waste	-874.48
13700 · Other Receivables	-219.33
14100 · Prepaid Expense	-550.00
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	55,588.39
20000 · Accounts Payable	-64,417.29
21600 · Employee Appreciation Fund	-57.87
22000 · Payroll Liabilities	-404.31
	-311,622.16
Net cash provided by Operating Activities	-311,622.16
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	-4,300.88
17365 · Wastewater Master Plan Update	-500.00
17850 · N.O.V.	-4,250.00
17890 · HC Dewatering Bldg & Clarifier	-353,327.45
17891 · HC Engineering & Mgmt	-58,258.25
17895 · CH Muffin Monster	11,328.84
17896 · Liquid Chlorine Transporter	-3,220.65
17897 · Main Office Roof Repair	-5,000.00
	-375,937.95
Net cash provided by Investing Activities	-375,937.95
FINANCING ACTIVITIES	
27100 · Loan Payable - SRF	2,575,751.00
	2,575,751.00
Net cash provided by Financing Activities	2,575,751.00
Net cash increase for period	1,888,190.89
Cash at beginning of period	9,245,674.02
Cash at end of period	11,133,864.91

