



Crestline Sanitation District

Executive Summary - July 2023

SUMMARY STATEMENT OF NET POSITION

	7/31/2023	7/31/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 8,520,033	\$ 9,630,342	\$ (1,110,309)	\$ 8,769,460
Receivables	1,328,757	1,228,811	99,946	1,211,131
Other current assets	284,282	321,923	(37,641)	184,499
Total current assets	10,133,072	11,181,076	(1,048,004)	10,165,090
Capital assets, net	18,809,608	12,123,059	6,686,549	15,072,637
Deferred outflows of resources	1,903,001	1,903,001	-	1,903,001
Total Assets and Deferred Outflows of Resources	30,845,681	25,207,136	5,638,545	27,140,728
Current liabilities	104,900	184,424	(79,524)	185,267
Noncurrent liabilities	5,992,983	1,666,958	4,326,025	3,107,181
Deferred inflows of resources	2,617,143	2,617,143	-	2,617,143
Total Liabilities and Deferred Inflows of Resources	8,715,026	4,468,525	4,246,501	5,909,591
Net Position	\$ 22,130,655	\$ 20,738,611	\$ 1,392,044	\$ 21,231,137

SUMMARY STATEMENT OF CHANGES IN NET POSITION

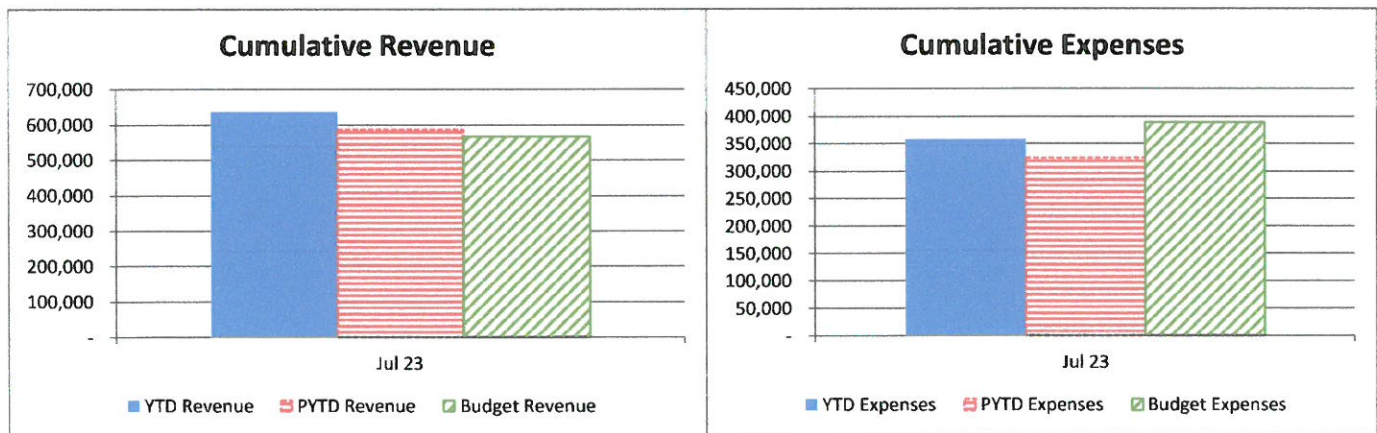
	Jul 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 560,606	\$ 560,606	\$ 558,794	\$ 1,812
Operating expenses	(291,359)	(291,359)	(318,940)	27,581
Administrative expenses	(66,830)	(66,830)	(69,438)	2,608
Other income	75,713	75,713	8,173	67,540
Other expenses	(101)	(101)	-	(101)
Change in net position	\$ 278,029	\$ 278,029	\$ 178,589	\$ 99,440

LIQUIDITY RATIOS

	7/31/2023	7/31/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	81.2	52.2	29.0	45.5
Current ratio (current assets / current liabilities)	96.6	60.6	36.0	53.1
Working capital (current assets - current liabilities)	\$ 10,028,172	\$ 10,996,652	\$ (968,480)	\$ 10,243,295

CAPITAL BUDGET

	Jul 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 75,174	\$ 75,174	\$ 1,992,600	\$ 1,917,426
Master Plan Projects	1,584,792	1,584,792	6,000,000	4,415,208



Crestline Sanitation District
Balance Sheet
As of July 31, 2023

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Accrual Basis

Jul 31, 23

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	691,588.79	
10200 · Cash in Bank - Payroll	34,217.03	
10500 · Petty Cash	189.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	726,295.12	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	2,088,499.81	
11101 · Investments - Wealth&Fiduciary	4,935,632.92	
11200 · Investments - CalTRUST	769,604.93	
Total 11 · INVESTMENTS	7,793,737.66	
Total Checking/Savings	8,520,032.78	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	179,370.70	
12100 · A/R - Pilot Rock	1,287.54	
12200 · A/R - Cleghorn	73,464.50	
12400 · COBRA Receivable	4,547.08	
12410 · COBRA Dental	485.75	
12700 · Pumped Waste	992.21	
Total 12 · ACCTS RECEIVABLE	260,147.78	
Total Accounts Receivable	260,147.78	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	507,816.13	
13350 · SS01 - Sewer Availability Recv	4,779.47	
13500 · Accrued A/R	556,009.29	
13700 · Other Receivables	4.20	
Total 13 · OTHER RECEIVABLE	1,068,609.09	

**Crestline Sanitation District
Balance Sheet
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	Jul 31, 23
14 · PREPAID	
14100 · Prepaid Expense	1,391.22
14200 · Prepaid Insurance	148,692.01
14300 · Prepaid Worker's Comp	119,750.16
Total 14 · PREPAID	269,833.39
Total Other Current Assets	1,352,891.44
Total Current Assets	10,133,072.00
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	-16,315,362.76
16300 · Accm Depr - Structures & Imprv	-5,950,857.21
16400 · Accm Depr - Vehicles	-1,061,038.16
16500 · Accm Depr - Equipment	-527,798.36
16800 · Accm. Amortization	-245,949.24
16900 · Accm Depr - Capital Lease Asset	-38,308.57
Total 16 · ACCM DEPRECIATIONS	-24,139,314.30
Total Fixed Assets	8,939,308.83
Other Assets	
17 · CIP	
17201 · Folder/Inserter Billing Machine	14,860.88
17220 · Slip Lining & Manhole Raising	113,585.50
17340 · SCADA System	91,260.32
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.	199,305.60
17890 · HC Dewatering Bldg & Clarifier	7,122,722.07

Crestline Sanitation District
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	Jul 31, 23
17891 · HC Engineering & Mgmt	1,160,330.93
17893 · CH Effluent Pump Replacement	69,593.72
Total 17 · CIP	9,870,299.62
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	11,773,300.62
TOTAL ASSETS	30,845,681.45
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	13,469.79
20000 · Accounts Payable	13,469.79
Total Accounts Payable	13,469.79
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,584.16
21600 · Employee Appreciation Fund	4,924.41
Total 21 · OTHER CURRENT LIAB.	8,508.57
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-184.24
22100 · Payroll Tax Payable	-68.24
22200 · Retirement Payable	-1,929.66
Total 22 · PR LIABILITIES	-2,182.14
24 · OTHER LIABILITIES	
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
Total 24 · OTHER LIABILITIES	85,104.39
Total Other Current Liabilities	91,430.82
Total Current Liabilities	104,900.61

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

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	Jul 31, 23
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	4,334,598.00
27300 · Capital Lease Obligation	8,789.62
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
Total 27 · LONG TERM LIABILITIES	5,992,983.19
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	8,610,126.19
Total Liabilities	8,715,026.80
Equity	
30 · NET ASSETS	
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
Total 34000 · Board Designated Reserves	11,692,910.00
Total 30 · NET ASSETS	20,475,909.21
39000 · *Unrestricted Net Assets	1,376,716.08
Net Income	278,029.36
Total Equity	22,130,654.65
TOTAL LIABILITIES & EQUITY	30,845,681.45

Crestline Sanitation District

Profit & Loss Budget Performance

July 2023

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Ordinary Income/Expense	Jul 23	Budget	\$ Over Budget	Jul 23	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 · REVENUE							
41000 · Sewer Service Fees	556,429.84	554,300.00	2,129.84	556,429.84	554,300.00	2,129.84	3,351,100.00
42000 · Sewer Penalties	-170.83	0.00	-170.83	-170.83	0.00	-170.83	121,000.00
43000 · Pumped Waste Permits	3,696.87	3,800.00	-103.13	3,696.87	3,800.00	-103.13	35,300.00
44000 · Permit & Inspection Fees	0.00	0.00	0.00	0.00	0.00	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	650.00	650.00	0.00	650.00	650.00	0.00	7,800.00
48000 · Other Service Fees	0.00	44.00	-44.00	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	560,605.88	558,794.00	1,811.88	560,605.88	558,794.00	1,811.88	3,636,400.00
Total Income	560,605.88	558,794.00	1,811.88	560,605.88	558,794.00	1,811.88	3,636,400.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	23,171.44	34,100.00	-10,928.56	23,171.44	34,100.00	-10,928.56	445,210.00
51020MT · Salaries - OT	901.74	0.00	901.74	901.74	0.00	901.74	500.00
51030MT · Salaries - VAC	641.84	2,000.00	-1,358.16	641.84	2,000.00	-1,358.16	26,700.00
51040MT · Salaries - SICK	2,406.95	1,300.00	1,106.95	2,406.95	1,300.00	1,106.95	24,130.00
51050MT · Salaries - HOLIDAY	1,324.08	2,167.00	-842.92	1,324.08	2,167.00	-842.92	28,170.00
51060MT · Salaries - ON CALL / STANDBY	2,795.00	2,500.00	295.00	2,795.00	2,500.00	295.00	27,730.00
51070MT · Salaries - CALL BACK	217.86	0.00	217.86	217.86	0.00	217.86	2,000.00
51100MT · Payroll Tax	653.00	850.00	-197.00	653.00	850.00	-197.00	11,040.00
51150MT · Unemployment Expense	0.00	266.66	-266.66	0.00	266.66	-266.66	3,200.00
51200MT · Worker's Comp	4,044.52	3,940.00	104.52	4,044.52	3,940.00	104.52	51,260.00
51300MT · Employee Group Insurance	6,055.22	9,700.00	-3,644.78	6,055.22	9,700.00	-3,644.78	117,510.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,330.12	13,700.00	-5,369.88	8,330.12	13,700.00	-5,369.88	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	2,584.00	9,000.00	-6,416.00	2,584.00	9,000.00	-6,416.00	59,280.00
51600MT · Nationwide ER Match	330.00	330.00	0.00	330.00	330.00	0.00	4,300.00
Total 51-MT · Salaries & Benefit - MAINT	53,455.77	79,853.66	-26,397.89	53,455.77	79,853.66	-26,397.89	979,200.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	45,326.14	48,710.00	-3,383.86	45,326.14	48,710.00	-3,383.86	633,240.00
51020OP · Salaries - OT	28.68	100.00	-71.32	28.68	100.00	-71.32	6,500.00
51030OP · Salaries - VAC	3,913.50	4,000.00	-86.50	3,913.50	4,000.00	-86.50	49,080.00
51040OP · Salaries - SICK	4,722.88	8,200.00	-3,477.12	4,722.88	8,200.00	-3,477.12	34,600.00
51050OP · Salaries - HOLIDAY	3,552.88	3,106.00	446.88	3,552.88	3,106.00	446.88	40,390.00
51060OP · Salaries - ON CALL / STANDBY	2,335.38	3,400.00	-1,064.62	2,335.38	3,400.00	-1,064.62	41,600.00
51070OP · Salaries - Call Back	220.94	166.67	54.27	220.94	166.67	54.27	2,000.00
51100OP · Payroll Tax	958.28	1,230.00	-271.72	958.28	1,230.00	-271.72	15,980.00
51200OP · Worker's Comp	7,188.97	4,910.00	2,278.97	7,188.97	4,910.00	2,278.97	63,830.00
51300OP · Employee Group Insurance	11,839.98	12,400.00	-560.02	11,839.98	12,400.00	-560.02	150,240.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	16,675.88	20,819.00	-4,143.12	16,675.88	20,819.00	-4,143.12	270,650.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	1,380.00	2,080.00	-700.00	1,380.00	2,080.00	-700.00	24,960.00
51600OP · Nationwide ER Match	131.25	172.00	-40.75	131.25	172.00	-40.75	2,240.00
Total 51-OP · SALARIES & BENEFIT - OP	98,274.76	109,293.67	-11,018.91	98,274.76	109,293.67	-11,018.91	1,335,310.00

Crestline Sanitation District
Profit & Loss Budget Performance
July 2023

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 Accrual Basis

	Jul 23	Budget	\$ Over Budget	Jul 23	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53900MT - Other Professional Svc	197.95	200.00	-2.05	197.95	200.00	-2.05	3,600.00
Total 53-MT - PROFESSIONAL SVC-MAINT	197.95	200.00	-2.05	197.95	200.00	-2.05	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	7,286.31	2,420.00	4,866.31	7,286.31	2,420.00	4,866.31	58,520.00
53700OP - Permits & Fees	205.52	500.00	-294.48	205.52	500.00	-294.48	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	7,491.83	2,920.00	4,571.83	7,491.83	2,920.00	4,571.83	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	1,020.05	1,166.00	-145.95	1,020.05	1,166.00	-145.95	15,160.00
54100MT - Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	3,279.72	2,349.16	930.56	3,279.72	2,349.16	930.56	28,190.00
54182MT - Maintenance of Equipment	804.55	1,113.34	-308.79	804.55	1,113.34	-308.79	13,360.00
54184MT - Maintenance of Structures	133.29	198.33	-65.04	133.29	198.33	-65.04	2,380.00
54200MT - Small Tools	0.00	170.84	-170.84	0.00	170.84	-170.84	2,050.00
54210MT - Supplies - Shop	507.78	207.50	300.28	507.78	207.50	300.28	2,490.00
54220MT - Supplies - Field	262.08	123.33	138.75	262.08	123.33	138.75	1,480.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	6,007.47	5,328.50	678.97	6,007.47	5,328.50	678.97	65,960.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	2,495.85	3,405.84	-909.99	2,495.85	3,405.84	-909.99	40,870.00
54023OP - Auto Expense - General	1,371.15	901.66	469.49	1,371.15	901.66	469.49	10,820.00
54030OP - Communication	187.24	402.50	-215.26	187.24	402.50	-215.26	4,830.00
54040OP - Due & Subscription	0.00	10.83	-10.83	0.00	10.83	-10.83	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	640.00	-640.00	7,680.00
54070OP - Insurance	8,117.95	12,936.33	-4,818.38	8,117.95	12,936.33	-4,818.38	155,236.00
54075OP - Insurance - Vehicle	3,126.41	3,197.50	-71.09	3,126.41	3,197.50	-71.09	38,370.00
54080OP - Clothing & Laundry	772.71	1,036.00	-263.29	772.71	1,036.00	-263.29	13,460.00
54090OP - Lodge & Meals	0.00	160.00	-160.00	0.00	160.00	-160.00	1,920.00
54100OP - Misc Expense	0.00	10.83	-10.83	0.00	10.83	-10.83	130.00
54180OP - Repairs & Maintenance	46.02	0.00	46.02	46.02	0.00	46.02	0.00
54182OP - Maintenance of Equipment	3,319.40	6,371.66	-3,052.26	3,319.40	6,371.66	-3,052.26	76,460.00
54184OP - Maintenance of Structures	12,923.75	1,157.50	11,766.25	12,923.75	1,157.50	11,766.25	13,890.00
54185OP - Memberships/Certifications	11,180.00	11,106.00	74.00	11,180.00	11,106.00	74.00	35,960.00
54190OP - Safety Equipment	1,632.37	450.83	1,181.54	1,632.37	450.83	1,181.54	5,410.00
54200OP - Small Tools	486.67	99.16	387.51	486.67	99.16	387.51	1,190.00
54220OP - Supplies	0.00	326.66	-326.66	0.00	326.66	-326.66	3,920.00
54310OP - Special Dept - Chlorine / Salt	2,205.05	2,816.67	-611.62	2,205.05	2,816.67	-611.62	33,800.00
54320OP - Special Dept - Sludge /Chemical	15,691.13	4,133.33	11,557.80	15,691.13	4,133.33	11,557.80	49,600.00
54330OP - Special Dept - Oxygen/Propane	0.00	501.66	-501.66	0.00	501.66	-501.66	6,020.00
54340OP - Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	2,083.33	-2,083.33	25,000.00
54400OP - Training	737.16	1,666.00	-928.84	737.16	1,666.00	-928.84	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	64,292.86	53,414.29	10,878.57	64,292.86	53,414.29	10,878.57	547,346.00

Crestline Sanitation District Profit & Loss Budget Performance July 2023

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Accrual Basis

	Jul 23	Budget	\$ Over Budget	Jul 23	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	4,265.55	5,570.83	-1,305.28	4,265.55	5,570.83	-1,305.28	66,850.00
56210OP · Utilities - Electric	14,277.46	15,135.68	-858.22	14,277.46	15,135.68	-858.22	144,350.00
56220OP · Utilities - Gas	177.86	29.00	148.86	177.86	29.00	148.86	11,810.00
56230OP · Utilities - Water	1,022.30	1,200.00	-177.70	1,022.30	1,200.00	-177.70	11,260.00
56240OP · Utilities - Trash	787.21	639.16	148.05	787.21	639.16	148.05	7,670.00
56300OP · Refuse Disposal	0.00	0.00	0.00	0.00	0.00	0.00	1,420.00
Total 56 · UTILITIES - OP	20,530.38	22,574.67	-2,044.29	20,530.38	22,574.67	-2,044.29	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	20,310.98	21,977.50	-1,666.52	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	20,310.98	21,977.50	-1,666.52	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	20,796.60	23,377.50	-2,580.90	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	20,796.60	23,377.50	-2,580.90	280,530.00
Total COGS	291,358.60	318,939.79	-27,581.19	291,358.60	318,939.79	-27,581.19	3,849,026.00
Gross Profit	269,247.28	239,854.21	29,393.07	269,247.28	239,854.21	29,393.07	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	27,972.00	24,580.00	3,392.00	27,972.00	24,580.00	3,392.00	319,560.00
61020 · Salaries - OT ADM	0.00	0.00	0.00	0.00	0.00	0.00	2,150.00
61030 · Salaries - VAC ADM	0.00	3,673.33	-3,673.33	0.00	3,673.33	-3,673.33	44,080.00
61040 · Salaries - SICK ADM	5,098.40	3,050.00	2,048.40	5,098.40	3,050.00	2,048.40	10,750.00
61050 · Salaries - HOLIDAY ADM	1,503.20	1,545.00	-41.80	1,503.20	1,545.00	-41.80	20,090.00
61100 · Payroll Tax - ADM	702.19	880.00	-177.81	702.19	880.00	-177.81	11,440.00
61200 · Worker's Comp - ADM	378.56	244.00	134.56	378.56	244.00	134.56	3,170.00
61300 · Employee Group Insurance - ADM	6,336.47	5,898.33	438.14	6,336.47	5,898.33	438.14	70,780.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	11,810.51	10,966.00	844.51	11,810.51	10,966.00	844.51	142,570.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	225.00	230.00	-5.00	225.00	230.00	-5.00	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	54,026.33	51,066.66	2,959.67	54,026.33	51,066.66	2,959.67	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	0.00	1,500.00	-1,500.00	0.00	1,500.00	-1,500.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.66	-66.66	0.00	66.66	-66.66	800.00
62400 · Board Exp - Education & Training	0.00	16.66	-16.66	0.00	16.66	-16.66	200.00
Total 62 · BOARD EXPENSES	0.00	1,583.32	-1,583.32	0.00	1,583.32	-1,583.32	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	810.00	-810.00	0.00	810.00	-810.00	51,890.00
63200 · County Services	10.00	33.33	-23.33	10.00	33.33	-23.33	400.00
63300 · Legal	0.00	4,166.66	-4,166.66	0.00	4,166.66	-4,166.66	50,000.00
63500 · Software Support - ADM	855.00	535.57	319.43	855.00	535.57	319.43	7,100.00
63900 · Other Professional - ADM	2,900.71	1,500.00	1,400.71	2,900.71	1,500.00	1,400.71	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	3,765.71	7,045.56	-3,279.85	3,765.71	7,045.56	-3,279.85	222,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
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 Accrual Basis

	Jul 23	Budget	\$ Over Budget	Jul 23	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	956.83	1,058.25	-101.42	956.83	1,058.25	-101.42	16,170.00
64040 · Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00	8,530.00
64045 · Due & Subscription	623.87	62.00	561.87	623.87	62.00	561.87	5,090.00
64080 · Janitorial Service	720.00	720.00	0.00	720.00	720.00	0.00	8,900.00
64090 · Lease Equipment - ADM	228.71	0.00	228.71	228.71	0.00	228.71	3,370.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	0.00	0.00	720.00
64120 · Office Expense	345.36	295.83	49.53	345.36	295.83	49.53	3,550.00
64130 · Office Supplies	633.13	525.83	107.30	633.13	525.83	107.30	6,310.00
64135 · Penalties	0.00	12.50	-12.50	0.00	12.50	-12.50	150.00
64140 · Pest Control	459.00	415.00	44.00	459.00	415.00	44.00	4,980.00
64150 · Postage & Delivery	3,345.20	3,160.00	185.20	3,345.20	3,160.00	185.20	20,170.00
64160 · Printing & Publications	0.00	0.00	0.00	0.00	0.00	0.00	12,930.00
64170 · Public Relation	572.00	926.40	-354.40	572.00	926.40	-354.40	11,940.00
64180 · Maintenance of Equipment	0.00	210.00	-210.00	0.00	210.00	-210.00	2,520.00
64190 · Maintenance of Structure	211.01	1,250.00	-1,038.99	211.01	1,250.00	-1,038.99	15,000.00
64230 · Training	0.00	416.66	-416.66	0.00	416.66	-416.66	5,000.00
64240 · Travel	0.00	0.00	0.00	0.00	0.00	0.00	300.00
64245 · Lodge - Meals	383.23	100.00	283.23	383.23	100.00	283.23	1,200.00
66000 · Payroll Expenses	77.00	64.75	12.25	77.00	64.75	12.25	840.00
Total 64 · SERVICES AND SUPPLIES - ADM	8,555.34	9,217.22	-661.88	8,555.34	9,217.22	-661.88	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	482.86	525.00	-42.14	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	482.86	525.00	-42.14	6,300.00
Total Expense	66,830.24	69,437.76	-2,607.52	66,830.24	69,437.76	-2,607.52	1,007,740.00
Net Ordinary Income	202,417.04	170,416.45	32,000.59	202,417.04	170,416.45	32,000.59	-1,220,366.00
Other Income/Expense							
71 · PROP TAXES							
71100 · Prop Taxes-CURR SEC & UNSEC1%	39,890.63	0.00	39,890.63	39,890.63	0.00	39,890.63	1,367,800.00
71300 · Prop Taxes-PRI SEC & UNSEC	2,006.14	0.00	2,006.14	2,006.14	0.00	2,006.14	16,700.00
71500 · Int & Pen Delinquent Taxes	277.10	0.00	277.10	277.10	0.00	277.10	1,400.00
Total 71 · PROP TAXES	42,173.87	0.00	42,173.87	42,173.87	0.00	42,173.87	1,385,900.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00
72300 · Special Assessment-DELQ&PENALTY	118.79	0.00	118.79	118.79	0.00	118.79	1,200.00
72500 · Special Assessment SU01-DLQ&PEN	816.44	0.00	816.44	816.44	0.00	816.44	15,700.00
Total 72 · SPECIAL ASSESSMENTS	935.23	0.00	935.23	935.23	0.00	935.23	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
July 2023

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 Accrual Basis

	Jul 23	Budget	\$ Over Budget	Jul 23	YTD Budget	\$ Over Budget	Annual Budget
76 - CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 76 - CONNECTION FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 - OTHER INCOMES							
77000 · Interest Income	12,086.26	8,147.73	3,938.53	12,086.26	8,147.73	3,938.53	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	14,041.25	0.00	14,041.25	14,041.25	0.00	14,041.25	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	6,476.60	0.00	6,476.60	0.00
79500 · Other Income	0.00	25.00	-25.00	0.00	25.00	-25.00	300.00
Total 79 - OTHER INCOMES	32,604.11	8,172.73	24,431.38	32,604.11	8,172.73	24,431.38	95,400.00
Total Other Income	75,713.21	8,172.73	67,540.48	75,713.21	8,172.73	67,540.48	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	100.89	0.00	100.89	100.89	0.00	100.89	3,700.00
Total 80 - OTHER EXPENSES	100.89	0.00	100.89	100.89	0.00	100.89	3,700.00
Total Other Expense	100.89	0.00	100.89	100.89	0.00	100.89	3,700.00
Net Other Income	75,612.32	8,172.73	67,439.59	75,612.32	8,172.73	67,439.59	1,515,200.00
Net Income	278,029.36	178,589.18	99,440.18	278,029.36	178,589.18	99,440.18	294,834.00

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

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	Jul 23
OPERATING ACTIVITIES	
Net Income	278,029.36
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-187,155.85
12100 · A/R - Pilot Rock	729.62
12400 · COBRA Receivable	-2,950.85
12410 · COBRA Dental	-356.79
12700 · Pumped Waste	-352.22
13300 · SU01-Delinq Tax Roll Receivable	15,912.55
13350 · SS01 - Sewer Availability Recv	705.55
14100 · Prepaid Expense	275.00
14200 · Prepaid Insurance	-148,691.97
14300 · Prepaid Worker's Comp	-102,409.52
20000 · Accounts Payable	-2,287.86
21300 · Unclaimed Checks	1,911.72
22000 · Payroll Liabilities	-25.78
22200 · Retirement Payable	-1,929.66
Net cash provided by Operating Activities	-148,596.70
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	-1,050.00
17850 · N.O.V.	-4,529.58
17890 · HC Dewatering Bldg & Clarifier	-1,541,437.23
17891 · HC Engineering & Mgmt	-43,354.92
17893 · CH Effluent Pump Replacement	-69,593.72
Net cash provided by Investing Activities	-1,618,375.01
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	-1,767,686.13
Cash at beginning of period	10,287,718.91
Cash at end of period	8,520,032.78

