

Crestline Sanitation District
Balance Sheet
 As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	893,448.24
10200 · Cash in Bank - Payroll	42,239.63
10500 · Petty Cash	199.30
10600 · Change Fund	300.00
	936,187.17
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	83,136.98
11101 · Investments - Wealth&Fiduciary	5,576,658.34
11200 · Investments - CalTRUST	758,778.30
	6,418,573.62
Total Checking/Savings	7,354,760.79
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	381,766.60
12100 · A/R - Pilot Rock	1,755.93
12400 · COBRA Receivable	2,931.08
12410 · COBRA Dental	245.88
12700 · Pumped Waste	392.51
	387,092.00
Total Accounts Receivable	387,092.00
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	265,133.64
13350 · SS01 - Sewer Availability Recv	8,504.02
13500 · Accrued A/R	566,445.63
	840,083.29

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	<u>Jan 31, 23</u>
14 · PREPAID	
14100 · Prepaid Expense	1,362.46
14200 · Prepaid Insurance	95,831.72
14300 · Prepaid Worker's Comp	74,149.55
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Total 14 · PREPAID	171,343.73
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Total Other Current Assets	1,025,875.98
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Total Current Assets	8,767,728.77
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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
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Total 15 · CAPITAL ASSETS	33,078,623.13
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16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,262,371.96
16300 · Accm Depr - Structures & Imprv	-5,818,787.25
16400 · Accm Depr - Vehicles	-1,035,481.64
16500 · Accm Depr - Equipment	-517,707.86
16800 · Accm. Amortization	-221,077.32
16900 · Accm Depr - Capital Lease Asset	-34,345.63
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Total 16 · ACCM DEPRECIATIONS	-23,889,771.66
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Total Fixed Assets	9,188,851.47
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Other Assets	
17 · CIP	
17201 · Folder/Inserter Billing Machine	14,860.88
17220 · Slip Lining & Manhole Raising	113,585.50
17340 · SCADA System	78,766.57
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.	172,515.04

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17890 · HC Dewatering Bldg & Clarifier	3,659,888.05
17891 · HC Engineering & Mgmt	873,359.13
Total 17 · CIP	6,011,615.77
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	7,914,616.77
TOTAL ASSETS	25,871,197.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	5,509.33
Total Accounts Payable	5,509.33
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,368.79
21600 · Employee Appreciation Fund	4,013.85
Total 21 · OTHER CURRENT LIAB.	5,382.64
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-304.66
22100 · Payroll Tax Payable	-68.22
22200 · Retirement Payable	-156.89
Total 22 · PR LIABILITIES	-529.77
23 · ACCRUED LIABILITIES	
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
Total 23 · ACCRUED LIABILITIES	72,932.63

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24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,126.60
25950 · Curr Portin-Share of County POB	51,188.00
25970 · Curr Portion of CLO	7,789.79
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Total 24 · OTHER LIABILITIES	85,104.39
Total Other Current Liabilities	162,889.89
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Total Current Liabilities	168,399.22
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	13,076.14
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
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Total 27 · LONG TERM LIABILITIES	1,662,671.71
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	1,312,855.00
29850 · Deferred Inflows-OPEB Actuarial	1,304,288.00
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Total 29 · DEFERRED INFLOWS	2,617,143.00
Total Long Term Liabilities	4,279,814.71
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Total Liabilities	4,448,213.93
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
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Total 34000 · Board Designated Reserves	11,692,910.00
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Total 30 · NET ASSETS	20,475,909.21

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	Jan 31, 23
Net Income	947,073.87
Total Equity	21,422,983.08
TOTAL LIABILITIES & EQUITY	25,871,197.01

Crestline Sanitation District Profit & Loss Budget Performance January 2023

	Jan 23	Budget	\$ Over Budget	Jul '22 - Jan 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	555,537.55	556,124.00	-586.45	2,228,246.46	2,229,346.01	-1,099.55	3,351,100.00
42000 · Sewer Penalties	-525.38	0.00	-525.38	53,978.50	40,500.00	13,478.50	108,100.00
43000 · Pumped Waste Permits	2,387.03	3,033.00	-645.97	20,749.85	21,231.00	-481.15	36,400.00
44000 · Permit & Inspection Fees	0.00	133.33	-133.33	438.00	933.31	-495.31	1,600.00
45000 · Sale of Effluent Water	0.00			0.00	0.00	0.00	0.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	0.00	60,000.00	-60,000.00	120,000.00
47000 · Pilot Rock Camp Fee	1,118.39	650.00	468.39	6,115.21	4,550.00	1,565.21	7,800.00
48000 · Other Service Fees	0.00	8.33	-8.33	144.00	58.31	85.69	100.00
49000 · Other Charges	0.00			12.00	0.00	12.00	0.00
Total 40 · REVENUE	558,517.59	559,948.66	-1,431.07	2,309,684.02	2,356,618.63	-46,934.61	3,625,100.00
Total Income	558,517.59	559,948.66	-1,431.07	2,309,684.02	2,356,618.63	-46,934.61	3,625,100.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	20,888.54	31,988.46	-11,099.92	166,338.08	239,913.45	-73,575.37	415,850.00
51020MT · Salaries - OT	119.82	100.00	19.82	458.92	400.00	58.92	500.00
51030MT · Salaries - VAC	761.40	216.80	544.60	6,439.81	17,032.51	-10,592.70	27,630.00
51040MT · Salaries - SICK	626.55	214.23	412.32	9,893.54	12,333.78	-2,440.24	22,700.00
51050MT · Salaries - HOLIDAY	5,557.12	4,000.00	1,557.12	13,426.72	22,422.40	-8,995.68	26,500.00
51060MT · Salaries - ON CALL / STANDBY	2,431.01	3,426.13	-995.12	14,187.89	15,652.44	-1,464.55	26,900.00
51070MT · Salaries - CALL BACK	344.70	300.00	44.70	1,612.22	1,316.38	295.84	2,000.00
51100MT · Payroll Tax	435.89	726.30	-290.41	3,790.40	5,895.32	-2,104.92	10,390.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	1,866.65	-1,866.65	3,200.00
51200MT · Worker's Comp	3,776.03	5,055.37	-1,279.34	27,068.08	37,915.37	-10,847.29	65,720.00
51300MT · Employee Group Insurance	6,361.09	11,576.66	-5,215.57	41,073.30	72,176.66	-31,103.36	130,060.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	9,113.12	13,976.16	-4,863.04	64,949.75	104,821.16	-39,871.41	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	70,000.00	-59,767.00	120,000.00
51600MT · Nationwide ER Match	264.00	242.30	21.70	1,926.00	1,817.25	108.75	3,150.00
Total 51-MT · Salaries & Benefit - MAINT	50,679.27	82,089.08	-31,409.81	361,397.71	603,563.37	-242,165.66	1,036,290.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	46,005.89	47,050.76	-1,044.87	363,467.66	352,880.76	10,586.90	611,660.00
51020OP · Salaries - OT	143.54	541.67	-398.13	999.11	3,791.65	-2,792.54	6,500.00
51030OP · Salaries - VAC	18,593.83	3,489.09	15,104.74	39,166.11	33,755.32	5,410.79	50,900.00
51040OP · Salaries - SICK	1,762.08	2,713.33	-951.25	20,755.83	19,833.35	922.48	33,760.00
51050OP · Salaries - HOLIDAY	9,258.88	4,400.00	4,858.88	27,925.87	34,038.13	-6,112.26	39,410.00
51060OP · Salaries - ON CALL / STANDBY	3,892.13	3,385.83	506.30	25,686.81	23,700.85	1,985.96	40,630.00
51070OP · Salaries - Call Back	1,410.56	166.67	1,243.89	3,732.82	1,166.65	2,566.17	2,000.00
51100OP · Payroll Tax	1,227.29	1,194.62	32.67	7,689.32	8,959.62	-1,270.30	15,530.00
51200OP · Worker's Comp	7,693.30	6,245.38	1,447.92	56,637.74	46,840.38	9,797.36	81,190.00
51300OP · Employee Group Insurance	11,312.20	12,586.75	-1,274.55	86,074.04	76,116.25	9,957.79	139,050.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	24,859.11	21,820.76	3,038.35	149,522.18	163,655.76	-14,133.58	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 January 2023

	Jan 23	Budget	\$ Over Budget	Jul '22 - Jan 23	YTD Budget	\$ Over Budget	Annual Budget
51500OP · Seasonal OP Workers	1,050.00	0.00	1,050.00	9,930.00	0.00	9,930.00	0.00
51600OP · Nationwide ER Match	155.00	160.00	-5.00	1,147.50	1,200.00	-52.50	2,080.00
Total 51-OP · SALARIES & BENEFIT - OP	127,363.81	103,754.86	23,608.95	792,734.99	765,938.72	26,796.27	1,306,380.00
53-MT · PROFESSIONAL SVC-MAINT							
53400MT · Laboratory Analysis	350.00			350.00			
53900MT · Other Professional Svc	147.20	303.33	-156.13	2,280.70	2,123.31	157.39	3,640.00
Total 53-MT · PROFESSIONAL SVC-MAINT	497.20	303.33	193.87	2,630.70	2,123.31	507.39	3,640.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	2,250.00	1,666.67	583.33	4,149.50	11,666.65	-7,517.15	20,000.00
53400OP · Laboratory Analysis	6,578.83	4,653.34	1,925.49	30,281.60	32,573.35	-2,291.75	55,840.00
53700OP · Permits & Fees	910.00	950.00	-40.00	52,074.89	53,557.32	-1,482.43	54,950.00
53900OP · Other Professional	0.00	400.00	-400.00	1,195.00	1,630.00	-435.00	2,020.00
Total 53-OP · PROFESSIONAL SVC - OP	9,738.83	7,670.01	2,068.82	87,700.99	99,427.32	-11,726.33	132,810.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54060MT · Equipment Rental	0.00	107.50	-107.50	0.00	752.50	-752.50	1,290.00
54080MT · Clothing & Laundry	754.24	915.38	-161.14	7,572.99	6,865.38	707.61	11,900.00
54170MT · Auto Expense - General	127.26	1,072.50	-945.24	19,605.23	7,507.50	12,097.73	12,870.00
54182MT · Maintenance of Equipment	2,073.87	1,185.85	888.02	4,148.27	8,300.85	-4,152.58	14,230.00
54184MT · Maintenance of Structures	505.90	304.17	201.73	1,354.40	2,129.15	-774.75	3,650.00
54200MT · Small Tools	0.00	105.83	-105.83	468.97	740.81	-271.84	1,270.00
54210MT · Supplies - Shop	517.46	173.33	344.13	1,317.53	1,213.35	104.18	2,080.00
54220MT · Supplies - Field	128.20	155.00	-26.80	807.85	1,085.00	-277.15	1,860.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	4,106.93	4,019.56	87.37	35,275.24	28,594.54	6,680.70	49,150.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	2,829.22	2,972.50	-143.28	23,209.85	20,807.50	2,402.35	35,670.00
54023OP · Auto Expense - General	1,463.53	880.83	582.70	5,290.54	6,165.85	-875.31	10,570.00
54030OP · Communication	106.87	272.50	-165.63	2,216.19	1,907.50	308.69	3,270.00
54040OP · Due & Subscription	0.00	30.00	-30.00	0.00	210.00	-210.00	360.00
54050OP · Equipment Purchase	587.22	379.17	208.05	1,057.07	2,654.15	-1,597.08	4,550.00
54060OP · Equipment Rental	0.00	883.33	-883.33	3,917.10	6,183.31	-2,266.21	10,600.00
54070OP · Insurance	6,742.21	11,760.83	-5,018.62	47,271.35	70,325.81	-23,054.46	129,130.00
54075OP · Insurance - Vehicle	3,073.39	3,165.83	-92.44	21,513.73	22,160.81	-647.08	37,990.00
54080OP · Clothing & Laundry	944.33	981.52	-37.19	7,566.55	7,036.52	530.03	12,110.00
54090OP · Lodge & Meals	0.00	155.00	-155.00	48.18	1,085.00	-1,036.82	1,860.00
54100OP · Misc Expense	0.00	10.00	-10.00	0.00	70.00	-70.00	120.00
54180OP · Repairs & Maintenance	0.00			172.17			
54182OP · Maintenance of Equipment	5,823.03	7,309.17	-1,486.14	46,645.49	51,164.15	-4,518.66	87,710.00
54184OP · Maintenance of Structures	162.04	2,972.50	-2,810.46	3,409.08	20,807.50	-17,398.42	35,670.00
54185OP · Memberships/Certifications	750.23	1,000.00	-249.77	32,309.62	29,000.00	3,309.62	32,750.00
54190OP · Safety Equipment	94.76	540.00	-445.24	2,911.28	3,780.00	-868.72	6,480.00
54200OP · Small Tools	877.04	65.83	811.21	885.65	460.81	424.84	790.00
54220OP · Supplies	32.29	328.33	-296.04	2,379.59	2,298.35	81.24	3,940.00
54310OP · Special Dept - Chlorine / Salt	2,646.32	2,461.67	184.65	17,488.18	17,231.65	256.53	29,540.00
54320OP · Special Dept - Sludge /Chemical	0.00	4,412.50	-4,412.50	22,419.99	30,887.50	-8,467.51	52,950.00
54330OP · Special Dept - Oxygen/Propane	0.00	769.17	-769.17	2,763.49	5,384.15	-2,620.66	9,230.00

Crestline Sanitation District Profit & Loss Budget Performance January 2023

	Jan 23	Budget	\$ Over Budget	Jul '22 - Jan 23	YTD Budget	\$ Over Budget	Annual Budget
543400P · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	20,416.65	-20,416.65	35,000.00
544000P · Training	266.08	1,666.67	-1,400.59	1,882.05	11,666.65	-9,784.60	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	26,398.56	45,934.02	-19,535.46	245,357.15	331,703.86	-86,346.71	560,290.00
56 · UTILITIES - OP							
56100OP · Telephone	6,590.49	5,137.50	1,452.99	36,550.94	35,962.50	588.44	61,650.00
56210OP · Utilities - Electric	10,299.18	9,451.65	847.53	56,438.67	66,161.65	-9,722.98	113,420.00
56220OP · Utilities - Gas	1,530.97	728.00	802.97	2,734.56	3,702.68	-968.12	6,230.00
56230OP · Utilities - Water	721.95	914.17	-192.22	5,597.18	6,399.15	-801.97	10,970.00
56240OP · Utilities - Trash	787.21	555.83	231.38	3,727.58	3,890.81	-163.23	6,670.00
56300OP · Refuse Disposal	0.00	218.33	-218.33	0.00	1,528.31	-1,528.31	2,620.00
Total 56 · UTILITIES - OP	19,929.80	17,005.48	2,924.32	105,048.93	117,645.10	-12,596.17	201,560.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	144,087.98	153,842.50	-9,754.52	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	144,087.98	153,842.50	-9,754.52	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	24,923.33	-4,126.73	185,446.56	174,463.35	10,983.21	299,080.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	24,923.33	-4,126.73	185,446.56	174,463.35	10,983.21	299,080.00
Total COGS	279,821.98	307,677.17	-27,855.19	1,959,680.25	2,277,302.07	-317,621.82	3,852,930.00
Gross Profit	278,695.61	252,271.49	26,424.12	350,003.77	79,316.56	270,687.21	-227,830.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	64,963.80	29,820.76	35,143.04	237,020.84	223,655.70	13,365.14	387,670.00
61020 · Salaries - OT ADM	117.80	52.50	65.30	1,364.20	367.50	996.70	630.00
61030 · Salaries - VAC ADM	4,492.80	4,152.50	340.30	10,411.57	29,067.50	-18,655.93	49,830.00
61040 · Salaries - SICK ADM	8,350.24	650.00	7,700.24	13,165.92	5,130.00	8,035.92	8,380.00
61050 · Salaries - HOLIDAY ADM	5,444.32	2,996.92	2,447.40	14,063.68	16,483.08	-2,419.40	19,480.00
61100 · Payroll Tax - ADM	1,827.49	924.62	902.87	6,449.06	6,934.62	-485.56	12,020.00
61200 · Worker's Comp - ADM	308.85	326.16	-17.31	2,391.18	2,446.16	-54.98	4,240.00
61300 · Employee Group Insurance - ADM	5,890.50	6,619.17	-728.67	41,559.50	34,334.19	7,225.31	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	8,642.78	9,193.84	-551.06	62,495.31	68,953.84	-6,458.53	119,520.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	220.00	209.24	10.76	1,629.00	1,569.24	59.76	2,720.00
Total 61 · SALARIES AND BENEFIT - ADM	100,258.58	54,945.71	45,312.87	390,550.26	388,941.83	1,608.43	671,920.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	400.00	1,500.00	-1,100.00	5,100.00	10,500.00	-5,400.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	240.14	466.65	-226.51	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	116.65	-116.65	200.00
Total 62 · BOARD EXPENSES	400.00	1,583.34	-1,183.34	5,340.14	11,083.30	-5,743.16	19,000.00

Crestline Sanitation District Profit & Loss Budget Performance January 2023

	Jan 23	Budget	\$ Over Budget	Jul '22 - Jan 23	YTD Budget	\$ Over Budget	Annual Budget
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	570.00	-570.00	33,479.76	30,762.36	2,717.40	45,000.00
63200 · County Services	0.00	108.33	-108.33	8.00	758.31	-750.31	1,300.00
63300 · Legal	0.00	4,166.67	-4,166.67	14,445.00	29,166.65	-14,721.65	50,000.00
63500 · Software Support - ADM	810.52	771.67	38.85	4,038.32	5,401.65	-1,363.33	9,260.00
63900 · Other Professional - ADM	2,240.76	8,384.17	-6,143.41	11,803.93	58,689.15	-46,885.22	100,610.00
63950 · Effluent Management	0.00			0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	3,051.28	14,000.84	-10,949.56	63,775.01	124,778.12	-61,003.11	206,170.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	919.18	900.00	19.18	8,988.03	8,400.00	588.03	15,020.00
64040 · Computer Expense	340.68	736.67	-395.99	4,015.59	5,156.65	-1,141.06	8,840.00
64045 · Due & Subscription	1,011.97	312.50	699.47	2,791.82	2,187.50	604.32	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	5,040.00	5,302.50	-262.50	9,090.00
64090 · Lease Equipment - ADM	0.00	0.00	0.00	1,585.44	1,789.92	-204.48	3,470.00
64095 · Legal Notice	4.00	112.50	-108.50	395.20	787.50	-392.30	1,350.00
64120 · Office Expense	385.86	350.00	35.86	1,986.68	2,450.00	-463.32	4,200.00
64130 · Office Supplies	297.69	676.67	-378.98	3,321.34	4,736.65	-1,415.31	8,120.00
64135 · Penalties	0.00	45.83	-45.83	0.00	320.85	-320.85	550.00
64140 · Pest Control	614.00	455.00	159.00	2,960.00	3,185.00	-225.00	5,460.00
64150 · Postage & Delivery	3,000.00	3,000.00	0.00	12,142.09	14,100.00	-1,957.91	22,240.00
64160 · Printing & Publications	0.00	1,490.83	-1,490.83	6,589.10	10,435.81	-3,846.71	17,890.00
64170 · Public Relation	1,158.00	747.50	410.50	7,497.19	5,232.50	2,264.69	8,970.00
64180 · Maintenance of Equipment	0.00	180.83	-180.83	0.00	1,265.81	-1,265.81	2,170.00
64190 · Maintenance of Structure	4.07	1,250.00	-1,245.93	1,759.01	8,750.00	-6,990.99	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	2,916.69	-2,916.69	5,000.00
64240 · Travel	0.00	25.00	-25.00	22.50	175.00	-152.50	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	169.82	700.00	-530.18	1,200.00
66000 · Payroll Expenses	64.75	50.83	13.92	458.50	355.81	102.69	610.00
Total 64 · SERVICES AND SUPPLIES - ADM	8,520.20	11,608.33	-3,088.13	59,722.31	78,248.19	-18,525.88	133,230.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	-250,000.00			-250,000.00	4,490.00	-254,490.00	4,490.00
Total 68 · BAD DEBTS	-250,000.00			-250,000.00	4,490.00	-254,490.00	4,490.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	482.86	525.00	-42.14	3,216.34	3,675.00	-458.66	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	3,216.34	3,675.00	-458.66	6,300.00
Total Expense	-137,287.08	82,663.22	-219,950.30	272,604.06	611,216.44	-338,612.38	1,041,110.00
Net Ordinary Income	415,982.69	169,608.27	246,374.42	77,399.71	-531,899.88	609,299.59	-1,268,940.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	32,889.37	28,306.12	4,583.25	820,660.23	643,508.57	177,151.66	1,258,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	549.35	561.47	-12.12	14,367.90	9,525.90	4,842.00	12,400.00
71500 · Int & Pen Delinquent Taxes	43.96	70.00	-26.04	917.53	866.47	51.06	1,300.00
Total 71 · PROP TAXES	33,482.68	28,937.59	4,545.09	835,945.66	653,900.94	182,044.72	1,272,600.00

Crestline Sanitation District Profit & Loss Budget Performance January 2023

	Jan 23	Budget	\$ Over Budget	Jul '22 - Jan 23	YTD Budget	\$ Over Budget	Annual Budget
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00			10,940.00	11,100.00	-160.00	11,100.00
72300 · Special Assessment-DELQ&PENALTY	13.59	34.03	-20.44	674.54	238.10	436.44	800.00
72500 · Special Assessment SU01-DLQ&PEN	261.32	1,874.17	-1,612.85	3,982.53	5,300.00	-1,317.47	16,300.00
Total 72 · SPECIAL ASSESSMENTS	274.91	1,908.20	-1,633.29	15,597.07	16,638.10	-1,041.03	28,200.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	3,265.46	3,492.22	-226.76	4,664.94	5,013.23	-348.29	10,000.00
Total 73 · GRANTS AND AIDS	3,265.46	3,492.22	-226.76	4,664.94	5,013.23	-348.29	10,000.00
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	7,481.82	0.00	7,481.82	0.00
79 · OTHER INCOMES							
77000 · Interest Income	12,807.11	2,112.68	10,694.43	64,414.12	44,052.54	20,361.58	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	37,899.41	0.00	37,899.41	-56,361.20	0.00	-56,361.20	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79500 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Total 79 · OTHER INCOMES	50,706.52	2,112.68	48,593.84	8,052.92	44,052.54	-35,999.62	72,300.00
Total Other Income	87,729.57	36,450.69	51,278.88	871,742.41	719,604.81	152,137.60	1,383,100.00
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	90.62	82.16	8.46	2,068.25	1,691.34	376.91	3,300.00
Total 80 · OTHER EXPENSES	90.62	82.16	8.46	2,068.25	1,691.34	376.91	3,300.00
Total Other Expense	90.62	82.16	8.46	2,068.25	1,691.34	376.91	3,300.00
Net Other Income	87,638.95	36,368.53	51,270.42	869,674.16	717,913.47	151,760.69	1,379,800.00
Net Income	503,621.64	205,976.80	297,644.84	947,073.87	186,013.59	761,060.28	110,860.00

Crestline Sanitation District
Statement of Cash Flows
January 2023

	Jan 23
OPERATING ACTIVITIES	
Net Income	503,621.64
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-178,286.01
12100 · A/R - Pilot Rock	2,471.65
12400 · COBRA Receivable	-210.01
12700 · Pumped Waste	718.78
13300 · SU01-Delinq Tax Roll Receivable	3,607.45
13350 · SS01 - Sewer Availability Recv	417.15
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	11,778.18
20000 · Accounts Payable	-17,819.27
21600 · Employee Appreciation Fund	115.68
22000 · Payroll Liabilities	-31.01
22200 · Retirement Payable	-17,533.56
Net cash provided by Operating Activities	318,926.89
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	-1,177.24
17345 · Miscellaneous Upgrades	-462.62
17850 · N.O.V.	-3,930.00
17890 · HC Dewatering Bldg & Clarifier	-1,162,381.62
17891 · HC Engineering & Mgmt	-57,224.19
Net cash provided by Investing Activities	-1,183,585.23
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	-865,372.76
Cash at beginning of period	8,220,133.55
Cash at end of period	7,354,760.79

