



Crestline Sanitation District

Executive Summary - September 2023

SUMMARY STATEMENT OF NET POSITION

	9/30/2023	9/30/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 9,238,812	\$ 8,984,637	\$ 254,175	\$ 8,714,800
Receivables	1,351,802	1,290,339	61,463	1,228,826
Other current assets	292,828	271,825	21,003	192,227
Total current assets	10,883,442	10,546,801	336,641	10,135,853
Capital assets, net	19,367,488	12,571,036	6,796,452	16,183,951
Deferred outflows of resources	1,863,924	1,903,001	(39,077)	1,893,232
Total Assets and Deferred Outflows of Resources	32,114,854	25,020,838	7,094,016	28,213,036
Current liabilities	236,315	197,827	38,488	230,892
Noncurrent liabilities	8,090,217	1,665,529	6,424,688	4,128,330
Deferred inflows of resources	1,695,742	2,617,143	(921,401)	2,386,793
Total Liabilities and Deferred Inflows of Resources	10,022,274	4,480,499	5,541,775	6,746,015
Net Position	\$ 22,092,580	\$ 20,540,339	\$ 1,552,241	\$ 21,467,021

SUMMARY STATEMENT OF CHANGES IN NET POSITION

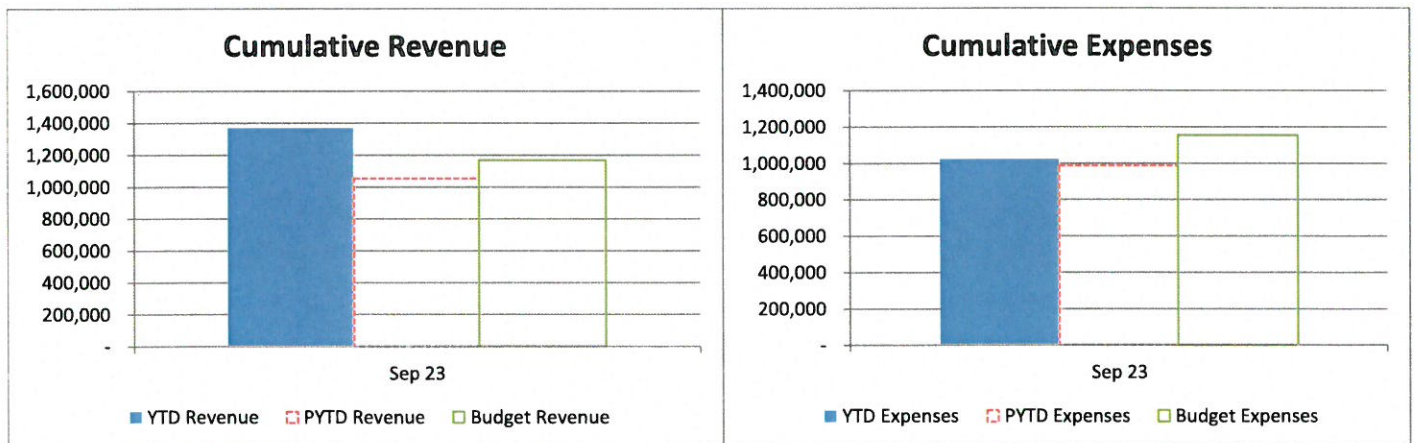
	Sep 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 560,252	\$ 1,141,196	\$ 1,131,696	\$ 9,500
Operating expenses	(283,657)	(822,680)	(926,858)	104,178
Administrative expenses	(59,126)	(198,917)	(227,836)	28,919
Other income	118,549	226,310	36,287	190,023
Other expenses	-	-	-	-
Change in net position	\$ 336,018	\$ 345,909	\$ 13,289	\$ 332,620

LIQUIDITY RATIOS

	9/30/2023	9/30/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	39.1	45.4	(6.3)	#DIV/0!
Current ratio (current assets / current liabilities)	46.1	53.3	(7.2)	#DIV/0!
Working capital (current assets - current liabilities)	\$ 10,647,127	\$ 10,348,974	\$ 298,153	#DIV/0!

CAPITAL BUDGET

	Sep 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 63,192	\$ (49,792)	\$ 1,992,600	\$ 2,042,392
Master Plan Projects	382,398	2,358,471	6,000,000	3,641,529



**Crestline Sanitation District
Balance Sheet
As of September 30, 2023**

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Accrual Basis

Sep 30, 23

ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	1,811,585.57
10100 · Cash in Bank - General	95,565.13
10200 · Cash in Bank - Payroll	189.30
10500 · Petty Cash	300.00
10600 · Change Fund	
Total 10 · CASH AND CASH EQUIVALENT	1,907,640.00
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	1,588,499.81
11101 · Investments - Wealth&Fiduciary	4,970,381.38
11200 · Investments - CalTRUST	772,290.84
Total 11 · INVESTMENTS	7,331,172.03
Total Checking/Savings	9,238,812.03
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	251,350.21
12100 · A/R - Pilot Rock	1,287.54
12400 · COBRA Receivable	4,735.22
12410 · COBRA Dental	356.79
12700 · Pumped Waste	1,558.27
Total 12 · ACCTS RECEIVABLE	259,288.03
Total Accounts Receivable	259,288.03
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	4.20
Total 13 · OTHER RECEIVABLE	1,092,514.20

**Crestline Sanitation District
Balance Sheet
As of September 30, 2023**

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	Sep 30, 23
14 · PREPAID	
14100 · Prepaid Expense	2,236.00
14200 · Prepaid Insurance	159,705.53
14300 · Prepaid Worker's Comp	116,437.00
Total 14 · PREPAID	278,378.53
Total Other Current Assets	1,385,341.69
Total Current Assets	10,883,441.75
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	-16,322,598.60
16300 · Accm Depr - Structures & Imprv	-6,011,217.11
16400 · Accm Depr - Vehicles	-1,070,401.67
16500 · Accm Depr - Equipment	-532,061.16
16800 · Accm. Amortization	-254,239.93
16900 · Accm Depr - Capital Lease Asset	-39,629.59
Total 16 · ACCM DEPRECIATIONS	-24,230,148.06
Total Fixed Assets	9,075,663.65
Other Assets	
17 · CIP	
17340 · SCADA System	953.73
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.	16,658.98
17890 · HC Dewatering Bldg & Clarifier	7,856,341.62
17891 · HC Engineering & Mgmt	1,200,390.39
17893 · CH Effluent Pump Replacement	91,288.69
17895 · CH Muffin Monster	35,495.26
Total 17 · CIP	10,291,824.77

**Crestline Sanitation District
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	Sep 30, 23
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	12,155,748.77
TOTAL ASSETS	32,114,854.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	44,534.42
20000 · Accounts Payable	
Total Accounts Payable	44,534.42
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	3,584.16
21300 · Unclaimed Checks	4,893.23
21600 · Employee Appreciation Fund	
Total 21 · OTHER CURRENT LIAB.	8,477.39
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-235.80
22100 · Payroll Tax Payable	-68.24
Total 22 · PR LIABILITIES	-304.04
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
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
Total 24 · OTHER LIABILITIES	91,846.90
Total Other Current Liabilities	191,780.59
Total Current Liabilities	236,315.01

**Crestline Sanitation District
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Sep 30, 23

Long Term Liabilities		
27 · LONG TERM LIABILITIES		
27100 · Loan Payable - SRF	5,681,721.00	
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	
Total 27 · LONG TERM LIABILITIES	8,090,217.17	
29 · DEFERRED INFLOWS		
29830 · Deferred Inflows - Actuarial	513,190.00	
29850 · Deferred Inflows-OPEB Actuarial	1,182,552.00	
Total 29 · DEFERRED INFLOWS	1,695,742.00	
Total Long Term Liabilities	9,785,959.17	
Total Liabilities	10,022,274.18	
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	
Total 34000 · Board Designated Reserves	13,797,916.00	
Total 30 · NET ASSETS	21,746,671.37	
Net Income	345,908.62	
Total Equity	22,092,579.99	
TOTAL LIABILITIES & EQUITY	32,114,854.17	

Crestline Sanitation District

Profit & Loss Budget Performance

September 2023

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Accrual Basis

	Sep 23	Budget	\$ Over Budget	Jul - Sep 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	555,557.79	554,300.00	1,257.79	1,114,242.18	1,112,447.00	1,795.18	3,351,100.00
42000 · Sewer Penalties	-319.23	0.00	-319.23	12,621.93	7,000.00	5,621.93	121,000.00
43000 · Pumped Waste Permits	4,363.83	2,500.00	1,863.83	12,162.77	10,000.00	2,162.77	35,300.00
44000 · Permit & Inspection Fees	0.00	219.00	-219.00	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	650.00	650.00	0.00	1,950.00	1,950.00	0.00	7,800.00
48000 · Other Service Fees	0.00	36.00	-36.00	0.00	80.00	-80.00	200.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 · REVENUE	560,252.39	557,705.00	2,547.39	1,141,195.88	1,131,696.00	9,499.88	3,636,400.00
Total Income	560,252.39	557,705.00	2,547.39	1,141,195.88	1,131,696.00	9,499.88	3,636,400.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	23,287.24	34,100.00	-10,812.76	70,805.20	102,300.00	-31,494.80	445,210.00
51020MT · Salaries - OT	247.36	0.00	247.36	1,295.29	0.00	1,295.29	500.00
51030MT · Salaries - VAC	1,228.48	1,500.00	-271.52	3,730.80	5,100.00	-1,369.20	26,700.00
51040MT · Salaries - SICK	260.76	2,300.00	-2,039.24	3,165.31	4,900.00	-1,734.69	24,130.00
51050MT · Salaries - HOLIDAY	1,785.12	2,167.00	-381.88	3,109.20	4,875.00	-1,765.80	28,170.00
51060MT · Salaries - ON CALL / STANDBY	2,780.00	2,600.00	180.00	6,942.50	6,830.00	112.50	27,730.00
51070MT · Salaries - CALL BACK	545.20	100.00	445.20	1,404.18	200.00	1,204.18	2,000.00
51100MT · Payroll Tax	764.98	850.00	-85.02	2,155.87	2,550.00	-394.13	11,040.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	799.99	-799.99	3,200.00
51200MT · Worker's Comp	4,218.84	3,940.00	278.84	12,289.93	11,820.00	469.93	51,260.00
51300MT · Employee Group Insurance	6,067.41	9,700.00	-3,632.59	18,147.95	29,100.00	-10,952.05	117,510.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,456.98	13,700.00	-5,243.02	25,246.88	41,100.00	-15,853.12	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	4,256.00	9,000.00	-4,744.00	10,887.00	27,000.00	-16,113.00	59,280.00
51600MT · Nationwide ER Match	546.00	330.00	216.00	1,422.00	990.00	432.00	4,300.00
Total 51-MT · Salaries & Benefit - MAINT	54,444.37	80,553.67	-26,109.30	160,602.11	237,564.99	-76,962.88	979,200.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	49,054.95	48,710.00	344.95	144,748.34	146,130.00	-1,381.66	633,240.00
51020OP · Salaries - OT	979.75	150.00	829.75	1,008.43	500.00	508.43	6,500.00
51030OP · Salaries - VAC	2,089.32	4,000.00	-1,910.68	9,656.53	11,000.00	-1,343.47	49,080.00
51040OP · Salaries - SICK	1,784.26	2,000.00	-215.74	7,112.28	14,400.00	-7,287.72	34,600.00
51050OP · Salaries - HOLIDAY	3,313.03	3,106.00	207.03	8,077.83	6,212.00	1,865.83	40,390.00
51060OP · Salaries - ON CALL / STANDBY	2,475.00	3,200.00	-725.00	8,237.88	10,400.00	-2,162.12	41,600.00
51070OP · Salaries - Call Back	416.98	166.67	250.31	2,119.22	500.01	1,619.21	2,000.00
51100OP · Payroll Tax	976.52	1,230.00	-253.48	3,013.30	3,690.00	-676.70	15,980.00
51200OP · Worker's Comp	7,340.01	4,910.00	2,430.01	22,158.80	14,730.00	7,428.80	63,830.00
51300OP · Employee Group Insurance	12,909.53	12,400.00	509.53	37,590.55	37,200.00	390.55	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	50,839.00	62,457.00	-11,618.00	270,650.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	1,530.00	2,080.00	-550.00	5,610.00	6,240.00	-630.00	24,960.00
51600OP · Nationwide ER Match	157.50	172.00	-14.50	446.25	516.00	-69.75	2,240.00
Total 51-OP · SALARIES & BENEFIT - OP	100,108.41	102,943.67	-2,835.26	300,618.41	313,975.01	-13,356.60	1,335,310.00

Crestline Sanitation District

Profit & Loss Budget Performance

September 2023

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Accrual Basis

	Sep 23	Budget	\$ Over Budget	Jul - Sep 23	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53400MT - Laboratory Analysis	0.00			50.00			3,600.00
53900MT - Other Professional Svc	984.28	300.00	684.28	1,273.76	800.00	473.76	3,600.00
Total 53-MT - PROFESSIONAL SVC-MAINT	984.28	300.00	684.28	1,323.76	800.00	523.76	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	4,160.00	4,000.00	160.00	18,629.67	9,920.00	8,709.67	58,520.00
53700OP - Permits & Fees	7,421.19	6,900.00	521.19	10,244.71	10,100.00	144.71	54,980.00
53900OP - Other Professional	740.00	190.00	550.00	740.00	190.00	550.00	1,490.00
Total 53-OP - PROFESSIONAL SVC - OP	12,321.19	11,090.00	1,231.19	29,614.38	20,210.00	9,404.38	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	827.25	1,166.00	-338.75	3,555.21	3,498.00	57.21	15,160.00
54100MT - Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	2,197.24	2,349.16	-151.92	7,064.19	7,047.48	16.71	28,190.00
54182MT - Maintenance of Equipment	202.00	1,113.33	-911.33	2,560.12	3,340.01	-779.89	13,360.00
54184MT - Maintenance of Structures	320.00	198.34	121.66	544.64	595.00	-50.36	2,380.00
54200MT - Small Tools	1,809.12	170.84	1,638.28	1,809.12	512.52	1,296.60	2,050.00
54210MT - Supplies - Shop	21.52	207.50	-185.98	529.30	622.50	-93.20	2,490.00
54220MT - Supplies - Field	0.00	123.34	-123.34	667.16	370.01	297.15	1,480.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	5,377.13	5,328.51	48.62	16,729.74	15,985.52	744.22	65,960.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	3,475.75	3,405.83	69.92	6,202.93	10,217.51	-4,014.58	40,870.00
54023OP - Auto Expense - General	6,907.85	901.66	6,006.19	8,279.00	2,704.98	5,574.02	10,820.00
54030OP - Communication	187.42	402.50	-215.08	926.32	1,207.50	-281.18	4,830.00
54040OP - Due & Subscription	0.00	10.83	-10.83	0.00	32.49	-32.49	130.00
54050OP - Equipment Purchase	0.00	1,325.00	-1,325.00	0.00	1,325.00	-1,325.00	2,650.00
54060OP - Equipment Rental	0.00	640.00	-640.00	0.00	1,920.00	-1,920.00	7,680.00
54070OP - Insurance	8,117.95	12,936.33	-4,818.38	24,353.85	38,808.99	-14,455.14	155,236.00
54075OP - Insurance - Vehicle	3,126.41	3,197.50	-71.09	9,379.23	9,592.50	-213.27	38,370.00
54080OP - Clothing & Laundry	572.38	1,036.00	-463.62	2,360.10	3,108.00	-747.90	13,460.00
54090OP - Lodge & Meals	0.00	160.00	-160.00	1,196.90	480.00	716.90	1,920.00
54100OP - Misc Expense	0.00	10.83	-10.83	0.00	32.49	-32.49	130.00
54180OP - Repairs & Maintenance	0.00			46.02			
54182OP - Maintenance of Equipment	12,906.97	6,371.66	6,535.31	21,560.32	19,114.98	2,445.34	76,460.00
54184OP - Maintenance of Structures	3,057.78	1,157.50	1,900.28	16,031.51	3,472.50	12,559.01	13,890.00
54185OP - Memberships/Certifications	103.00	225.00	-122.00	11,489.00	12,003.00	-514.00	35,960.00
54190OP - Safety Equipment	776.40	450.83	325.57	2,447.10	1,352.49	1,094.61	5,410.00
54200OP - Small Tools	488.03	99.16	388.87	1,119.63	297.48	822.15	1,190.00
54220OP - Supplies	273.07	326.66	-53.59	872.56	979.98	-107.42	3,920.00
54310OP - Special Dept - Chlorine / Salt	3,740.55	2,816.67	923.88	9,086.22	8,450.01	636.21	33,800.00
54320OP - Special Dept - Sludge /Chemical	2,482.56	4,133.33	-1,650.77	22,078.24	12,399.99	9,678.25	49,600.00
54330OP - Special Dept - Oxygen/Propane	0.00	501.66	-501.66	0.00	1,504.98	-1,504.98	6,020.00
54340OP - Special Dept - Emergency	0.00	2,083.33	-2,083.33	6,249.99	6,249.99	-6,249.99	25,000.00
54400OP - Training	1,183.72	1,666.00	-482.28	2,506.69	4,998.00	-2,491.31	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	47,399.84	43,858.28	3,541.56	139,935.62	140,252.86	-317.24	547,346.00

Crestline Sanitation District

Profit & Loss Budget Performance

September 2023

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Accrual Basis

	Sep 23	Budget	\$ Over Budget	Jul - Sep 23	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,575.86	5,570.83	5.03	13,832.34	16,712.49	-2,880.15	66,850.00
56210OP · Utilities - Electric	14,290.14	11,841.49	2,448.65	31,192.30	38,977.17	-7,784.87	144,350.00
56220OP · Utilities - Gas	32.05	29.00	3.05	244.71	87.00	157.71	11,810.00
56230OP · Utilities - Water	1,154.15	1,200.00	-45.85	2,591.65	3,600.00	-1,008.35	11,260.00
56240OP · Utilities - Trash	862.26	639.16	223.10	2,252.35	1,917.48	334.87	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	21,914.46	19,280.48	2,633.98	50,533.35	62,004.14	-11,470.79	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	60,932.94	65,932.50	-4,999.56	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	60,932.94	65,932.50	-4,999.56	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	62,389.80	70,132.50	-7,742.70	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	62,389.80	70,132.50	-7,742.70	280,530.00
Total COGS	283,657.26	308,709.61	-25,052.35	822,680.11	926,857.52	-104,177.41	3,849,026.00
Gross Profit	276,595.13	248,995.39	27,599.74	318,515.77	204,838.48	113,677.29	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	18,615.25	24,580.00	-5,964.75	76,627.33	73,740.00	2,887.33	319,560.00
61020 · Salaries - OT ADM	0.00	60.21	-60.21	0.00	180.63	-180.63	2,150.00
61030 · Salaries - VAC ADM	0.00	3,673.33	-3,673.33	183.92	11,019.99	-10,836.07	44,080.00
61040 · Salaries - SICK ADM	9,595.71	700.00	8,895.71	14,694.11	4,450.00	10,244.11	10,750.00
61050 · Salaries - HOLIDAY ADM	2,013.04	1,545.00	468.04	3,516.24	3,090.00	426.24	20,090.00
61100 · Payroll Tax - ADM	1,412.16	880.00	532.16	2,713.54	2,640.00	73.54	11,440.00
61200 · Worker's Comp - ADM	330.94	244.00	86.94	1,040.44	732.00	308.44	3,170.00
61300 · Employee Group Insurance - ADM	6,397.82	5,898.33	499.49	19,070.76	17,694.99	1,375.77	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	31,734.95	32,898.00	-1,163.05	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	685.00	690.00	-5.00	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	48,557.14	48,776.87	-219.73	150,266.29	147,135.61	3,130.68	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	200.00	1,500.00	-1,300.00	900.00	4,500.00	-3,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.66	-66.66	0.00	199.98	-199.98	800.00
62400 · Board Exp - Education & Training	0.00	16.66	-16.66	0.00	49.98	-49.98	200.00
Total 62 · BOARD EXPENSES	200.00	1,583.32	-1,383.32	900.00	4,749.96	-3,849.96	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	12,960.00	-12,960.00	5,454.00	21,401.38	-15,947.38	51,890.00
63200 · County Services	8.00	33.33	-25.33	18.00	99.99	-81.99	400.00
63300 · Legal	0.00	4,166.66	-4,166.66	3,787.50	12,499.98	-8,712.48	50,000.00
63500 · Software Support - ADM	275.00	260.62	14.38	1,695.00	1,606.71	88.29	7,100.00
63900 · Other Professional - ADM	736.75	2,000.00	-1,263.25	4,253.56	6,183.00	-1,929.44	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	1,019.75	19,420.61	-18,400.86	15,208.06	41,791.06	-26,583.00	222,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
September 2023

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 Accrual Basis

	Sep 23	Budget	\$ Over Budget	Jul - Sep 23	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	866.36	1,010.95	-144.59	3,444.10	3,999.26	-555.16	16,170.00
64040 · Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00	8,530.00
64045 · Due & Subscription	467.24	351.97	115.27	1,514.01	765.75	748.26	5,090.00
64080 · Janitorial Service	720.00	980.00	-260.00	1,980.00	2,420.00	-440.00	8,900.00
64090 · Lease Equipment - ADM	48.49	48.49	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	2,009.30	295.83	1,713.47	3,022.43	887.49	2,134.94	3,550.00
64130 · Office Supplies	347.98	525.83	-177.85	1,096.91	1,577.49	-480.58	6,310.00
64135 · Penalties	0.00	12.50	-12.50	0.00	37.50	-37.50	150.00
64140 · Pest Control	470.00	415.00	55.00	1,128.00	1,245.00	-117.00	4,980.00
64150 · Postage & Delivery	3,000.00	3,162.00	-162.00	6,345.20	6,522.00	-176.80	20,170.00
64160 · Printing & Publications	0.00	391.09	-391.09	4,964.56	5,391.09	-426.53	12,930.00
64170 · Public Relation	572.00	926.40	-354.40	2,642.40	2,779.20	-136.80	11,940.00
64180 · Maintenance of Equipment	228.71	210.00	18.71	686.13	630.00	56.13	2,520.00
64190 · Maintenance of Structure	63.98	1,250.00	-1,186.02	1,736.81	3,750.00	-2,013.19	15,000.00
64230 · Training	0.00	416.66	-416.66	1,096.00	1,249.98	-153.98	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	300.00	83.23	1,200.00
66000 · Payroll Expenses	71.75	59.50	12.25	220.50	187.25	33.25	840.00
Total 64 · SERVICES AND SUPPLIES - ADM	8,865.81	10,156.22	-1,290.41	31,094.42	32,584.51	-1,490.09	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	1,448.58	1,575.00	-126.42	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	1,448.58	1,575.00	-126.42	6,300.00
Total Expense	59,125.56	80,462.02	-21,336.46	198,917.35	227,836.14	-28,918.79	1,007,740.00
Net Ordinary Income	217,469.57	168,533.37	48,936.20	119,598.42	-22,997.66	142,596.08	-1,220,366.00
Other Income/Expense							
Other Income							
71 · PROP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	1,367,800.00
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	16,700.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
September 2023

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 Accrual Basis

	Sep 23	Budget	\$ Over Budget	Jul - Sep 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	8,839.81	10,516.69	-1,676.88	27,361.76	25,211.51	2,150.25	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	4,137.74	0.00	4,137.74	64,244.29	0.00	64,244.29	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	3,238.30	0.00	3,238.30	17,810.65	0.00	17,810.65	0.00
79500 · Other Income	102,332.59	25.00	102,307.59	102,332.59	75.00	102,257.59	300.00
Total 79 · OTHER INCOMES	118,548.44	10,541.69	108,006.75	211,749.29	25,286.51	186,462.78	95,400.00
Total Other Income	118,548.44	10,541.69	108,006.75	226,310.20	36,286.51	190,023.69	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	118,548.44	10,541.69	108,006.75	226,310.20	36,286.51	190,023.69	1,515,200.00
Net Income	336,018.01	179,075.06	156,942.95	345,908.62	13,288.85	332,619.77	294,834.00

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

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	Sep 23
OPERATING ACTIVITIES	
Net Income	336,018.01
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-171,421.60
12200 · A/R - Cleghorn	73,464.50
12400 · COBRA Receivable	468.35
12410 · COBRA Dental	128.96
12700 · Pumped Waste	531.55
14100 · Prepaid Expense	275.00
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	11,889.79
20000 · Accounts Payable	27,737.12
21600 · Employee Appreciation Fund	-431.18
22000 · Payroll Liabilities	-25.78
Net cash provided by Operating Activities	289,879.08
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	-282.57
17850 · N.O.V.	-5,719.20
17890 · HC Dewatering Bldg & Clarifier	-342,338.67
17891 · HC Engineering & Mgmt	-40,059.46
17893 · CH Effluent Pump Replacement	-21,694.97
17895 · CH Muffin Monster	-35,495.26
Net cash provided by Investing Activities	-403,999.69
FINANCING ACTIVITIES	
27100 · Loan Payable - SRF	1,347,123.00
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	1,346,408.58
Net cash increase for period	1,232,287.97
Cash at beginning of period	8,006,524.06
Cash at end of period	9,238,812.03

