



Crestline Sanitation District

Executive Summary - December 2023

SUMMARY STATEMENT OF NET POSITION

	12/31/2023	12/31/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 11,136,309	\$ 8,220,134	\$ 2,916,175	\$ 9,453,902
Receivables	1,133,061	1,375,066	(242,005)	1,345,008
Other current assets	179,323	198,843	(19,520)	192,065
Total current assets	12,448,693	9,794,043	2,654,650	10,990,975
Capital assets, net	20,763,498	14,016,882	6,746,616	17,989,658
Deferred outflows of resources	1,863,924	1,903,001	(39,077)	1,880,206
Total Assets and Deferred Outflows of Resources	35,076,115	25,713,926	9,362,189	30,860,839
Current liabilities	190,370	218,417	(28,047)	403,509
Noncurrent liabilities	10,664,328	1,663,386	9,000,942	6,441,083
Deferred inflows of resources	1,695,742	2,617,142	(921,400)	2,079,659
Total Liabilities and Deferred Inflows of Resources	12,550,440	4,498,945	8,051,495	8,924,251
Net Position	\$ 22,525,675	\$ 21,214,981	\$ 1,310,694	\$ 21,936,588

SUMMARY STATEMENT OF CHANGES IN NET POSITION

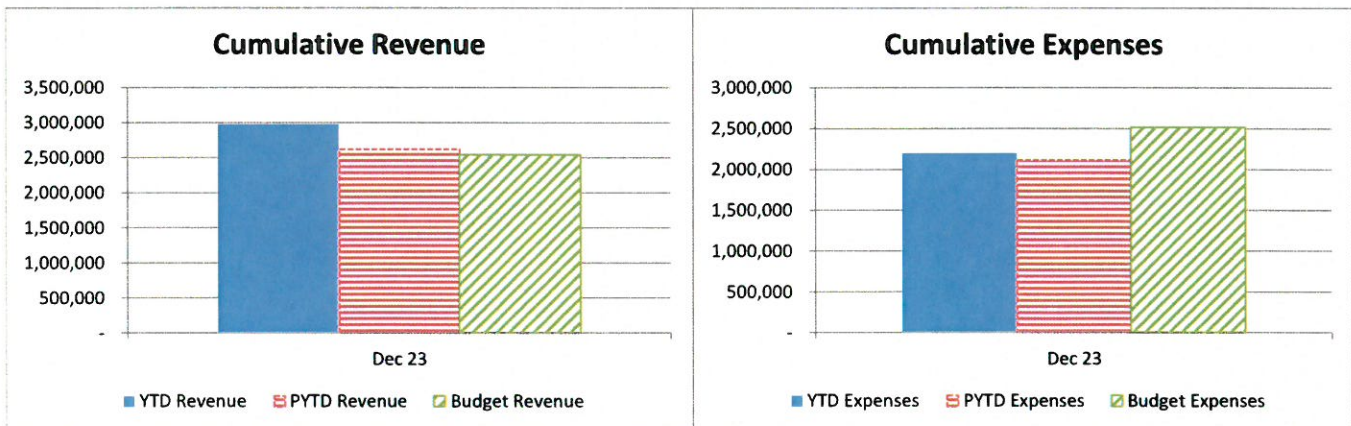
	Dec 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 30,719	\$ 1,757,488	\$ 1,798,378	\$ (40,890)
Operating expenses	(291,182)	(1,748,194)	(1,968,696)	220,502
Administrative expenses	(57,866)	(448,833)	(545,791)	96,958
Other income	676,103	1,220,734	747,267	473,467
Other expenses	(1,551)	(2,191)	(1,928)	(263)
Change in net position	\$ 356,223	\$ 779,004	\$ 29,230	\$ 749,774

LIQUIDITY RATIOS

	12/31/2023	12/31/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	58.5	37.6	20.9	39.9
Current ratio (current assets / current liabilities)	65.4	44.8	20.6	46.4
Working capital (current assets - current liabilities)	\$ 12,258,323	\$ 9,575,626	\$ 2,682,697	\$ 10,587,467

CAPITAL BUDGET

	Dec 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 38,552	\$ 242,666	\$ 1,992,600	\$ 1,749,934
Master Plan Projects	9,876	1,848,264	6,000,000	4,151,736



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

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Accrual Basis

Dec 31, 23

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	3,638,554.65	
10200 · Cash in Bank - Payroll	33,376.45	
10500 · Petty Cash	169.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	3,672,400.40	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	1,605,532.37	
11101 · Investments - Wealth&Fiduciary	5,067,557.27	
11200 · Investments - CalTRUST	790,819.40	
Total 11 · INVESTMENTS	7,463,909.04	
Total Checking/Savings	11,136,309.44	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	233,734.90	
12100 · A/R - Pilot Rock	1,937.54	
12400 · COBRA Receivable	2,376.43	
12410 · COBRA Dental	128.96	
12700 · Pumped Waste	1,125.10	
Total 12 · ACCTS RECEIVABLE	239,302.93	
Total Accounts Receivable	239,302.93	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	315,316.04	
13350 · SS01 - Sewer Availability Recv	9,142.17	
13500 · Accrued A/R	569,326.81	
13700 · Other Receivables	-27.17	
Total 13 · OTHER RECEIVABLE	893,757.85	

**Crestline Sanitation District
Balance Sheet
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	Dec 31, 23
14 · PREPAID	
14100 · Prepaid Expense	2,236.00
14200 · Prepaid Insurance	125,972.45
14300 · Prepaid Worker's Comp	36,665.59
Total 14 · PREPAID	164,874.04
Total Other Current Assets	1,073,080.85
Total Current Assets	12,448,693.22
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	-16,349,094.00
16300 · Accm Depr - Structures & Imprv	-6,077,252.09
16400 · Accm Depr - Vehicles	-1,083,179.93
16500 · Accm Depr - Equipment	-537,106.41
16800 · Accm. Amortization	-266,675.89
16900 · Accm Depr - Capital Lease Asset	-41,611.06
Total 16 · ACCM DEPRECIATIONS	-24,354,919.38
Total Fixed Assets	8,950,892.33
Other Assets	
17 · CIP	
17340 · SCADA System	12,042.31
17365 · Wastewater Master Plan Update	20,183.24
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.	33,800.89
17890 · HC Dewatering Bldg & Clarifier	9,199,692.05
17891 · HC Engineering & Mgmt	1,279,550.94
17893 · CH Effluent Pump Replacement	118,837.52
17894 · HC Muiffin Monster	36,823.82

**Crestline Sanitation District
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	Dec 31, 23
17896 · Liquid Chlorine Transporter	10,978.65
17897 · Main Office Roof Repair	10,000.00
Total 17 · CIP	11,812,605.52
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	13,676,529.52
TOTAL ASSETS	35,076,115.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	894.48
20000 · Accounts Payable	894.48
Total Accounts Payable	894.48
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,874.16
21600 · Employee Appreciation Fund	2,867.53
Total 21 · OTHER CURRENT LIAB.	6,741.69
2110 · Direct Deposit Liabilities	-226.47
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-262.45
22100 · Payroll Tax Payable	-384.50
Total 22 · PR LIABILITIES	-646.95
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	68,024.65
23150 · Accrued Payroll Tax	911.99
23200 · Accrued Retirement	17,540.86
23250 · Accrued Worker's Comp	5,282.84
Total 23 · ACCRUED LIABILITIES	91,760.34

**Crestline Sanitation District
Balance Sheet
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	Dec 31, 23
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,963.02
25950 · Curr Portion-Share of County POB	56,664.00
25970 · Curr Portion of CLO	8,219.88
Total 24 · OTHER LIABILITIES	91,846.90
Total Other Current Liabilities	189,475.51
Total Current Liabilities	190,369.99
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	8,257,472.00
27300 · Capital Lease Obligation	6,503.53
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	10,664,327.67
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	12,360,069.67
Total Liabilities	12,550,439.66
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

Crestline Sanitation District
Balance Sheet
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	Dec 31, 23
Net Income	779,004.04
Total Equity	22,525,675.41
TOTAL LIABILITIES & EQUITY	35,076,115.07

Crestline Sanitation District

Profit & Loss Budget Performance

December 2023

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Accrual Basis

Ordinary Income/Expense	Dec 23	Budget	\$ Over Budget	Jul - Dec 23	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 · REVENUE							
41000 · Sewer Service Fees	2,006.81	3,800.00	-1,793.19	1,674,513.42	1,673,400.00	1,113.42	3,351,100.00
42000 · Sewer Penalties	25,380.74	21,000.00	4,380.74	56,186.39	42,000.00	14,186.39	121,000.00
43000 · Pumped Waste Permits	2,449.98	2,600.00	-150.02	22,199.41	18,500.00	3,699.41	35,300.00
44000 · Permit & Inspection Fees	219.00	219.00	0.00	438.00	438.00	0.00	1,000.00
46000 · Cleghorn State Reimbursement	0.00	60,000.00	-60,000.00	0.00	60,000.00	-60,000.00	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	4,127.29	3,900.00	227.29	7,800.00
48000 · Other Service Fees	12.00	36.00	-24.00	24.00	140.00	-116.00	200.00
49000 · Other Charges	0.00	0.00	0.00	-0.20	0.00	-0.20	0.00
Total 40 · REVENUE	30,718.53	88,305.00	-57,586.47	1,757,488.31	1,798,378.00	-40,889.69	3,636,400.00
Total Income	30,718.53	88,305.00	-57,586.47	1,757,488.31	1,798,378.00	-40,889.69	3,636,400.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	25,666.52	34,100.00	-8,433.48	158,158.03	222,605.00	-64,446.97	445,210.00
51020MT · Salaries - OT	0.00	200.00	-200.00	1,332.52	200.00	1,132.52	500.00
51030MT · Salaries - VAC	993.19	2,500.00	-1,506.81	8,155.18	11,600.00	-3,444.82	26,700.00
51040MT · Salaries - SICK	655.01	3,000.00	-2,344.99	5,982.74	14,600.00	-8,617.26	24,130.00
51050MT · Salaries - HOLIDAY	3,026.08	2,169.00	857.08	8,972.40	15,712.00	-6,739.60	28,170.00
51060MT · Salaries - ON CALL / STANDBY	2,980.00	2,800.00	180.00	15,657.50	14,030.00	1,627.50	27,730.00
51070MT · Salaries - CALL BACK	470.74	300.00	170.74	2,345.66	800.00	1,545.66	2,000.00
51100MT · Payroll Tax	490.99	850.00	-359.01	4,401.34	5,520.00	-1,118.66	11,040.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	1,600.00	1,600.00	3,200.00
51200MT · Worker's Comp	4,138.87	3,940.00	198.87	26,796.62	25,630.00	1,166.62	51,260.00
51300MT · Employee Group Insurance	6,951.42	9,700.00	-2,748.58	38,891.21	58,200.00	-19,308.79	117,510.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	9,439.16	13,700.00	-4,260.84	56,809.75	89,085.00	-32,275.25	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	0.00	0.00	0.00	19,190.00	44,000.00	-24,810.00	59,280.00
51600MT · Nationwide ER Match	546.00	330.00	216.00	3,333.00	2,150.00	1,183.00	4,300.00
Total 51-MT · Salaries & Benefit - MAINT	55,357.98	73,855.67	-18,497.69	350,025.95	505,732.00	-155,706.05	979,200.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	47,801.78	48,710.00	-908.22	313,358.36	316,620.00	-3,261.64	633,240.00
51020OP · Salaries - OT	0.00	100.00	-100.00	1,033.00	1,150.00	-117.00	6,500.00
51030OP · Salaries - VAC	2,397.68	5,000.00	-2,602.32	21,626.79	25,000.00	-3,373.21	49,080.00
51040OP · Salaries - SICK	2,473.99	2,000.00	473.99	15,418.03	19,600.00	-4,181.97	34,600.00
51050OP · Salaries - HOLIDAY	5,672.88	6,212.00	-539.12	19,277.29	24,854.00	-5,576.71	40,390.00
51060OP · Salaries - ON CALL / STANDBY	3,202.50	3,600.00	-397.50	18,422.88	22,200.00	-3,777.12	41,600.00
51070OP · Salaries - Call Back	212.48	166.67	45.81	3,199.50	1,000.02	2,199.48	2,000.00
51100OP · Payroll Tax	1,081.68	1,230.00	-148.32	6,559.36	7,990.00	-1,430.64	15,980.00
51200OP · Worker's Comp	7,662.93	4,910.00	2,752.93	48,255.72	31,915.00	16,340.72	63,830.00
51300OP · Employee Group Insurance	16,243.18	12,400.00	3,843.18	79,850.20	74,400.00	5,450.20	150,240.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	17,347.88	20,819.00	-3,471.12	111,216.35	135,325.00	-24,108.65	270,650.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	2,550.00	2,080.00	470.00	12,270.00	12,480.00	-210.00	24,960.00
51600OP · Nationwide ER Match	157.50	172.00	-14.50	997.50	1,120.00	-122.50	2,240.00
Total 51-OP · SALARIES & BENEFIT - OP	106,804.48	107,399.67	-595.19	651,484.98	673,654.02	-22,169.04	1,335,310.00

Crestline Sanitation District
Profit & Loss Budget Performance
December 2023

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 Accrual Basis

	Dec 23	Budget	\$ Over Budget	Jul - Dec 23	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53400MT - Laboratory Analysis	0.00			50.00			
53900MT - Other Professional Svc	221.78	200.00	21.78	1,967.10	2,400.00	-432.90	3,600.00
Total 53-MT - PROFESSIONAL SVC-MAINT	221.78	200.00	21.78	2,017.10	2,400.00	-382.90	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	4,430.00	4,000.00	430.00	36,145.67	24,920.00	11,225.67	58,520.00
53700OP - Permits & Fees	34,277.00	31,600.00	2,677.00	55,246.56	52,330.00	2,916.56	54,980.00
53800OP - Software Support	0.00			1,780.00			
53900OP - Other Professional	1,480.00	500.00	980.00	4,067.50	690.00	3,377.50	1,490.00
Total 53-OP - PROFESSIONAL SVC - OP	40,187.00	36,100.00	4,087.00	97,239.73	77,940.00	19,299.73	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	753.72	1,166.00	-412.28	6,212.63	7,580.00	-1,367.37	15,160.00
54100MT - Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	1,348.50	2,349.17	-1,000.67	15,168.10	14,094.98	1,073.12	28,190.00
54182MT - Maintenance of Equipment	1,800.53	1,113.33	687.20	5,013.64	6,680.00	-1,666.36	13,360.00
54184MT - Maintenance of Structures	0.00	198.34	-198.34	934.97	1,190.02	-255.05	2,380.00
54200MT - Small Tools	0.00	170.83	-170.83	1,809.12	1,025.02	784.10	2,050.00
54210MT - Supplies - Shop	0.00	207.50	-207.50	762.20	1,245.00	-482.80	2,490.00
54220MT - Supplies - Field	0.00	123.34	-123.34	1,117.69	740.01	377.68	1,480.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	3,902.75	5,328.51	-1,425.76	31,018.35	32,555.03	-1,536.68	65,960.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	2,066.50	3,405.83	-1,339.33	14,965.85	20,435.00	-5,469.15	40,870.00
54023OP - Auto Expense - General	153.53	901.67	-748.14	10,070.51	5,409.98	4,660.53	10,820.00
54030OP - Communication	193.15	402.50	-209.35	2,332.99	2,415.00	-82.01	4,830.00
54040OP - Due & Subscription	0.00	10.83	-10.83	0.00	64.98	-64.98	130.00
54050OP - Equipment Purchase	829.41	0.00	829.41	3,771.62	1,325.00	2,446.62	2,650.00
54060OP - Equipment Rental	0.00	640.00	-640.00	0.00	3,840.00	-3,840.00	7,680.00
54070OP - Insurance	8,117.95	12,936.33	-4,818.38	48,707.70	77,617.98	-28,910.28	155,236.00
54075OP - Insurance - Vehicle	3,126.41	3,197.50	-71.09	18,758.46	19,185.00	-426.54	38,370.00
54080OP - Clothing & Laundry	745.16	1,036.00	-290.84	5,355.13	6,730.00	-1,374.87	13,460.00
54090OP - Lodge & Meals	36.00	160.00	-124.00	1,232.90	960.00	272.90	1,920.00
54100OP - Misc Expense	0.00	10.83	-10.83	0.00	64.98	-64.98	130.00
54180OP - Repairs & Maintenance	0.00			46.02			
54182OP - Maintenance of Equipment	1,738.24	6,371.67	-4,633.43	33,928.27	38,229.98	-4,301.71	76,460.00
54184OP - Maintenance of Structures	841.90	1,157.50	-315.60	24,991.92	6,945.00	18,046.92	13,890.00
54185OP - Memberships/Certifications	221.00	170.00	51.00	31,130.00	32,968.00	-1,838.00	35,960.00
54190OP - Safety Equipment	-851.41	450.83	-1,302.24	3,568.57	2,704.98	863.59	5,410.00
54200OP - Small Tools	107.64	99.17	8.47	1,450.56	594.98	855.58	1,190.00
54220OP - Supplies	103.65	326.67	-223.02	1,812.12	1,959.98	-147.86	3,920.00
54310OP - Special Dept - Chlorine / Salt	2,521.82	2,816.67	-294.85	19,866.58	16,900.02	2,966.56	33,800.00
54320OP - Special Dept - Sludge /Chemical	2,029.95	4,133.33	-2,103.38	32,662.84	24,799.98	7,862.86	49,600.00
54330OP - Special Dept - Oxygen/Propane	0.00	501.67	-501.67	2,320.39	3,009.98	-689.59	6,020.00
54340OP - Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	12,499.98	-12,499.98	25,000.00
54400OP - Training	1,875.00	1,667.00	208.00	4,728.91	9,998.00	-5,269.09	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	23,855.90	42,479.33	-18,623.43	261,701.34	288,658.80	-26,957.46	547,346.00

Crestline Sanitation District Profit & Loss Budget Performance December 2023

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Accrual Basis

	Dec 23	Budget	\$ Over Budget	Jul - Dec 23	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,610.35	5,570.83	39.52	30,927.23	33,424.98	-2,497.75	66,850.00
56210OP · Utilities - Electric	11,550.31	10,390.01	1,160.30	65,252.09	69,356.84	-4,104.75	144,350.00
56220OP · Utilities - Gas	893.11	1,127.70	-234.59	1,339.06	2,049.70	-710.64	11,810.00
56230OP · Utilities - Water	828.50	799.55	28.95	5,284.05	6,249.55	-965.50	11,260.00
56240OP · Utilities - Trash	862.26	639.17	223.09	4,839.13	3,834.98	1,004.15	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	19,744.53	18,527.26	1,217.27	108,061.56	115,626.05	-7,564.49	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	121,865.88	131,865.00	-9,999.12	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	121,865.88	131,865.00	-9,999.12	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	124,779.60	140,265.00	-15,485.40	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	124,779.60	140,265.00	-15,485.40	280,530.00
Total COGS	291,182.00	329,245.44	-38,063.44	1,748,194.49	1,968,695.90	-220,501.41	3,849,026.00
Gross Profit	-260,463.47	-240,940.44	-19,523.03	9,293.82	-170,317.90	179,611.72	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	20,823.36	24,580.00	-3,756.64	154,478.62	159,780.00	-5,301.38	319,560.00
61020 · Salaries - OT ADM	0.00	0.00	0.00	424.36	1,052.63	-628.27	2,150.00
61030 · Salaries - VAC ADM	367.84	3,673.33	-3,305.49	13,115.36	22,039.98	-8,924.62	44,080.00
61040 · Salaries - SICK ADM	0.00	700.00	-700.00	33,688.48	6,550.00	27,138.48	10,750.00
61050 · Salaries - HOLIDAY ADM	2,336.80	3,090.00	-753.20	8,222.52	12,362.50	-3,539.98	20,090.00
61100 · Payroll Tax - ADM	516.46	880.00	-363.54	5,539.39	5,720.00	-180.61	11,440.00
61200 · Worker's Comp - ADM	257.62	244.00	13.62	2,303.64	1,585.00	718.64	3,170.00
61300 · Employee Group Insurance - ADM	9,559.27	5,898.33	3,660.94	39,549.40	35,389.98	4,159.42	70,780.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	7,204.60	10,966.00	-3,761.40	63,687.20	71,285.00	-7,597.80	142,570.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	222.50	230.00	-7.50	1,178.75	1,495.00	-316.25	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	41,288.45	50,261.66	-8,973.21	322,787.72	317,260.09	5,527.63	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	800.00	1,500.00	-700.00	3,211.58	9,000.00	-5,788.42	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	0.00	399.98	-399.98	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	99.98	-99.98	200.00
Total 62 · BOARD EXPENSES	800.00	1,583.34	-783.34	3,211.58	9,499.96	-6,288.38	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	200.00	350.00	-150.00	30,206.07	33,479.76	-3,273.69	51,890.00
63200 · County Services	2.00	33.33	-31.33	24.00	199.98	-175.98	400.00
63300 · Legal	1,300.00	4,166.67	-2,866.67	12,327.50	24,999.98	-12,672.48	50,000.00
63500 · Software Support - ADM	565.00	549.95	15.05	3,390.00	3,227.80	162.20	7,100.00
63900 · Other Professional - ADM	3,426.20	2,500.00	926.20	14,787.41	88,683.00	-73,895.59	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	5,493.20	7,599.95	-2,106.75	60,734.98	150,590.52	-89,855.54	222,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
December 2023

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 Accrual Basis

	Dec 23	Budget	\$ Over Budget	Jul - Dec 23	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,655.09	1,636.82	18.27	7,689.60	8,391.23	-701.63	16,170.00
64040 · Computer Expense	816.00	603.36	212.64	2,181.44	2,182.67	-1.23	8,530.00
64045 · Due & Subscription	402.91	361.97	40.94	2,872.71	1,841.66	1,031.05	5,090.00
64080 · Janitorial Service	720.00	720.00	0.00	4,140.00	4,580.00	-440.00	8,900.00
64090 · Lease Equipment - ADM	834.14	48.49	785.65	2,453.93	1,685.00	768.93	3,370.00
64095 · Legal Notice	193.00	360.00	-167.00	193.00	360.00	-167.00	720.00
64120 · Office Expense	639.55	295.83	343.72	4,593.98	1,774.98	2,819.00	3,550.00
64130 · Office Supplies	90.95	525.83	-434.88	2,444.94	3,154.98	-710.04	6,310.00
64135 · Penalties	3.17	12.50	-9.33	3.17	75.00	-71.83	150.00
64140 · Pest Control	271.00	415.00	-144.00	2,339.00	2,490.00	-151.00	4,980.00
64150 · Postage & Delivery	0.00	200.00	-200.00	9,345.20	10,084.00	-738.80	20,170.00
64160 · Printing & Publications	1,887.32	5,000.00	-3,112.68	7,131.44	10,627.66	-3,496.22	12,930.00
64170 · Public Relation	715.00	1,000.00	-285.00	4,404.24	5,767.20	-1,362.96	11,940.00
64180 · Maintenance of Equipment	228.71	210.00	18.71	1,372.26	1,260.00	112.26	2,520.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	2,778.39	7,500.00	-4,721.61	15,000.00
64230 · Training	875.00	416.67	458.33	2,596.00	2,499.98	96.02	5,000.00
64240 · Travel	0.00	22.50	-22.50	245.34	22.50	222.84	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	1,345.80	600.00	745.80	1,200.00
66000 · Payroll Expenses	470.00	59.50	410.50	1,070.75	393.75	677.00	840.00
Total 64 · SERVICES AND SUPPLIES - ADM	9,801.84	13,238.47	-3,436.63	59,201.19	65,290.61	-6,089.42	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	2,897.16	3,150.00	-252.84	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	2,897.16	3,150.00	-252.84	6,300.00
Total Expense	57,866.35	73,208.42	-15,342.07	448,832.63	545,791.18	-96,958.55	1,007,740.00
Net Ordinary Income	-318,329.82	-314,148.86	-4,180.96	-439,538.81	-716,109.08	276,570.27	-1,220,366.00
Other Income/Expense							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	618,894.99	524,247.64	94,647.35	872,177.42	668,903.22	203,274.20	1,367,800.00
71300 · Prop Taxes-PRI SEC & UNSEC	1,737.53	1,293.70	443.83	24,630.78	13,066.67	11,564.11	16,700.00
71500 · Int & Pen Delinquent Taxes	235.85	143.23	92.62	1,451.72	1,043.23	408.49	1,400.00
Total 71 · PROP TAXES	620,868.37	525,684.57	95,183.80	898,259.92	683,013.12	215,246.80	1,385,900.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessments - CURRENT	0.00	0.00	0.00	10,820.00	11,000.00	-180.00	11,000.00
72300 · Special Assessment-DELQ&PENALTY	9.68	0.00	9.68	469.56	0.00	469.56	1,200.00
72500 · Special Assessment SU01-DLQ&PEN	800.80	184.94	615.86	10,320.69	3,221.21	7,099.48	15,700.00
Total 72 · SPECIAL ASSESSMENTS	810.48	184.94	625.54	21,610.25	14,221.21	7,389.04	27,900.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	1,395.11	1,769.60	-374.49	1,395.11	1,769.60	-374.49	9,700.00
Total 73 · GRANTS AND AIDS	1,395.11	1,769.60	-374.49	1,395.11	1,769.60	-374.49	9,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
December 2023

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 Accrual Basis

	Dec 23	Budget	\$ Over Budget	Jul - Dec 23	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	3,740.91	0.00	3,740.91	7,481.82	0.00	7,481.82	0.00
Total 76 · CONNECTION FEE	3,740.91	0.00	3,740.91	7,481.82	0.00	7,481.82	0.00
79 · OTHER INCOMES							
77000 · Interest Income	4,800.82	6,871.75	-2,070.93	60,582.48	48,112.84	12,469.64	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	42,624.88	0.00	42,624.88	165,629.18	0.00	165,629.18	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	1,863.72	0.00	1,863.72	29,832.94	0.00	29,832.94	0.00
79500 · Other Income	0.00	25.00	-25.00	35,942.02	150.00	35,792.02	300.00
Total 79 · OTHER INCOMES	49,289.42	6,896.75	42,392.67	291,986.62	48,262.84	243,723.78	95,400.00
Total Other Income	676,104.29	534,535.86	141,568.43	1,220,733.72	747,266.77	473,466.95	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	1,551.48	1,327.11	224.37	2,190.87	1,927.63	263.24	3,700.00
Total 80 · OTHER EXPENSES	1,551.48	1,327.11	224.37	2,190.87	1,927.63	263.24	3,700.00
Total Other Expense	1,551.48	1,327.11	224.37	2,190.87	1,927.63	263.24	3,700.00
Net Other Income	674,552.81	533,208.75	141,344.06	1,218,542.85	745,339.14	473,203.71	1,515,200.00
Net Income	356,222.99	219,059.89	137,163.10	779,004.04	29,230.06	749,773.98	294,834.00

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

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	Dec 23
OPERATING ACTIVITIES	
Net Income	356,222.99
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	88,249.05
12100 · A/R - Pilot Rock	-650.00
12400 · COBRA Receivable	2,173.69
12410 · COBRA Dental	227.83
12700 · Pumped Waste	1,658.95
13300 · SU01-Delinq Tax Roll Receivable	154,357.11
13350 · SS01 - Sewer Availability Recv	3,183.80
13700 · Other Receivables	-0.34
14100 · Prepaid Expense	275.00
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	12,059.42
20000 · Accounts Payable	-26,944.42
21600 · Employee Appreciation Fund	-1,728.28
22000 · Payroll Liabilities	-32.16
22100 · Payroll Tax Payable	-278.96
Net cash provided by Operating Activities	600,018.04
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	-370.95
17365 · Wastewater Master Plan Update	-6,555.00
17850 · N.O.V.	-4,078.03
17891 · HC Engineering & Mgmt	-9,875.90
17893 · CH Effluent Pump Replacement	-27,548.83
Net cash provided by Investing Activities	-6,838.27
Net cash increase for period	593,179.77
Cash at beginning of period	10,543,129.67
Cash at end of period	11,136,309.44

