



Crestline Sanitation District

Executive Summary - February 2023

SUMMARY STATEMENT OF NET POSITION

	2/28/2023	2/28/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 7,225,973	\$ 10,951,828	\$ (3,725,855)	\$ 9,046,882
Receivables	1,213,829	1,127,402	86,427	1,175,396
Other current assets	166,505	118,003	48,502	187,069
Total current assets	8,606,307	12,197,233	(3,590,926)	10,409,347
Capital assets, net	15,167,123	9,717,897	5,449,226	12,659,633
Deferred outflows of resources	1,903,001	3,161,243	(1,258,242)	2,217,562
Total Assets and Deferred Outflows of Resources	25,676,431	25,076,373	600,058	25,286,542
Current liabilities	191,516	188,259	3,257	227,767
Noncurrent liabilities	1,661,957	5,684,291	(4,022,334)	2,669,327
Deferred inflows of resources	2,617,143	151,152	2,465,991	2,000,645
Total Liabilities and Deferred Inflows of Resources	4,470,616	6,023,702	(1,553,086)	4,897,739
Net Position	\$ 21,205,815	\$ 19,052,671	\$ 2,153,144	\$ 20,388,803

SUMMARY STATEMENT OF CHANGES IN NET POSITION

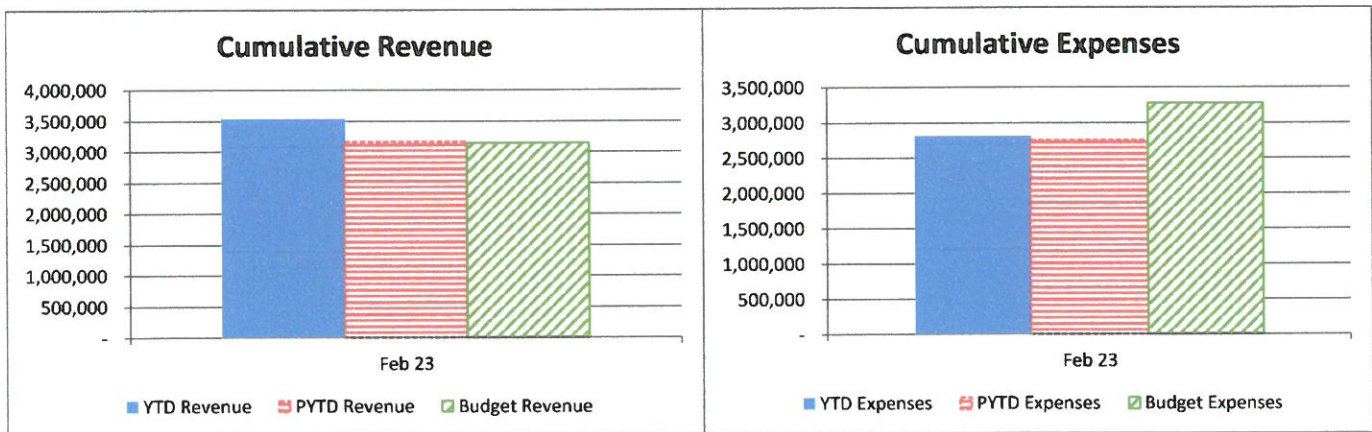
	Feb 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 36,434	\$ 2,429,366	\$ 2,382,355	\$ 47,011
Operating expenses	(243,909)	(2,228,183)	(2,581,452)	353,269
Administrative expenses	(51,856)	(578,502)	(691,815)	113,313
Other income	(12,407)	1,109,335	764,559	344,776
Other expenses	(42)	(2,111)	(1,783)	(328)
Change in net position	\$ (271,780)	\$ 729,905	\$ (128,136)	\$ 858,041

LIQUIDITY RATIOS

	2/28/2023	2/28/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	37.7	58.2	(20.5)	46.9
Current ratio (current assets / current liabilities)	44.9	64.8	(19.9)	53.1
Working capital (current assets - current liabilities)	\$ 8,414,791	\$ 12,008,974	\$ (3,594,183)	\$ 11,077,635

CAPITAL BUDGET

	Feb 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 8,247	\$ 261,529	\$ 1,001,400	\$ 739,871
Master Plan Projects	-	3,227,212	8,900,000	5,672,788



**Crestline Sanitation District
Balance Sheet
As of February 28, 2023**

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Accrual Basis

Feb 28, 23

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	793,337.77	
10200 · Cash in Bank - Payroll	44,933.74	
10500 · Petty Cash	199.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT		838,770.81
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	83,136.98	
11101 · Investments - Wealth&Fiduciary	5,547,653.99	
11200 · Investments - CalTRUST	756,411.59	
Total 11 · INVESTMENTS		6,387,202.56
Total Checking/Savings		7,225,973.37
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	286,950.80	
12100 · A/R - Pilot Rock	2,706.84	
12200 · A/R - Cleghorn	83,247.60	
12400 · COBRA Receivable	5,203.65	
12410 · COBRA Dental	485.75	
12700 · Pumped Waste	1,439.29	
Total 12 · ACCTS RECEIVABLE		380,033.93
Total Accounts Receivable		380,033.93
Other Current Assets		
12900 · Inventory		14,448.96
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	259,061.94	
13350 · SS01 - Sewer Availability Recv	8,287.72	
13500 · Accrued A/R	566,445.63	
Total 13 · OTHER RECEIVABLE		833,795.29

**Crestline Sanitation District
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	Feb 28, 23
14 · PREPAID	
14100 · Prepaid Expense	1,926.84
14200 · Prepaid Insurance	86,016.12
14300 · Prepaid Worker's Comp	64,112.07
Total 14 · PREPAID	152,055.03
Total Other Current Assets	1,000,299.28
Total Current Assets	8,606,306.58
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	-16,271,203.76
16300 · Accm Depr - Structures & Imprv	-5,840,798.91
16400 · Accm Depr - Vehicles	-1,039,741.06
16500 · Accm Depr - Equipment	-519,389.61
16800 · Accm. Amortization	-225,222.64
16900 · Accm Depr - Capital Lease Asset	-35,006.12
Total 16 · ACCM DEPRECIATIONS	-23,931,362.10
Total Fixed Assets	9,147,261.03
Other Assets	
17 · CIP	
17201 · Folder/Inserter Billing Machine	14,860.88
17220 · Slip Lining & Manhole Raising	113,585.50
17340 · SCADA System	79,807.40
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.	179,721.04

**Crestline Sanitation District
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	Feb 28, 23
17890 · HC Dewatering Bldg & Clarifier	3,659,888.05
17891 · HC Engineering & Mgmt	873,359.13
Total 17 · CIP	6,019,862.60
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	7,922,863.60
TOTAL ASSETS	25,676,431.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	27,867.28
20000 · Accounts Payable	27,867.28
Total Accounts Payable	27,867.28
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,368.79
21600 · Employee Appreciation Fund	4,047.48
Total 21 · OTHER CURRENT LIAB.	5,416.27
22 · PR LIABILITIES	
22000 · Payroll Liabilities	2,162.92
22100 · Payroll Tax Payable	-68.22
22200 · Retirement Payable	-1,899.03
Total 22 · PR LIABILITIES	195.67
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

**Crestline Sanitation District
Balance Sheet
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	Feb 28, 23
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
Total 24 · OTHER LIABILITIES	85,104.39
Total Other Current Liabilities	163,648.96
Total Current Liabilities	191,516.24
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	12,361.72
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	1,661,957.29
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	4,279,100.29
Total Liabilities	4,470,616.53
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

Crestline Sanitation District
Balance Sheet
As of February 28, 2023

	Feb 28, 23
Net Income	729,905.47
Total Equity	21,205,814.68
TOTAL LIABILITIES & EQUITY	25,676,431.21

Crestline Sanitation District

Profit & Loss Budget Performance

February 2023

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Accrual Basis

Ordinary Income/Expense	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 · REVENUE							
41000 · Sewer Service Fees	1,589.42	2,411.22	-821.80	2,229,835.88	2,231,757.23	-1,921.35	3,351,100.00
42000 · Sewer Penalties	31,523.67	19,500.00	12,023.67	85,502.17	60,000.00	25,502.17	108,100.00
43000 · Pumped Waste Permits	2,345.91	3,033.00	-687.09	23,095.76	24,264.00	-1,168.24	36,400.00
44000 · Permit & Inspection Fees	0.00	133.33	-133.33	438.00	1,066.64	-628.64	1,600.00
45000 · Sale of Effluent Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46000 · Ciegorn State Reimbursement	0.00	0.00	0.00	83,247.60	60,000.00	23,247.60	120,000.00
47000 · Pilot Rock Camp Fee	950.91	650.00	300.91	7,066.12	5,200.00	1,866.12	7,800.00
48000 · Other Service Fees	24.00	8.33	15.67	168.00	66.64	101.36	100.00
49000 · Other Charges	0.00	0.00	0.00	12.00	0.00	12.00	0.00
Total 40 · REVENUE	36,433.91	25,735.88	10,698.03	2,429,365.53	2,382,354.51	47,011.02	3,625,100.00
Total Income	36,433.91	25,735.88	10,698.03	2,429,365.53	2,382,354.51	47,011.02	3,625,100.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	24,522.61	31,988.46	-7,465.85	190,860.69	271,901.91	-81,041.22	415,850.00
51020MT · Salaries - OT	0.00	100.00	-100.00	458.92	500.00	-41.08	500.00
51030MT · Salaries - VAC	1,292.07	1,888.53	-596.46	7,731.88	18,921.04	-11,189.16	27,630.00
51040MT · Salaries - SICK	543.25	1,737.40	-1,194.15	10,436.79	14,071.18	-3,634.39	22,700.00
51050MT · Salaries - HOLIDAY	1,475.68	2,000.00	-524.32	14,902.40	24,422.40	-9,520.00	26,500.00
51060MT · Salaries - ON CALL / STANDBY	1,993.26	3,051.39	-1,058.13	16,181.15	18,703.83	-2,522.68	26,900.00
51070MT · Salaries - CALL BACK	217.94	300.00	-82.06	1,830.16	1,616.38	213.78	2,000.00
51100MT · Payroll Tax	424.07	819.07	-395.00	4,214.47	6,714.39	-2,499.92	10,390.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	2,133.32	2,133.32	3,200.00
51200MT · Worker's Comp	3,682.75	5,055.37	-1,372.62	30,750.83	42,970.74	-12,219.91	65,720.00
51300MT · Employee Group Insurance	6,359.19	11,576.66	-5,217.47	47,432.49	83,753.32	-36,320.83	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	74,062.87	118,797.32	-44,734.45	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	80,000.00	-69,767.00	120,000.00
51600MT · Nationwide ER Match	264.00	242.30	21.70	2,190.00	2,059.55	130.45	3,150.00
Total 51-MT · Salaries & Benefit - MAINT	49,887.94	83,002.01	-33,114.07	411,285.65	686,565.38	-275,279.73	1,036,290.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	38,800.02	47,050.76	-8,250.74	402,267.68	399,931.52	2,336.16	611,660.00
51020OP · Salaries - OT	0.00	541.67	-541.67	999.11	4,333.32	-3,334.21	6,500.00
51030OP · Salaries - VAC	3,173.39	2,302.03	871.36	42,339.50	36,057.35	6,282.15	50,900.00
51040OP · Salaries - SICK	2,109.26	2,813.33	-704.07	22,865.09	22,646.68	218.41	33,760.00
51050OP · Salaries - HOLIDAY	2,451.78	2,550.12	-98.34	30,377.65	36,588.25	-6,210.60	39,410.00
51060OP · Salaries - ON CALL / STANDBY	2,826.89	3,385.83	-558.94	28,513.70	27,086.68	1,427.02	40,630.00
51070OP · Salaries - Call Back	727.20	166.67	560.53	4,460.02	1,333.32	3,126.70	2,000.00
51100OP · Payroll Tax	748.39	1,194.62	-446.23	8,437.71	10,154.24	-1,716.53	15,530.00
51200OP · Worker's Comp	6,062.04	6,245.38	-183.34	62,699.78	53,085.76	9,614.02	81,190.00
51300OP · Employee Group Insurance	10,404.15	12,586.75	-2,182.60	96,478.19	88,703.00	7,775.19	139,050.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	15,007.76	21,820.76	-6,813.00	164,521.75	185,476.52	-20,954.77	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
February 2023

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 Accrual Basis

	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
515000P · Seasonal Op Workers	570.00	0.00	570.00	10,500.00	0.00	10,500.00	0.00
516000P · Nationwide ER Match	305.00	160.00	145.00	1,452.50	1,360.00	92.50	2,080.00
Total 51-OP · SALARIES & BENEFIT - OP	83,185.88	100,817.92	-17,632.04	875,912.68	866,756.64	9,156.04	1,306,380.00
53-MT · PROFESSIONAL SVC-MAINT	155.95	303.33	-147.38	2,436.65	2,426.64	10.01	3,640.00
539000MT · Other Professional Svc	155.95	303.33	-147.38	2,436.65	2,426.64	10.01	3,640.00
Total 53-MT · PROFESSIONAL SVC-MAINT	155.95	303.33	-147.38	2,436.65	2,426.64	10.01	3,640.00
53-OP · PROFESSIONAL SVC - OP	1,350.00	1,666.67	-316.67	5,499.50	13,333.32	-7,833.82	20,000.00
533000P · Engineering	7,565.00	4,653.33	2,911.67	38,196.60	37,226.68	969.92	55,840.00
534000P · Laboratory Analysis	0.00	100.00	-100.00	52,074.89	53,657.32	-1,582.43	54,950.00
537000P · Permits & Fees	0.00	150.00	-150.00	1,195.00	1,780.00	-585.00	2,020.00
539000P · Other Professional	8,915.00	6,570.00	2,345.00	96,965.99	105,997.32	-9,031.33	132,810.00
Total 53-OP · PROFESSIONAL SVC - OP	0.00	107.50	-107.50	0.00	860.00	-860.00	1,290.00
54-MT · SERVICE AND SUPPLIES - MAINT	1,375.58	915.38	460.20	8,948.57	7,780.76	1,167.81	11,900.00
540600MT · Equipment Rental	2,390.28	1,072.50	1,317.78	23,279.26	8,580.00	14,699.26	12,870.00
540800MT · Clothing & Laundry	2,688.63	1,185.83	1,502.80	7,431.69	9,486.68	-2,054.99	14,230.00
541700MT · Auto Expense - General	0.00	304.17	-304.17	1,354.40	2,433.32	-1,078.92	3,650.00
54182MT · Maintenance of Equipment	1,099.39	105.83	993.56	1,568.36	846.64	721.72	1,270.00
54184MT · Maintenance of Structures	384.49	173.33	211.16	1,719.36	1,386.68	332.68	2,080.00
54200MT · Small Tools	0.00	155.00	-155.00	807.85	1,240.00	-432.15	1,860.00
54210MT · Supplies - Shop	7,938.37	4,019.54	3,918.83	45,109.49	32,614.08	12,495.41	49,150.00
54220MT · Supplies - Field	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	3,260.23	2,972.50	287.73	26,470.08	23,780.00	2,690.08	35,670.00
54-OP · SERVICE AND SUPPLIES - OP	742.43	880.83	-138.40	6,632.44	7,046.68	-414.24	10,570.00
540210P · Auto Expense - Fuel	176.87	272.50	-95.63	2,655.71	2,180.00	475.71	3,270.00
540230P · Auto Expense - General	0.00	30.00	-30.00	0.00	240.00	-240.00	360.00
540300P · Communication	0.00	379.17	-379.17	1,057.07	3,033.32	-1,976.25	4,550.00
540400P · Due & Subscription	0.00	883.33	-883.33	3,917.10	7,066.64	-3,149.54	10,600.00
540500P · Equipment Purchase	6,742.21	11,760.83	-5,018.62	54,013.56	82,086.64	-28,073.08	129,130.00
540600P · Equipment Rental	3,073.39	3,165.83	-92.44	24,587.12	25,326.64	-739.52	37,990.00
540700P · Insurance	731.84	981.52	-249.68	8,298.39	8,018.04	280.35	12,110.00
540750P · Insurance - Vehicle	0.00	155.00	-155.00	48.18	1,240.00	-1,191.82	1,860.00
540800P · Clothing & Laundry	0.00	10.00	-10.00	0.00	80.00	-80.00	120.00
540900P · Lodge & Meals	0.00	0.00	0.00	172.17	58,473.32	-7,112.91	87,710.00
541000P · Misc Expense	1,925.81	7,309.17	-5,383.36	51,360.41	23,780.00	-19,541.59	35,670.00
541800P · Repairs & Maintenance	829.33	2,972.50	-2,143.17	4,238.41	29,600.00	2,834.82	32,750.00
541820P · Maintenance of Equipment	125.00	600.00	-475.00	32,434.62	4,320.00	-1,232.34	6,480.00
541850P · Maintenance of Structures	102.31	540.00	-437.69	3,087.66	526.64	359.01	790.00
541900P · Safety Equipment	163.46	328.33	-164.87	2,543.05	2,626.68	-83.63	3,940.00
542000P · Small Tools	4,516.83	2,461.67	2,055.16	22,844.36	19,693.32	3,151.04	29,540.00
542200P · Supplies	6,153.55	4,412.50	1,741.05	30,498.19	35,300.00	-4,801.81	52,950.00
543100P · Special Dept - Chlorine / Salt	0.00	769.17	-769.17	2,763.49	6,153.32	-3,389.83	9,230.00
543200P · Special Dept - Sludge /Chemical	0.00	2,916.67	-2,916.67	0.00	23,333.32	-23,333.32	35,000.00
543300P · Special Dept - Oxygen/Propane	917.00	1,666.67	-749.67	2,799.05	13,333.32	-10,534.27	20,000.00
543400P · Special Dept - Emergency	29,460.26	45,534.02	-16,073.76	281,306.71	377,237.88	-95,931.17	560,290.00
544000P · Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 54-OP · SERVICE AND SUPPLIES - OP	29,460.26	45,534.02	-16,073.76	281,306.71	377,237.88	-95,931.17	560,290.00

Crestline Sanitation District

Profit & Loss Budget Performance

February 2023

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	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	3,974.10	5,137.50	-1,163.40	39,631.85	41,100.00	-1,468.15	61,650.00
56210OP · Utilities - Electric	13,552.58	9,451.67	4,100.91	87,100.42	75,613.32	11,487.10	113,420.00
56220OP · Utilities - Gas	3,545.08	725.00	2,820.08	6,279.64	4,427.68	1,851.96	6,230.00
56230OP · Utilities - Water	979.50	914.17	65.33	6,576.68	7,313.32	-736.64	10,970.00
56240OP · Utilities - Trash	787.21	555.83	231.38	4,514.79	4,446.64	68.15	6,670.00
56300OP · Refuse Disposal	420.00	218.33	201.67	420.00	1,746.64	-1,326.64	2,620.00
Total 56 · UTILITIES - OP	23,258.47	17,002.50	6,255.97	144,523.38	134,647.60	9,875.78	201,560.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	164,398.96	175,820.00	-11,421.04	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	164,398.96	175,820.00	-11,421.04	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	24,923.33	-4,126.73	206,243.16	199,386.68	6,856.48	299,080.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	24,923.33	-4,126.73	206,243.16	199,386.68	6,856.48	299,080.00
Total COGS	243,909.45	304,150.15	-60,240.70	2,228,182.67	2,581,452.22	-353,269.55	3,852,930.00
Gross Profit	-207,475.54	-278,414.27	70,938.73	201,182.86	-199,097.71	400,280.57	-227,830.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	25,343.65	29,820.76	-4,477.11	262,364.49	253,476.46	8,888.03	387,670.00
61020 · Salaries - OT ADM	88.35	52.50	35.85	1,452.55	420.00	1,032.55	630.00
61030 · Salaries - VAC ADM	0.00	4,152.50	-4,152.50	10,411.57	33,220.00	-22,808.43	49,830.00
61040 · Salaries - SICK ADM	0.00	650.00	-650.00	13,165.92	5,780.00	7,385.92	8,380.00
61050 · Salaries - HOLIDAY ADM	1,328.80	1,498.46	-169.66	15,392.48	17,981.54	-2,589.06	19,480.00
61100 · Payroll Tax - ADM	511.94	924.62	-412.68	6,961.00	7,859.24	-898.24	12,020.00
61200 · Worker's Comp - ADM	292.69	326.16	-33.47	2,683.87	2,772.32	-88.45	4,240.00
61300 · Employee Group Insurance - ADM	3,279.38	6,619.17	-3,339.79	44,838.88	40,953.36	3,885.52	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	9,325.41	9,193.84	131.57	69,921.69	78,147.68	-8,225.99	119,520.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	20.00	209.24	-189.24	1,649.00	1,778.48	-129.48	2,720.00
Total 61 · SALARIES AND BENEFIT - ADM	40,190.22	53,447.25	-13,257.03	428,841.45	442,389.08	-13,547.63	671,920.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	300.00	1,500.00	-1,200.00	5,400.00	12,000.00	-6,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	240.14	533.32	-293.18	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	133.32	-133.32	200.00
Total 62 · BOARD EXPENSES	300.00	1,583.34	-1,283.34	5,640.14	12,666.64	-7,026.50	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	2,088.00	812.50	1,275.50	36,945.76	31,574.86	5,370.90	45,000.00
63200 · County Services	0.00	108.33	-108.33	8.00	866.64	-858.64	1,300.00
63300 · Legal	0.00	4,166.67	-4,166.67	17,362.50	33,333.32	-15,970.82	50,000.00
63500 · Software Support - ADM	260.62	771.67	-511.05	4,298.94	6,173.32	-1,874.38	9,260.00
63900 · Other Professional - ADM	769.80	8,384.17	-7,614.37	12,573.73	67,073.32	-54,499.59	100,610.00
63950 · Effluent Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	3,118.42	14,243.34	-11,124.92	71,188.93	139,021.46	-67,832.53	206,170.00

Crestline Sanitation District
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	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,685.01	1,600.00	85.01	10,673.04	10,000.00	673.04	15,020.00
64040 · Computer Expense	2,032.29	736.67	1,295.62	6,047.88	5,893.32	154.56	8,840.00
64045 · Due & Subscription	416.92	312.50	104.42	3,208.74	2,500.00	708.74	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	5,760.00	6,060.00	-300.00	9,090.00
64090 · Lease Equipment - ADM	791.55	791.55	0.00	2,376.99	2,581.47	-204.48	3,470.00
64095 · Legal Notice	2.00	112.50	-110.50	397.20	900.00	-502.80	1,350.00
64120 · Office Expense	263.80	350.00	-86.20	2,250.48	2,800.00	-549.52	4,200.00
64130 · Office Supplies	342.21	676.67	-334.46	3,722.28	5,413.32	-1,691.04	8,120.00
64135 · Penalties	0.00	45.83	-45.83	0.00	366.68	-366.68	550.00
64140 · Pest Control	254.00	455.00	-201.00	3,214.00	3,640.00	-426.00	5,460.00
64150 · Postage & Delivery	0.00	700.00	-700.00	12,142.09	14,800.00	-2,657.91	22,240.00
64160 · Printing & Publications	0.00	1,490.83	-1,490.83	6,589.10	11,926.64	-5,337.54	17,890.00
64170 · Public Relation	926.40	747.50	178.90	8,423.59	5,980.00	2,443.59	8,970.00
64180 · Maintenance of Equipment	0.00	180.83	-180.83	0.00	1,446.64	-1,446.64	2,170.00
64190 · Maintenance of Structure	50.13	1,250.00	-1,199.87	3,396.64	10,000.00	-6,603.36	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	3,333.36	-3,333.36	5,000.00
64240 · Travel	0.00	25.00	-25.00	22.50	200.00	-177.50	300.00
64245 · Lodge - Meals	213.19	100.00	113.19	383.01	800.00	-416.99	1,200.00
66000 · Payroll Expenses	66.50	50.83	15.67	525.00	406.64	118.36	610.00
Total 64 · SERVICES AND SUPPLIES - ADM	7,764.00	10,799.88	-3,035.88	69,132.54	89,048.07	-19,915.53	133,230.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00			0.00	4,490.00	-4,490.00	4,490.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	0.00	4,490.00	-4,490.00	4,490.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	482.86	525.00	-42.14	3,699.20	4,200.00	-500.80	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	3,699.20	4,200.00	-500.80	6,300.00
Total Expense	51,855.50	80,598.81	-28,743.31	578,502.26	691,815.25	-113,312.99	1,041,110.00
Net Ordinary Income	-259,331.04	-359,013.08	99,682.04	-377,319.40	-890,912.96	513,593.56	-1,268,940.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	16,872.41	35,341.12	-18,468.71	837,532.64	678,849.69	158,682.95	1,258,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	291.28	458.16	-166.88	14,659.18	9,984.06	4,675.12	12,400.00
71500 · Int & Pen Delinquent Taxes	35.71	27.76	7.95	953.24	894.23	59.01	1,300.00
Total 71 · PROP TAXES	17,199.40	35,827.04	-18,627.64	853,145.06	689,727.98	163,417.08	1,272,600.00
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	2.12	62.71	-60.59	676.66	300.81	375.85	800.00
72500 · Special Assessment SU01-DLQ&PEN	1,067.80	0.00	1,067.80	5,050.33	5,300.00	-249.67	16,300.00
Total 72 · SPECIAL ASSESSMENTS	1,069.92	62.71	1,007.21	16,666.99	16,700.81	-33.82	28,200.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	4,664.94	5,013.23	-348.29	10,000.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	4,664.94	5,013.23	-348.29	10,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
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 Accrual Basis

	Feb 23	Budget	\$ Over Budget	Jul '22 - Feb 23	YTD Budget	\$ Over Budget	Annual Budget
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	11,745.42	9,064.65	2,680.77	76,159.54	53,117.19	23,042.35	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	-42,421.68	0.00	-42,421.68	-98,782.88	0.00	-98,782.88	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	250,000.00	0.00	250,000.00	300.00
Total 79 - OTHER INCOMES	-30,676.26	9,064.65	-39,740.91	227,376.66	53,117.19	174,259.47	72,300.00
Total Other Income	-12,406.94	44,954.40	-57,361.34	1,109,335.47	764,559.21	344,776.26	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	42.35	91.00	-48.65	2,110.60	1,782.34	328.26	3,300.00
Total 80 - OTHER EXPENSES	42.35	91.00	-48.65	2,110.60	1,782.34	328.26	3,300.00
Total Other Expense	42.35	91.00	-48.65	2,110.60	1,782.34	328.26	3,300.00
Net Other Income	-12,449.29	44,863.40	-57,312.69	1,107,224.87	762,776.87	344,448.00	1,379,800.00
Net Income	-271,780.33	-314,149.68	42,369.35	729,905.47	-128,136.09	858,041.56	110,860.00

Crestline Sanitation District
Statement of Cash Flows
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	Feb 23
OPERATING ACTIVITIES	
Net Income	-271,780.33
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	94,817.91
12100 · A/R - Pilot Rock	-950.91
12400 · COBRA Receivable	-2,272.57
12410 · COBRA Dental	-239.87
12700 · Pumped Waste	-1,046.78
13300 · SU01-Delinq Tax Roll Receivable	6,071.70
13350 · SS01 - Sewer Availability Recv	216.30
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	9,815.60
14300 · Prepaid Worker's Comp	10,037.48
20000 · Accounts Payable	7,206.04
21600 · Employee Appreciation Fund	33.63
22000 · Payroll Liabilities	2,467.58
22200 · Retirement Payable	165.08
23000 · Accrued Payable	-17,109.17
Net cash provided by Operating Activities	-162,307.69
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	-1,040.83
17850 · N.O.V.	-7,206.00
Net cash provided by Investing Activities	33,343.61
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	-129,678.50
Cash at beginning of period	7,355,651.87
Cash at end of period	7,225,973.37

