



Crestline Sanitation District

Executive Summary - March 2023

SUMMARY STATEMENT OF NET POSITION

	3/31/2023	3/31/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 7,559,022	\$ 10,814,671	\$ (3,255,649)	\$ 8,775,578
Receivables	1,308,819	1,128,405	180,414	1,190,431
Other current assets	133,028	101,685	31,343	185,394
Total current assets	9,000,869	12,044,761	(3,043,892)	10,151,403
Capital assets, net	15,193,019	10,075,923	5,117,096	13,086,058
Deferred outflows of resources	1,903,001	3,161,243	(1,258,242)	2,112,708
Total Assets and Deferred Outflows of Resources	26,096,889	25,281,927	814,962	25,350,169
Current liabilities	166,748	207,348	(40,600)	225,117
Noncurrent liabilities	1,661,243	5,683,577	(4,022,334)	2,334,132
Deferred inflows of resources	2,617,143	151,152	2,465,991	2,206,145
Total Liabilities and Deferred Inflows of Resources	4,445,134	6,042,077	(1,596,943)	4,765,394
Net Position	\$ 21,651,755	\$ 19,239,850	\$ 2,411,905	\$ 20,584,775

SUMMARY STATEMENT OF CHANGES IN NET POSITION

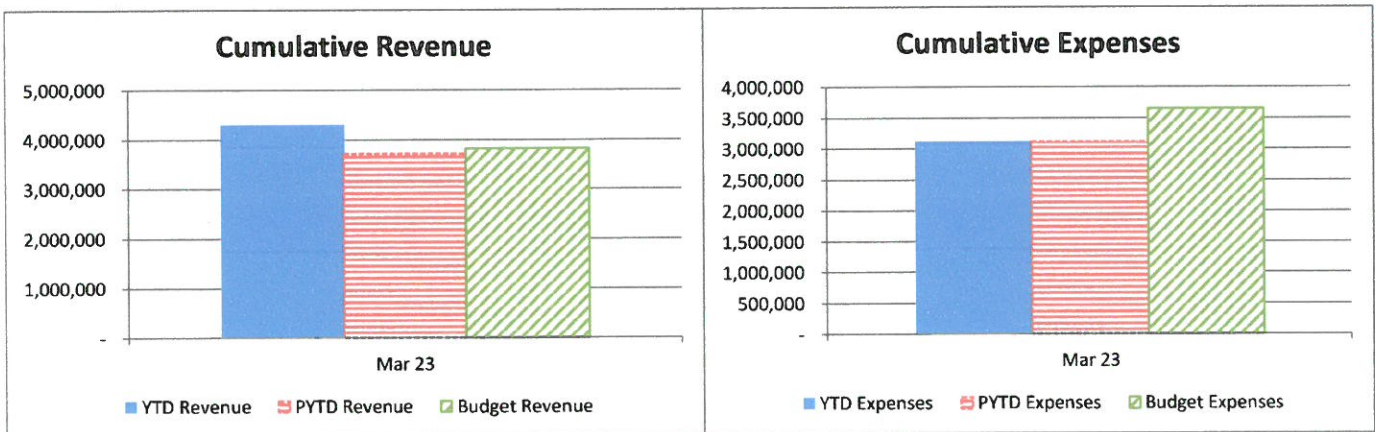
	Mar 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 557,729	\$ 2,987,093	\$ 2,942,695	\$ 44,398
Operating expenses	(244,137)	(2,484,546)	(2,881,034)	396,488
Administrative expenses	(58,213)	(642,312)	(772,586)	130,274
Other income	208,697	1,318,032	874,788	443,244
Other expenses	(311)	(2,421)	(2,035)	(386)
Change in net position	\$ 463,765	\$ 1,175,846	\$ 161,828	\$ 1,014,018

LIQUIDITY RATIOS

	3/31/2023	3/31/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	45.3	52.2	(6.9)	46.0
Current ratio (current assets / current liabilities)	54.0	58.1	(4.1)	52.2
Working capital (current assets - current liabilities)	\$ 8,834,121	\$ 11,837,413	\$ (3,003,292)	\$ 10,949,576

CAPITAL BUDGET

	Mar 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 7,923	\$ 269,452	\$ 1,001,400	\$ 731,948
Master Plan Projects	59,562	3,286,774	8,900,000	5,613,226



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

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Accrual Basis

Mar 31, 23

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	998,048.03	
10200 · Cash in Bank - Payroll	94,206.45	
10500 · Petty Cash	199.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	1,092,753.78	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	83,136.98	
11101 · Investments - Wealth&Fiduciary	5,619,645.30	
11200 · Investments - CalTRUST	763,486.20	
Total 11 · INVESTMENTS	6,466,268.48	
Total Checking/Savings	7,559,022.26	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	483,749.31	
12100 · A/R - Pilot Rock	3,650.31	
12400 · COBRA Receivable	2,064.58	
12410 · COBRA Dental	263.94	
12700 · Pumped Waste	388.93	
Total 12 · ACCTS RECEIVABLE	490,117.07	
Total Accounts Receivable	490,117.07	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	244,575.82	
13350 · SS01 - Sewer Availability Recv	7,680.17	
13500 · Accrued A/R	566,445.63	
Total 13 · OTHER RECEIVABLE	818,701.62	

**Crestline Sanitation District
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14 · PREPAID	
14100 · Prepaid Expense	1,666.22
14200 · Prepaid Insurance	63,341.68
14300 · Prepaid Worker's Comp	53,571.67
Total 14 · PREPAID	118,579.57
Total Other Current Assets	951,730.15
Total Current Assets	9,000,869.48
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	-16,280,035.56
16300 · Accm Depr - Structures & Imprv	-5,862,810.57
16400 · Accm Depr - Vehicles	-1,044,000.48
16500 · Accm Depr - Equipment	-521,071.36
16800 · Accm. Amortization	-229,367.96
16900 · Accm Depr - Capital Lease Asset	-35,666.61
Total 16 · ACCM DEPRECIATIONS	-23,972,952.54
Total Fixed Assets	9,105,670.59
Other Assets	
17 · CIP	
17201 · Folder/Inserter Billing Machine	14,860.88
17220 · Slip Lining & Manhole Raising	113,585.50
17340 · SCADA System	83,800.09
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.	183,651.04

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

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	Mar 31, 23
17890 · HC Dewatering Bldg & Clarifier	3,663,423.05
17891 · HC Engineering & Mgmt	929,386.33
Total 17 · CIP	6,087,347.49
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	7,990,348.49
TOTAL ASSETS	26,096,888.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	3,413.76
20000 · Accounts Payable	3,413.76
Total Accounts Payable	3,413.76
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	-51.54
22100 · Payroll Tax Payable	-68.24
Total 22 · PR LIABILITIES	-119.78
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
As of March 31, 2023**

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	Mar 31, 23
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,126.60
25950 · Curr Portion-Share of County POB	51,188.00
25970 · Curr Portion of CLO	7,789.79
Total 24 · OTHER LIABILITIES	85,104.39
Total Other Current Liabilities	163,333.51
Total Current Liabilities	166,747.27
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27300 · Capital Lease Obligation	11,647.30
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	1,661,242.87
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	4,278,385.87
Total Liabilities	4,445,133.14
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 March 31, 2023

	Mar 31, 23
Net Income	1,175,846.21
Total Equity	21,651,755.42
TOTAL LIABILITIES & EQUITY	26,096,888.56

Crestline Sanitation District Profit & Loss Budget Performance March 2023

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Accrual Basis

	Mar 23	Budget	\$ Over Budget	Jul '22 - Mar 23	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	556,836.19	556,516.20	319.99	2,786,669.96	2,788,273.43	-1,603.47	3,351,100.00
42000 · Sewer Penalties	-603.02	0.00	-603.02	84,899.15	60,000.00	24,899.15	108,100.00
43000 · Pumped Waste Permits	552.63	3,033.00	-2,480.37	23,648.39	27,297.00	-3,648.61	36,400.00
44000 · Permit & Inspection Fees	0.00	133.33	-133.33	438.00	1,199.97	-761.97	1,600.00
45000 · Sale of Effluent Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46000 · Cleghorn 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	943.47	650.00	293.47	8,009.59	5,850.00	2,159.59	7,800.00
48000 · Other Service Fees	0.00	8.33	-8.33	168.00	74.97	93.03	100.00
49000 · Other Charges	0.00	0.00	0.00	12.00	0.00	12.00	0.00
Total 40 · REVENUE	557,729.27	560,340.86	-2,611.59	2,987,092.69	2,942,695.37	44,397.32	3,625,100.00
Total Income	557,729.27	560,340.86	-2,611.59	2,987,092.69	2,942,695.37	44,397.32	3,625,100.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	23,093.72	31,988.46	-8,894.74	213,954.41	303,890.37	-89,935.96	415,850.00
51020MT · Salaries - OT	2,424.40	0.00	2,424.40	2,883.32	500.00	2,383.32	500.00
51030MT · Salaries - VAC	2,012.81	1,075.92	936.89	9,744.69	19,996.96	-10,252.27	27,630.00
51040MT · Salaries - SICK	1,108.25	1,015.89	92.36	11,545.04	15,087.07	-3,542.03	22,700.00
51050MT · Salaries - HOLIDAY	1,717.12	800.00	917.12	16,619.52	25,222.40	-8,602.88	26,500.00
51060MT · Salaries - ON CALL / STANDBY	2,318.39	1,860.13	458.26	18,499.54	20,563.96	-2,064.42	26,900.00
51070MT · Salaries - CALL BACK	137.88	100.00	37.88	1,968.04	1,716.38	251.66	2,000.00
51100MT · Payroll Tax	470.38	791.58	-321.20	4,684.85	7,505.97	-2,821.12	10,390.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	2,399.99	-2,399.99	3,200.00
51200MT · Worker's Comp	3,952.60	5,055.37	-1,102.77	34,703.43	48,026.11	-13,322.68	65,720.00
51300MT · Employee Group Insurance	6,359.19	11,576.67	-5,217.48	53,791.68	95,329.99	-41,538.31	130,060.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	9,113.67	13,976.16	-4,862.49	83,176.54	132,773.48	-49,596.94	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	90,000.00	-79,767.00	120,000.00
51600MT · Nationwide ER Match	264.00	242.30	21.70	2,454.00	2,301.85	152.15	3,150.00
Total 51-MT · Salaries & Benefit - MAINT	52,972.41	78,749.15	-25,776.74	464,258.06	765,314.53	-301,056.47	1,036,290.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	37,595.59	47,050.76	-9,455.17	439,863.27	446,982.28	-7,119.01	611,660.00
51020OP · Salaries - OT	2,872.18	541.67	2,330.51	3,871.29	4,874.99	-1,003.70	6,500.00
51030OP · Salaries - VAC	3,132.74	2,169.18	963.56	45,472.24	38,226.53	7,245.71	50,900.00
51040OP · Salaries - SICK	2,010.21	2,713.33	-703.12	24,875.30	25,360.01	-484.71	33,760.00
51050OP · Salaries - HOLIDAY	3,777.80	1,200.00	2,577.80	34,155.45	37,788.25	-3,632.80	39,410.00
51060OP · Salaries - ON CALL / STANDBY	3,114.26	3,385.83	-271.57	31,627.96	30,472.51	1,155.45	40,630.00
51070OP · Salaries - Call Back	502.32	166.67	335.65	4,962.34	1,499.99	3,462.35	2,000.00
51100OP · Payroll Tax	802.88	1,194.62	-391.74	9,240.59	11,348.86	-2,108.27	15,530.00
51200OP · Worker's Comp	6,292.31	6,245.38	46.93	68,992.09	59,331.14	9,660.95	81,190.00
51300OP · Employee Group Insurance	10,378.15	12,586.75	-2,208.60	106,856.34	101,289.75	5,566.59	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	179,529.51	207,297.28	-27,767.77	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
March 2023

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Accrual Basis

	Mar 23	Budget	\$ Over Budget	Jul '22 - Mar 23	YTD Budget	\$ Over Budget	Annual Budget
51500OP · Seasonal OP Workers	810.00	0.00	810.00	11,310.00	0.00	11,310.00	0.00
51600OP · Nationwide ER Match	305.00	160.00	145.00	1,757.50	1,520.00	237.50	2,080.00
Total 51-OP · SALARIES & BENEFIT - OP	86,601.20	99,234.95	-12,633.75	962,513.88	965,991.59	-3,477.71	1,306,380.00
53-MT · PROFESSIONAL SVC-MAINT	143.70	303.33	-159.63	2,580.35	2,729.97	-149.62	3,640.00
53900MT · Other Professional Svc	143.70	303.33	-159.63	2,580.35	2,729.97	-149.62	3,640.00
Total 53-MT · PROFESSIONAL SVC-MAINT	143.70	303.33	-159.63	2,580.35	2,729.97	-149.62	3,640.00
53-OP · PROFESSIONAL SVC - OP	0.00	1,666.67	-1,666.67	5,499.50	14,999.99	-9,500.49	20,000.00
53300OP · Engineering	0.00	1,666.67	-1,666.67	5,499.50	14,999.99	-9,500.49	20,000.00
53400OP · Laboratory Analysis	942.04	4,653.33	-3,711.29	39,138.64	41,880.01	-2,741.37	55,840.00
53700OP · Permits & Fees	1,089.37	657.42	431.95	53,164.26	54,314.74	-1,150.48	54,950.00
53900OP · Other Professional	3,661.96	210.00	3,451.96	4,856.96	1,990.00	2,866.96	2,020.00
Total 53-OP · PROFESSIONAL SVC - OP	5,693.37	7,187.42	-1,494.05	102,659.36	113,184.74	-10,525.38	132,810.00
54-MT · SERVICE AND SUPPLIES - MAINT	0.00	107.50	-107.50	0.00	967.50	-967.50	1,290.00
54060MT · Equipment Rental	0.00	107.50	-107.50	0.00	967.50	-967.50	1,290.00
54080MT · Clothing & Laundry	1,361.36	915.38	445.98	10,309.93	8,696.14	1,613.79	11,900.00
54170MT · Auto Expense - General	1,155.37	1,072.50	82.87	24,434.63	9,652.50	14,782.13	12,870.00
54182MT · Maintenance of Equipment	1,980.84	1,185.83	795.01	9,412.53	10,672.51	-1,259.98	14,230.00
54184MT · Maintenance of Structures	148.88	304.17	-155.29	1,503.28	2,737.49	-1,234.21	3,650.00
54200MT · Small Tools	0.00	105.83	-105.83	1,568.36	952.47	615.89	1,270.00
54210MT · Supplies - Shop	282.76	173.33	109.43	2,002.12	1,560.01	442.11	2,080.00
54220MT · Supplies - Field	213.30	155.00	58.30	1,021.15	1,395.00	-373.85	1,860.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	5,142.51	4,019.54	1,122.97	50,252.00	36,633.62	13,618.38	49,150.00
54-OP · SERVICE AND SUPPLIES - OP	3,157.60	2,972.50	185.10	29,627.68	26,752.50	2,875.18	35,670.00
54021OP · Auto Expense - Fuel	1,848.76	880.83	967.93	8,481.20	7,927.51	553.69	10,570.00
54023OP · Auto Expense - General	176.87	272.50	-95.63	3,095.23	2,452.50	642.73	3,270.00
54030OP · Communication	0.00	30.00	-30.00	0.00	270.00	-270.00	360.00
54040OP · Due & Subscription	0.00	379.17	-379.17	1,057.07	3,412.49	-2,355.42	4,550.00
54050OP · Equipment Purchase	0.00	883.33	-883.33	3,917.10	7,949.97	-4,032.87	10,600.00
54060OP · Equipment Rental	8,117.95	11,760.83	-3,642.88	73,137.43	93,847.47	-20,710.04	129,130.00
54070OP · Insurance	3,126.41	3,165.83	-39.42	28,137.69	28,492.47	-354.78	37,990.00
54075OP · Insurance - Vehicle	705.37	981.52	-276.15	9,003.76	8,999.56	4.20	12,110.00
54080OP · Clothing & Laundry	0.00	155.00	-155.00	48.18	1,395.00	-1,346.82	1,860.00
54090OP · Lodge & Meals	0.00	10.00	-10.00	0.00	90.00	-90.00	120.00
54100OP · Misc Expense	913.87	7,309.17	-6,395.30	52,474.23	65,782.49	-13,308.26	87,710.00
54182OP · Maintenance of Equipment	4,513.86	2,972.50	1,541.36	8,752.27	26,752.50	-18,000.23	35,670.00
54184OP · Maintenance of Structures	2,076.00	1,250.00	826.00	34,510.62	30,850.00	3,660.62	32,750.00
54185OP · Memberships/Certifications	11.93	540.00	-528.07	3,099.59	4,860.00	-1,760.41	6,480.00
54190OP · Safety Equipment	0.00	65.83	-65.83	885.65	592.47	293.18	790.00
54200OP · Small Tools	316.33	328.33	-12.00	2,859.38	2,955.01	-95.63	3,940.00
54220OP · Supplies	3,514.44	2,461.67	1,052.77	26,864.52	22,154.99	4,709.53	29,540.00
54310OP · Special Dept - Chlorine / Salt	0.00	4,412.50	-4,412.50	30,498.19	39,712.50	-9,214.31	52,950.00
54320OP · Special Dept - Sludge /Chemical	0.00	769.17	-769.17	2,763.49	6,922.49	-4,159.00	9,230.00
54330OP · Special Dept - Oxygen/Propane	0.00	2,916.67	-2,916.67	0.00	26,249.99	-26,249.99	35,000.00
54340OP · Special Dept - Emergency	0.00	1,666.67	-1,666.67	2,799.05	14,999.99	-12,200.94	20,000.00
54400OP · Training	28,479.39	46,184.02	-17,704.63	322,012.33	423,421.90	-101,409.57	560,290.00
Total 54-OP · SERVICE AND SUPPLIES - OP	28,479.39	46,184.02	-17,704.63	322,012.33	423,421.90	-101,409.57	560,290.00

Crestline Sanitation District
Profit & Loss Budget Performance
March 2023

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	Mar 23	Budget	\$ Over Budget	Jul '22 - Mar 23	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	7,479.69	5,137.50	2,342.19	47,111.54	46,237.50	874.04	61,650.00
56210OP · Utilities - Electric	11,425.84	9,451.67	1,974.17	98,526.26	85,064.99	13,461.27	113,420.00
56220OP · Utilities - Gas	2,345.68	724.81	1,620.87	8,625.32	5,152.49	3,472.83	6,230.00
56230OP · Utilities - Water	1,171.52	914.17	257.35	7,748.20	8,227.49	-479.29	10,970.00
56240OP · Utilities - Trash	1,574.42	555.83	1,018.59	6,089.21	5,002.47	1,086.74	6,670.00
56300OP · Refuse Disposal	0.00	218.33	-218.33	420.00	1,964.97	-1,544.97	2,620.00
Total 56 · UTILITIES - OP	23,997.15	17,002.31	6,994.84	168,520.53	151,649.91	16,870.62	201,560.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	184,709.94	197,797.50	-13,087.56	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	184,709.94	197,797.50	-13,087.56	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	24,923.33	-4,126.73	227,039.76	224,310.01	2,729.75	299,080.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	24,923.33	-4,126.73	227,039.76	224,310.01	2,729.75	299,080.00
Total COGS	244,137.31	299,581.55	-55,444.24	2,484,546.21	2,881,033.77	-396,487.56	3,852,930.00
Gross Profit	313,591.96	260,759.31	52,832.65	502,546.48	61,661.60	440,884.88	-227,830.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	25,343.20	29,820.76	-4,477.56	287,707.69	283,297.22	4,410.47	387,670.00
61020 · Salaries - OT ADM	471.70	52.50	419.20	1,924.25	472.50	1,451.75	630.00
61030 · Salaries - VAC ADM	0.00	4,152.50	-4,152.50	10,411.57	37,372.50	-26,960.93	49,830.00
61040 · Salaries - SICK ADM	0.00	650.00	-650.00	13,165.92	6,430.00	6,735.92	8,380.00
61050 · Salaries - HOLIDAY ADM	1,328.80	0.00	1,328.80	16,721.28	17,981.54	-1,260.26	19,480.00
61100 · Payroll Tax - ADM	518.27	924.62	-406.35	7,479.27	8,783.86	-1,304.59	12,020.00
61200 · Worker's Comp - ADM	295.49	326.16	-30.67	2,979.36	3,098.48	-119.12	4,240.00
61300 · Employee Group Insurance - ADM	5,859.78	6,619.17	-759.39	50,698.66	47,572.53	3,126.13	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	7,208.31	9,193.84	-1,985.53	79,029.03	87,341.52	-8,312.49	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	1,669.00	1,987.72	-318.72	2,720.00
Total 61 · SALARIES AND BENEFIT - ADM	41,045.55	51,948.79	-10,903.24	471,786.03	494,337.87	-22,551.84	671,920.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	0.00	1,500.00	-1,500.00	5,400.00	13,500.00	-8,100.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	240.14	599.99	-359.85	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	149.99	-149.99	200.00
Total 62 · BOARD EXPENSES	0.00	1,583.34	-1,583.34	5,640.14	14,249.98	-8,609.84	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	1,626.00	-1,626.00	36,945.76	33,200.86	3,744.90	45,000.00
63200 · County Services	2.00	108.33	-106.33	58.00	974.97	-916.97	1,300.00
63300 · Legal	0.00	4,166.67	-4,166.67	20,730.00	37,499.99	-16,769.99	50,000.00
63500 · Software Support - ADM	810.52	771.67	38.85	5,109.46	6,944.99	-1,835.53	9,260.00
63900 · Other Professional - ADM	5,086.33	8,384.17	-3,297.84	17,660.06	75,457.49	-57,797.43	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	5,898.85	15,056.84	-9,157.99	80,503.28	154,078.30	-73,575.02	206,170.00

Crestline Sanitation District
Profit & Loss Budget Performance
March 2023

9:05 AM
04/05/23
Accrual Basis

	Mar 23	Budget	\$ Over Budget	Jul '22 - Mar 23	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	822.34	900.00	-77.66	11,495.38	10,900.00	595.38	15,020.00
64040 · Computer Expense	0.00	736.67	-736.67	6,047.88	6,629.99	-582.11	8,840.00
64045 · Due & Subscription	431.96	312.50	119.46	3,640.70	2,812.50	828.20	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	6,480.00	6,817.50	-337.50	9,090.00
64090 · Lease Equipment - ADM	48.49	48.49	0.00	2,425.48	2,629.96	-204.48	3,470.00
64095 · Legal Notice	0.00	112.50	-112.50	349.20	1,012.50	-663.30	1,350.00
64120 · Office Expense	141.10	350.00	-208.90	2,391.58	3,150.00	-758.42	4,200.00
64130 · Office Supplies	497.12	676.67	-179.55	4,549.10	6,089.99	-1,540.89	8,120.00
64135 · Penalties	0.00	45.83	-45.83	0.00	412.51	-412.51	550.00
64140 · Pest Control	452.00	455.00	-3.00	3,666.00	4,095.00	-429.00	5,460.00
64150 · Postage & Delivery	3,000.00	3,000.00	0.00	15,142.09	17,800.00	-2,657.91	22,240.00
64160 · Printing & Publications	1,456.71	1,490.83	-34.12	8,045.81	13,417.47	-5,371.66	17,890.00
64170 · Public Relation	926.40	747.50	178.90	9,349.99	6,727.50	2,622.49	8,970.00
64180 · Maintenance of Equipment	1,248.16	180.83	1,067.33	1,248.16	1,627.47	-379.31	2,170.00
64190 · Maintenance of Structure	975.31	1,250.00	-274.69	4,371.95	11,250.00	-6,878.05	15,000.00
64230 · Training	0.00	416.67	-416.67	0.00	3,750.03	-3,750.03	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	225.00	-202.50	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	383.01	900.00	-516.99	1,200.00
66000 · Payroll Expenses	66.50	50.83	15.67	591.50	457.47	134.03	610.00
Total 64 · SERVICES AND SUPPLIES - ADM	10,786.09	11,656.82	-870.73	80,200.33	100,704.89	-20,504.56	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	4,490.00	-4,490.00	4,490.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	482.86	525.00	-42.14	4,182.06	4,725.00	-542.94	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	4,182.06	4,725.00	-542.94	6,300.00
Total Expense	58,213.35	80,770.79	-22,557.44	642,311.84	772,586.04	-130,274.20	1,041,110.00
Net Ordinary Income	255,378.61	179,988.52	75,390.09	-139,765.36	-710,924.44	571,159.08	-1,268,940.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes - CURR SEC & UNSEC1%	123,758.76	98,932.73	24,826.03	961,291.40	777,782.42	183,508.98	1,258,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	870.24	803.47	66.77	15,529.42	10,787.53	4,741.89	12,400.00
71500 · Int & Pen Delinquent Taxes	113.94	95.95	17.99	1,067.18	990.18	77.00	1,300.00
Total 71 · PROP TAXES	124,742.94	99,832.15	24,910.79	977,888.00	789,560.13	188,327.87	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	38.16	60.96	-22.80	714.82	361.77	353.05	800.00
72500 · Special Assessment SU01-DLQ&PEN	4,153.91	3,000.00	1,153.91	9,204.24	8,300.00	904.24	16,300.00
Total 72 · SPECIAL ASSESSMENTS	4,192.07	3,060.96	1,131.11	20,859.06	19,761.77	1,097.29	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 March 2023

	Mar 23	Budget	\$ Over Budget	Jul '22 - Mar 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	11,324.91	7,185.49	4,139.42	87,484.45	60,302.68	27,181.77	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	68,436.63	0.00	68,436.63	-30,346.25	0.00	-30,346.25	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79200 · Worker's Comp Insurance Claim	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79500 · Other Income	0.00	150.00	-150.00	250,000.00	150.00	249,850.00	300.00
Total 79 - OTHER INCOMES	79,761.54	7,335.49	72,426.05	307,138.20	60,452.68	246,685.52	72,300.00
Total Other Income	208,696.55	110,228.60	98,467.95	1,318,032.02	874,787.81	443,244.21	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	309.85	252.73	57.12	2,420.45	2,035.07	385.38	3,300.00
Total 80 - OTHER EXPENSES	309.85	252.73	57.12	2,420.45	2,035.07	385.38	3,300.00
Total Other Expense	309.85	252.73	57.12	2,420.45	2,035.07	385.38	3,300.00
Net Other Income	208,386.70	109,975.87	98,410.83	1,315,611.57	872,752.74	442,858.83	1,379,800.00
Net Income	463,765.31	289,964.39	173,800.92	1,175,846.21	161,828.30	1,014,017.91	110,860.00

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

	Mar 23
OPERATING ACTIVITIES	
Net Income	463,765.31
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-196,798.51
12100 · A/R - Pilot Rock	-943.47
12200 · A/R - Cleghorn	83,247.60
12400 · COBRA Receivable	3,139.07
12410 · COBRA Dental	221.81
12700 · Pumped Waste	1,050.36
13300 · SU01-Deling Tax Roll Receivable	14,486.12
13350 · SS01 - Sewer Availability Recv	607.55
14100 · Prepaid Expense	260.62
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	10,540.40
20000 · Accounts Payable	-28,946.87
22000 · Payroll Liabilities	-2,214.46
22100 · Payroll Tax Payable	-0.02
Net cash provided by Operating Activities	359,659.87
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	-3,992.69
17850 · N.O.V.	-3,930.00
17890 · HC Dewatering Bldg & Clarifier	-3,535.00
17891 · HC Engineering & Mgmt	-56,027.20
Net cash provided by Investing Activities	-25,894.45
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	333,051.00
Cash at beginning of period	7,225,971.26
Cash at end of period	7,559,022.26

