

Crestline Sanitation District

Executive Summary - November 2023

SUMMARY STATEMENT OF NET POSITION

	11/30/2023	11/30/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,541,317	\$ 7,752,506	\$ 2,788,811	\$ 9,210,736
Receivables	1,382,261	1,521,795	(139,534)	1,365,176
Other current assets	202,902	221,372	(18,470)	193,691
Total current assets	12,126,480	9,495,673	2,630,807	10,769,603
Capital assets, net	20,743,472	13,964,922	6,778,550	17,425,154
Deferred outflows of resources	1,863,924	1,903,001	(39,077)	1,883,463
Total Assets and Deferred Outflows of Resources	34,733,876	25,363,596	9,370,280	30,078,220
Current liabilities	200,892	204,553	(3,661)	403,120
Noncurrent liabilities	10,664,328	1,664,101	9,000,227	5,691,005
Deferred inflows of resources	1,695,742	2,617,142	(921,400)	2,156,443
Total Liabilities and Deferred Inflows of Resources	12,560,962	4,485,796	8,075,166	8,250,568
Net Position	\$ 22,172,914	\$ 20,877,800	\$ 1,295,114	\$ 21,827,652

SUMMARY STATEMENT OF CHANGES IN NET POSITION

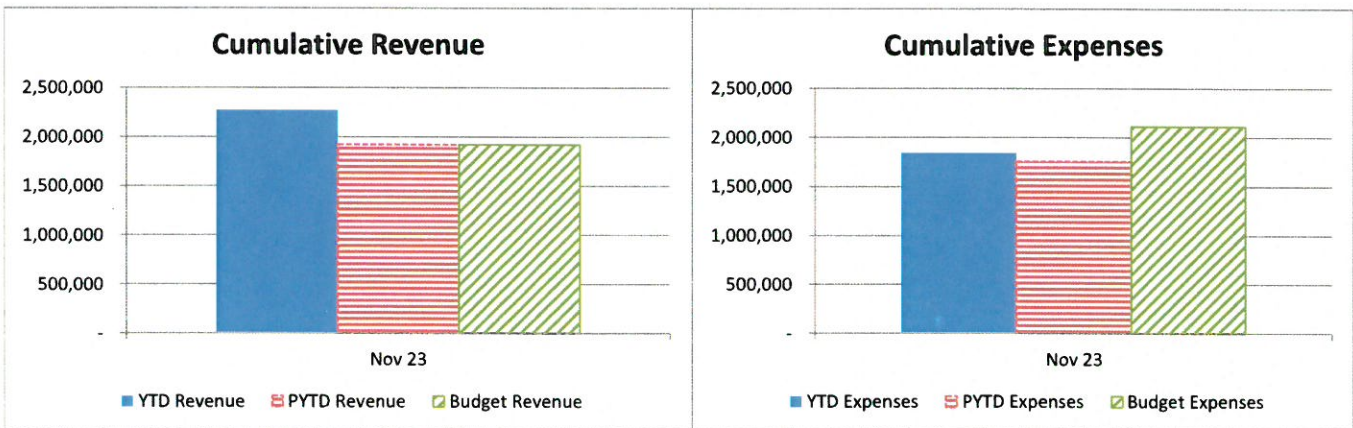
	Nov 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 559,949	\$ 1,726,770	\$ 1,710,073	\$ 16,697
Operating expenses	(269,328)	(1,455,155)	(1,639,450)	184,295
Administrative expenses	(94,057)	(389,362)	(472,583)	83,221
Other income	335,431	544,629	212,731	331,898
Other expenses	(639)	(639)	(601)	(38)
Change in net position	\$ 531,356	\$ 426,243	\$ (189,830)	\$ 616,073

LIQUIDITY RATIOS

	11/30/2023	11/30/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	52.5	37.9	14.6	38.8
Current ratio (current assets / current liabilities)	60.4	46.4	14.0	45.4
Working capital (current assets - current liabilities)	\$ 11,925,588	\$ 9,291,120	\$ 2,634,468	\$ 10,366,484

CAPITAL BUDGET

	Nov 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 40,313	\$ 190,926	\$ 1,992,600	\$ 1,801,674
Master Plan Projects	1,001,049	1,838,388	6,000,000	4,161,612



Crestline Sanitation District
Balance Sheet
 As of November 30, 2023

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 Accrual Basis

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	3,089,957.31
10200 · Cash in Bank - Payroll	33,760.74
10500 · Petty Cash	189.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	3,124,207.35
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	1,605,532.37
11101 · Investments - Wealth&Fiduciary	5,028,561.42
11200 · Investments - CalTRUST	783,015.75
Total 11 · INVESTMENTS	7,417,109.54
Total Checking/Savings	10,541,316.89
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	321,983.95
12100 · A/R - Pilot Rock	1,287.54
12400 · COBRA Receivable	4,550.12
12410 · COBRA Dental	356.79
12700 · Pumped Waste	2,784.05
Total 12 · ACCTS RECEIVABLE	330,962.45
Total Accounts Receivable	330,962.45
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	469,673.15
13350 · SS01 - Sewer Availability Recv	12,325.97
13500 · Accrued A/R	569,326.81
13700 · Other Receivables	-27.51
Total 13 · OTHER RECEIVABLE	1,051,298.42

**Crestline Sanitation District
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	Nov 30, 23
14 · PREPAID	
14100 · Prepaid Expense	2,511.00
14200 · Prepaid Insurance	137,216.81
14300 · Prepaid Worker's Comp	48,725.01
Total 14 · PREPAID	188,452.82
Total Other Current Assets	1,254,200.20
Total Current Assets	12,126,479.54
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	-16,340,262.20
16300 · Accm Depr - Structures & Imprv	-6,055,240.43
16400 · Accm Depr - Vehicles	-1,078,920.51
16500 · Accm Depr - Equipment	-535,424.66
16800 · Accm. Amortization	-262,530.57
16900 · Accm Depr - Capital Lease Asset	-40,950.57
Total 16 · ACCM DEPRECIATIONS	-24,313,328.94
Total Fixed Assets	8,992,482.77
Other Assets	
17 · CIP	
17340 · SCADA System	11,671.36
17365 · Wastewater Master Plan Update	13,628.24
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.	29,192.86
17890 · HC Dewatering Bldg & Clarifier	9,199,692.05
17891 · HC Engineering & Mgmt	1,269,675.04
17893 · CH Effluent Pump Replacement	91,288.69
17894 · HC Muffin Monster (2)	24,166.42

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	Nov 30, 23
17896 · Liquid Chlorine Transporter	10,978.65
17897 · Main Office Roof Repair	10,000.00
Total 17 · CIP	11,750,989.41
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	13,614,913.41
TOTAL ASSETS	34,733,875.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	9,377.07
20000 · Accounts Payable	
Total Accounts Payable	9,377.07
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,874.16
21600 · Employee Appreciation Fund	4,595.81
Total 21 · OTHER CURRENT LIAB.	8,469.97
2110 · Direct Deposit Liabilities	-226.47
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-230.29
22100 · Payroll Tax Payable	-105.54
Total 22 · PR LIABILITIES	-335.83
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

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	Nov 30, 23
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	191,514.91
Total Current Liabilities	200,891.98
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	12,560,961.65
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

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	Nov 30, 23
Net Income	426,242.70
Total Equity	22,172,914.07
TOTAL LIABILITIES & EQUITY	34,733,875.72

Crestline Sanitation District

Profit & Loss Budget Performance

November 2023

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Ordinary Income/Expense	Nov 23	Budget	\$ Over Budget	Jul - Nov 23	YTD Budget	\$ Over Budget	Annual Budget
40 - REVENUE							
41000 - Sewer Service Fees	555,798.07	554,300.00	1,498.07	1,672,506.61	1,669,600.00	2,906.61	3,351,100.00
42000 - Sewer Penalties	-137.30	0.00	-137.30	30,805.65	21,000.00	9,805.65	121,000.00
43000 - Pumped Waste Permits	3,638.66	2,800.00	838.66	19,749.43	15,900.00	3,849.43	35,300.00
44000 - Permit & Inspection Fees	0.00	0.00	0.00	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	3,477.29	3,250.00	227.29	7,800.00
48000 - Other Service Fees	0.00	24.00	-24.00	12.00	104.00	-92.00	200.00
49000 - Other Charges	0.00	0.00	0.00	-0.20	0.00	-0.20	0.00
Total 40 - REVENUE	559,949.43	557,774.00	2,175.43	1,726,769.78	1,710,073.00	16,696.78	3,636,400.00
Total Income	559,949.43	557,774.00	2,175.43	1,726,769.78	1,710,073.00	16,696.78	3,636,400.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	27,225.94	34,100.00	-6,874.06	132,491.51	188,505.00	-56,013.49	445,210.00
51020MT - Salaries - OT	0.00	0.00	0.00	1,332.52	0.00	1,332.52	500.00
51030MT - Salaries - VAC	592.71	2,500.00	-1,907.29	7,161.99	9,100.00	-1,938.01	26,700.00
51040MT - Salaries - SICK	1,009.11	4,200.00	-3,190.89	5,327.73	11,600.00	-6,272.27	24,130.00
51050MT - Salaries - HOLIDAY	1,513.04	6,501.00	-4,987.96	5,946.32	13,543.00	-7,596.68	28,170.00
51060MT - Salaries - ON CALL / STANDBY	2,402.50	1,800.00	602.50	12,677.50	11,230.00	1,447.50	27,730.00
51070MT - Salaries - CALL BACK	172.90	300.00	-127.10	1,874.92	500.00	1,374.92	2,000.00
51100MT - Payroll Tax	474.67	850.00	-375.33	3,910.35	4,670.00	-759.65	11,040.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	1,333.33	1,333.33	3,200.00
51200MT - Worker's Comp	4,033.60	3,940.00	93.60	22,657.75	21,690.00	967.75	51,260.00
51300MT - Employee Group Insurance	7,724.43	9,700.00	-1,975.57	31,939.79	48,500.00	-16,560.21	117,510.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	9,438.24	13,700.00	-4,261.76	47,370.59	75,385.00	-28,014.41	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	8,000.00	-8,000.00	19,190.00	44,000.00	-24,810.00	59,280.00
51600MT - Nationwide ER Match	546.00	330.00	216.00	2,787.00	1,820.00	967.00	4,300.00
Total 51-MT - Salaries & Benefit - MAINT	55,133.14	86,187.67	-31,054.53	294,667.97	431,876.33	-137,208.36	979,200.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	49,985.34	48,710.00	1,275.34	265,556.58	267,910.00	-2,353.42	633,240.00
51020OP - Salaries - OT	24.57	450.00	-425.43	1,033.00	1,050.00	-17.00	6,500.00
51030OP - Salaries - VAC	2,692.17	5,000.00	-2,307.83	19,229.11	20,000.00	-770.89	49,080.00
51040OP - Salaries - SICK	1,580.44	1,200.00	380.44	12,944.04	17,600.00	-4,655.96	34,600.00
51050OP - Salaries - HOLIDAY	3,187.36	9,324.00	-6,136.64	13,604.41	18,642.00	-5,037.59	40,390.00
51060OP - Salaries - ON CALL / STANDBY	2,865.00	3,200.00	-335.00	15,220.38	18,600.00	-3,379.62	41,600.00
51070OP - Salaries - Call Back	229.40	166.67	62.73	2,987.02	833.35	2,153.67	2,000.00
51100OP - Payroll Tax	1,022.97	1,230.00	-207.03	5,477.68	6,760.00	-1,282.32	15,980.00
51200OP - Worker's Comp	7,488.49	4,910.00	2,578.49	40,592.79	27,005.00	13,587.79	63,830.00
51300OP - Employee Group Insurance	13,784.99	12,400.00	1,384.99	63,607.02	62,000.00	1,607.02	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	93,868.47	114,506.00	-20,637.53	270,650.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal OP Workers	2,010.00	2,080.00	-70.00	9,720.00	10,400.00	-680.00	24,960.00
51600OP - Nationwide ER Match	157.50	172.00	-14.50	840.00	948.00	-108.00	2,240.00
Total 51-OP - SALARIES & BENEFIT - OP	102,376.11	109,661.67	-7,285.56	544,680.50	566,254.35	-21,573.85	1,335,310.00

Crestline Sanitation District

Profit & Loss Budget Performance

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Accrual Basis

	Nov 23	Budget	\$ Over Budget	Jul - Nov 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	263.78	300.00	-36.22	1,745.32	2,200.00	-454.68	3,600.00
Total 53-MT · PROFESSIONAL SVC-MAINT	263.78	300.00	-36.22	1,795.32	2,200.00	-404.68	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	4,732.19	4,000.00	732.19	31,715.67	20,920.00	10,795.67	58,520.00
53700OP · Permits & Fees	7,285.86	500.00	6,785.86	20,969.56	20,730.00	239.56	54,980.00
53800OP · Software Support	0.00			1,780.00			
53900OP · Other Professional	1,847.50	0.00	1,847.50	2,587.50	190.00	2,397.50	1,490.00
Total 53-OP · PROFESSIONAL SVC - OP	13,865.55	4,500.00	9,365.55	57,052.73	41,840.00	15,212.73	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	565.29	1,166.00	-600.71	5,458.91	6,414.00	-955.09	15,160.00
54100MT · Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	730.23	2,349.17	-1,618.94	13,819.60	11,745.81	2,073.79	28,190.00
54182MT · Maintenance of Equipment	55.01	1,113.33	-1,058.32	3,213.11	5,566.67	-2,353.56	13,360.00
54184MT · Maintenance of Structures	400.00	198.34	201.66	959.97	991.68	-31.71	2,380.00
54200MT · Small Tools	0.00	170.83	-170.83	1,809.12	854.19	954.93	2,050.00
54210MT · Supplies - Shop	232.90	27.50	205.40	762.20	1,037.50	-275.30	2,490.00
54220MT · Supplies - Field	12.91	123.33	-110.42	1,117.69	616.67	501.02	1,480.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	1,996.34	5,328.50	-3,332.16	27,140.60	27,226.52	-85.92	65,960.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,248.07	3,405.83	-157.76	12,899.35	17,029.17	-4,129.82	40,870.00
54023OP · Auto Expense - General	172.89	901.67	-728.78	9,916.98	4,508.31	5,408.67	10,820.00
54030OP · Communication	193.15	402.50	-209.35	1,864.10	2,012.50	-148.40	4,830.00
54040OP · Due & Subscription	0.00	10.83	-10.83	0.00	54.15	-54.15	130.00
54050OP · Equipment Purchase	0.00	0.00	0.00	2,942.21	1,325.00	1,617.21	2,650.00
54060OP · Equipment Rental	0.00	640.00	-640.00	0.00	3,200.00	-3,200.00	7,680.00
54070OP · Insurance	8,117.95	12,936.33	-4,818.38	40,589.75	64,681.65	-24,091.90	155,236.00
54075OP · Insurance - Vehicle	3,126.41	3,197.50	-71.09	15,632.05	15,987.50	-355.45	38,370.00
54080OP · Clothing & Laundry	1,380.85	1,036.00	344.85	4,609.97	5,694.00	-1,084.03	13,460.00
54090OP · Lodge & Meals	0.00	160.00	-160.00	1,196.90	800.00	396.90	1,920.00
54100OP · Misc Expense	0.00	10.83	-10.83	0.00	54.15	-54.15	130.00
54180OP · Repairs & Maintenance	0.00			46.02			
54182OP · Maintenance of Equipment	1,702.99	6,371.67	-4,668.68	31,139.03	31,858.31	-719.28	76,460.00
54184OP · Maintenance of Structures	2,419.09	1,157.50	1,261.59	24,175.02	5,787.50	18,387.52	13,890.00
54185OP · Memberships/Certifications	864.00	10,857.00	-9,993.00	30,909.00	32,798.00	-1,889.00	35,960.00
54190OP · Safety Equipment	1,346.23	450.83	895.40	4,419.98	2,254.15	2,165.83	5,410.00
54200OP · Small Tools	149.61	99.17	50.44	1,342.92	495.81	847.11	1,190.00
54220OP · Supplies	674.92	326.67	348.25	1,708.47	1,633.31	75.16	3,920.00
54310OP · Special Dept - Chlorine / Salt	4,410.45	2,816.67	1,593.78	17,344.76	14,083.35	3,261.41	33,800.00
54320OP · Special Dept - Sludge /Chemical	3,077.75	4,133.33	-1,055.58	30,632.89	20,666.65	9,966.24	49,600.00
54330OP · Special Dept - Oxygen/Propane	0.00	501.67	-501.67	0.00	2,508.31	-2,508.31	6,020.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	10,416.65	-10,416.65	25,000.00
54400OP · Training	347.22	1,667.00	-1,319.78	2,853.91	8,331.00	-5,477.09	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	31,231.58	53,166.33	-21,934.75	234,223.31	246,179.47	-11,956.16	547,346.00

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Profit & Loss Budget Performance

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	Nov 23	Budget	\$ Over Budget	Jul - Nov 23	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	7,038.54	5,570.83	1,467.71	26,163.55	27,854.15	-1,690.60	66,850.00
56210OP · Utilities - Electric	13,532.20	9,812.65	3,719.55	53,701.78	58,966.83	-5,265.05	144,350.00
56220OP · Utilities - Gas	1,048.88	800.00	248.88	1,339.06	922.00	417.06	11,810.00
56230OP · Utilities - Water	872.20	950.00	-77.80	4,455.55	5,450.00	-994.45	11,260.00
56240OP · Utilities - Trash	862.26	639.17	223.09	3,976.87	3,195.81	781.06	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	23,354.08	17,772.65	5,581.43	90,056.81	97,098.79	-7,041.98	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	101,554.90	109,887.50	-8,332.60	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	101,554.90	109,887.50	-8,332.60	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	103,983.00	116,887.50	-12,904.50	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	103,983.00	116,887.50	-12,904.50	280,530.00
Total COGS	269,328.16	322,271.82	-52,943.66	1,455,155.14	1,639,450.46	-184,295.32	3,849,026.00
Gross Profit	290,621.27	235,502.18	55,119.09	271,614.64	70,622.54	200,992.10	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	21,633.24	24,580.00	-2,946.76	133,655.26	135,200.00	-1,544.74	319,560.00
61020 · Salaries - OT ADM	203.24	300.00	-96.76	424.36	1,052.63	-628.27	2,150.00
61030 · Salaries - VAC ADM	12,379.68	3,673.33	8,706.35	12,747.52	18,366.65	-5,619.13	44,080.00
61040 · Salaries - SICK ADM	18,810.45	700.00	18,110.45	33,688.48	5,850.00	27,838.48	10,750.00
61050 · Salaries - HOLIDAY ADM	1,976.12	4,637.50	-2,661.38	6,485.72	9,272.50	-2,786.78	20,090.00
61100 · Payroll Tax - ADM	1,519.82	880.00	639.82	5,022.93	4,840.00	182.93	11,440.00
61200 · Worker's Comp - ADM	601.51	244.00	357.51	2,046.02	1,341.00	705.02	3,170.00
61300 · Employee Group Insurance - ADM	8,406.77	5,898.33	2,508.44	29,990.13	29,491.65	498.48	70,780.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	13,557.48	10,966.00	2,591.48	56,482.60	60,319.00	-3,836.40	142,570.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	126.25	230.00	-103.75	956.25	1,265.00	-308.75	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	79,214.56	52,109.16	27,105.40	281,499.27	266,998.43	14,500.84	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	511.58	1,500.00	-988.42	2,411.58	7,500.00	-5,088.42	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	0.00	333.31	-333.31	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	83.31	-83.31	200.00
Total 62 · BOARD EXPENSES	511.58	1,583.34	-1,071.76	2,411.58	7,916.62	-5,505.04	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	2,044.38	-2,044.38	28,791.00	33,129.76	-4,338.76	51,890.00
63200 · County Services	4.00	33.33	-29.33	22.00	166.65	-144.65	400.00
63300 · Legal	0.00	4,166.67	-4,166.67	10,627.50	20,833.31	-10,205.81	50,000.00
63500 · Software Support - ADM	275.00	260.62	14.38	2,825.00	2,677.85	147.15	7,100.00
63900 · Other Professional - ADM	2,495.66	4,000.00	-1,504.34	11,361.21	86,183.00	-74,821.79	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	2,774.66	10,505.00	-7,730.34	53,626.71	142,990.57	-89,363.86	222,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
November 2023

12:52 PM
 12/08/23
 Accrual Basis

	Nov 23	Budget	\$ Over Budget	Jul - Nov 23	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	956.11	1,018.88	-62.77	6,034.51	6,754.41	-719.90	16,170.00
64040 · Computer Expense	1,241.63	305.32	936.31	1,365.44	1,579.31	-213.87	8,530.00
64045 · Due & Subscription	422.90	351.97	70.93	2,469.80	1,479.69	990.11	5,090.00
64080 · Janitorial Service	720.00	720.00	0.00	3,420.00	3,860.00	-440.00	8,900.00
64090 · Lease Equipment - ADM	785.65	794.01	-8.36	1,619.79	1,636.51	-16.72	3,370.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	0.00	0.00	720.00
64120 · Office Expense	470.53	295.83	174.70	3,954.43	1,479.15	2,475.28	3,550.00
64130 · Office Supplies	797.30	525.83	271.47	2,291.76	2,629.15	-337.39	6,310.00
64135 · Penalties	0.00	12.50	-12.50	0.00	62.50	-62.50	150.00
64140 · Pest Control	543.00	415.00	128.00	2,141.00	2,075.00	66.00	4,980.00
64150 · Postage & Delivery	3,000.00	3,162.00	-162.00	9,345.20	9,884.00	-538.80	20,170.00
64160 · Printing & Publications	279.56	236.57	42.99	5,244.12	5,627.66	-383.54	12,930.00
64170 · Public Relation	186.84	1,000.00	-813.16	3,689.24	4,767.20	-1,077.96	11,940.00
64180 · Maintenance of Equipment	228.71	210.00	18.71	1,143.55	1,050.00	93.55	2,520.00
64190 · Maintenance of Structure	889.20	1,250.00	-360.80	2,778.39	6,250.00	-3,471.61	15,000.00
64230 · Training	0.00	416.67	-416.67	1,721.00	2,083.31	-362.31	5,000.00
64240 · Travel	245.34	0.00	245.34	245.34	0.00	245.34	300.00
64245 · Lodge - Meals	34.97	100.00	-65.03	1,345.80	500.00	845.80	1,200.00
66000 · Payroll Expenses	271.75	59.50	212.25	600.75	334.25	266.50	840.00
Total 64 · SERVICES AND SUPPLIES - ADM	11,073.49	10,874.08	199.41	49,410.12	52,052.14	-2,642.02	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	2,414.30	2,625.00	-210.70	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	2,414.30	2,625.00	-210.70	6,300.00
Total Expense	94,057.15	75,596.58	18,460.57	389,361.98	472,582.76	-83,220.78	1,007,740.00
Net Ordinary Income	196,564.12	159,905.60	36,658.52	-117,747.34	-401,960.22	284,212.88	-1,220,366.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	253,282.43	144,655.58	108,626.85	253,282.43	144,655.58	108,626.85	1,367,800.00
71300 · Prop Taxes-PRI SEC & UNSEC	22,893.25	11,772.97	11,120.28	22,893.25	11,772.97	11,120.28	16,700.00
71500 · Int & Pen Delinquent Taxes	1,215.87	900.00	315.87	1,215.87	900.00	315.87	1,400.00
Total 71 · PROP TAXES	277,391.55	157,328.55	120,063.00	277,391.55	157,328.55	120,063.00	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	459.88	0.00	459.88	459.88	0.00	459.88	1,200.00
72500 · Special Assessment SU01-DLQ&PEN	9,519.89	3,036.27	6,483.62	9,519.89	3,036.27	6,483.62	15,700.00
Total 72 · SPECIAL ASSESSMENTS	9,979.77	3,036.27	6,943.50	20,799.77	14,036.27	6,763.50	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
November 2023

	Nov 23	Budget	\$ Over Budget	Jul - Nov 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	3,401.80	5,976.11	-2,574.31	55,781.66	41,241.09	14,540.57	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	40,119.56	0.00	40,119.56	123,004.30	0.00	123,004.30	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	4,538.84	0.00	4,538.84	27,969.22	0.00	27,969.22	0.00
79500 · Other Income	0.00	25.00	-25.00	35,942.02	125.00	35,817.02	300.00
Total 79 - OTHER INCOMES	48,060.20	6,001.11	42,059.09	242,697.20	41,366.09	201,331.11	95,400.00
Total Other Income	335,431.52	166,365.93	169,065.59	544,629.43	212,730.91	331,898.52	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	639.39	600.52	38.87	639.39	600.52	38.87	3,700.00
Total 80 - OTHER EXPENSES	639.39	600.52	38.87	639.39	600.52	38.87	3,700.00
Total Other Expense	639.39	600.52	38.87	639.39	600.52	38.87	3,700.00
Net Other Income	334,792.13	165,765.41	169,026.72	543,990.04	212,130.39	331,859.65	1,515,200.00
Net Income	531,356.25	325,671.01	205,685.24	426,242.70	-189,829.83	616,072.53	294,834.00

Crestline Sanitation District
Statement of Cash Flows
November 2023

	Nov 23
OPERATING ACTIVITIES	
Net Income	531,356.25
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-174,141.36
12100 · A/R - Pilot Rock	227.29
12400 · COBRA Receivable	-3.04
12410 · COBRA Dental	128.96
12700 · Pumped Waste	-351.30
13300 · SU01-Delinq Tax Roll Receivable	37,910.57
13350 · SS01 - Sewer Availability Recv	3,273.50
13700 · Other Receivables	31.71
14100 · Prepaid Expense	275.00
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	12,123.60
20000 · Accounts Payable	-14,574.67
21300 · Unclaimed Checks	290.00
21600 · Employee Appreciation Fund	-139.55
22000 · Payroll Liabilities	409.82
22100 · Payroll Tax Payable	1.82
22200 · Retirement Payable	-18.71
Net cash provided by Operating Activities	408,044.25
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	-6,416.75
17365 · Wastewater Master Plan Update	-13,128.24
17850 · N.O.V.	-8,010.09
17890 · HC Dewatering Bldg & Clarifier	-990,022.98
17891 · HC Engineering & Mgmt	-11,026.40
17896 · Liquid Chlorine Transporter	-7,758.00
17897 · Main Office Roof Repair	-5,000.00
Net cash provided by Investing Activities	-999,772.02
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-820.25
Net cash provided by Financing Activities	-820.25
Net cash increase for period	-592,548.02
Cash at beginning of period	11,133,864.91
Cash at end of period	10,541,316.89

