



Crestline Sanitation District

Executive Summary - June 2023

SUMMARY STATEMENT OF NET POSITION

	6/30/2023	6/30/2022	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,287,719	\$ 10,158,973	\$ 128,746	\$ 8,861,986
Receivables	1,155,289	1,121,810	33,479	1,202,802
Other current assets	33,456	51,798	(18,342)	187,636
Total current assets	11,476,464	11,332,581	143,883	10,252,424
Capital assets, net	17,191,233	12,052,725	5,138,508	14,515,424
Deferred outflows of resources	1,903,001	1,903,001	-	1,903,001
Total Assets and Deferred Outflows of Resources	30,570,698	25,288,307	5,282,391	26,670,849
Current liabilities	107,232	527,582	(420,350)	191,894
Noncurrent liabilities	5,993,698	1,667,673	4,326,025	2,746,678
Deferred inflows of resources	2,617,143	2,617,143	-	2,617,143
Total Liabilities and Deferred Inflows of Resources	8,718,073	4,812,398	3,905,675	5,555,715
Net Position	\$ 21,852,625	\$ 20,475,909	\$ 1,376,716	\$ 21,115,134

SUMMARY STATEMENT OF CHANGES IN NET POSITION

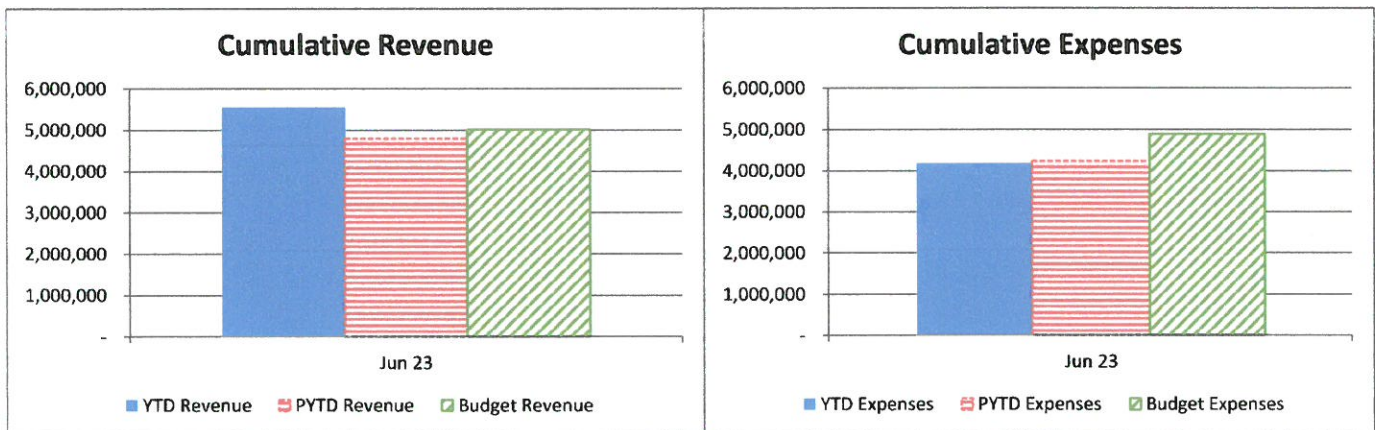
	Jun 2023	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 111,166	\$ 3,665,213	\$ 3,625,100	\$ 40,113
Operating expenses	(220,935)	(3,289,043)	(3,852,930)	563,887
Administrative expenses	(66,502)	(884,419)	(1,041,110)	156,691
Other income	13,098	1,890,835	1,383,100	507,735
Other expenses	(3)	(5,870)	(3,300)	(2,570)
Change in net position	\$ (163,176)	\$ 1,376,716	\$ 110,860	\$ 1,265,856

LIQUIDITY RATIOS

	6/30/2023	6/30/2022	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	95.9	19.3	76.6	47.7
Current ratio (current assets / current liabilities)	107.0	21.5	85.5	55.6
Working capital (current assets - current liabilities)	\$ 11,369,232	\$ 10,804,999	\$ 564,233	\$ 10,494,414

CAPITAL BUDGET

	Jun 2023	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 4,731	\$ 286,986	\$ 1,001,400	\$ 714,414
Master Plan Projects	692,880	5,392,226	8,900,000	3,507,774



Crestline Sanitation District
Balance Sheet
As of June 30, 2023

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Accrual Basis

Jun 30, 23

ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	2,476,053.06
10100 · Cash in Bank - General	42,952.19
10200 · Cash in Bank - Payroll	189.30
10500 · Petty Cash	300.00
10600 · Change Fund	
Total 10 · CASH AND CASH EQUIVALENT	2,519,494.55
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	2,083,697.31
11101 · Investments - Wealth&Fiduciary	4,918,332.40
11200 · Investments - CalTRUST	766,194.65
Total 11 · INVESTMENTS	7,768,224.36
Total Checking/Savings	10,287,718.91
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	-7,785.15
12100 · A/R - Pilot Rock	2,017.16
12200 · A/R - Cleghorn	73,464.50
12400 · COBRA Receivable	1,596.23
12410 · COBRA Dental	128.96
12700 · Pumped Waste	639.99
Total 12 · ACCTS RECEIVABLE	70,061.69
Total Accounts Receivable	70,061.69
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	523,728.68
13350 · SS01 - Sewer Availability Recv	5,485.02
13500 · Accrued A/R	556,009.29
13700 · Other Receivables	4.20
Total 13 · OTHER RECEIVABLE	1,085,227.19

Crestline Sanitation District
Balance Sheet
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	Jun 30, 23
14 · PREPAID	
14100 · Prepaid Expense	1,666.22
14200 · Prepaid Insurance	0.04
14300 · Prepaid Worker's Comp	17,340.64
Total 14 · PREPAID	19,006.90
Total Other Current Assets	1,118,683.05
Total Current Assets	11,476,463.65
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	-16,306,530.96
16300 · Accm Depr - Structures & Imprv	-5,928,845.55
16400 · Accm Depr - Vehicles	-1,056,778.74
16500 · Accm Depr - Equipment	-526,116.61
16800 · Accm. Amortization	-241,803.92
16900 · Accm Depr - Capital Lease Asset	-37,648.08
Total 16 · ACCM DEPRECIATIONS	-24,097,723.86
Total Fixed Assets	8,980,899.27
Other Assets	
17 · CIP	
17201 · Folder/Inserter Billing Machine	14,860.88
17220 · Slip Lining & Manhole Raising	113,585.50
17340 · SCADA System	90,210.32
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.	194,776.02

Crestline Sanitation District
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	<u>Jun 30, 23</u>
17890 · HC Dewatering Bldg & Clarifier	5,581,284.84
17891 · HC Engineering & Mgmt	1,116,976.01
Total 17 · CIP	8,210,334.17
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	10,113,335.17
TOTAL ASSETS	30,570,698.09
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	15,757.65
20000 · Accounts Payable	15,757.65
Total Accounts Payable	15,757.65
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	1,672.44
21600 · Employee Appreciation Fund	4,924.41
Total 21 · OTHER CURRENT LIAB.	6,596.85
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-158.46
22100 · Payroll Tax Payable	-68.24
Total 22 · PR LIABILITIES	-226.70
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	91,474.54
Total Current Liabilities	107,232.19

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

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	Jun 30, 23
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	4,334,598.00
27300 · Capital Lease Obligation	9,504.04
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	5,993,697.61
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	8,610,840.61
Total Liabilities	8,718,072.80
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
Net Income	1,376,716.08
Total Equity	21,852,625.29
TOTAL LIABILITIES & EQUITY	30,570,698.09

Crestline Sanitation District

Profit & Loss Budget Performance

June 2023

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Accrual Basis

Ordinary Income/Expense	Jun 23	Budget	\$ Over Budget	Jul '22 - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 · REVENUE							
41000 · Sewer Service Fees	3,309.36	3,351.49	-42.13	3,348,004.64	3,351,100.00	-3,095.36	3,351,100.00
42000 · Sewer Penalties	29,996.99	25,600.00	4,396.99	114,511.88	108,100.00	6,411.88	108,100.00
43000 · Pumped Waste Permits	3,502.05	3,037.00	465.05	34,853.04	36,400.00	-1,546.96	36,400.00
44000 · Permit & Inspection Fees	219.00	133.37	85.63	876.00	1,600.00	-724.00	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	73,464.50	60,000.00	13,464.50	156,712.10	120,000.00	36,712.10	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	10,039.21	7,800.00	2,239.21	7,800.00
48000 · Other Service Fees	24.00	8.37	15.63	204.00	100.00	104.00	100.00
49000 · Other Charges	0.00	0.00	0.00	12.00	0.00	12.00	0.00
Total 40 · REVENUE	111,165.90	92,780.23	18,385.67	3,665,212.87	3,625,100.00	40,112.87	3,625,100.00
Total Income	111,165.90	92,780.23	18,385.67	3,665,212.87	3,625,100.00	40,112.87	3,625,100.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	12,064.67	31,988.48	-19,923.81	289,483.81	415,850.00	-126,366.19	415,850.00
51020MT · Salaries - OT	182.28	0.00	182.28	3,087.28	500.00	2,587.28	500.00
51030MT · Salaries - VAC	1,813.11	2,045.06	-231.95	17,137.51	27,630.00	-10,492.49	27,630.00
51040MT · Salaries - SICK	-621.52	4,844.91	-5,466.43	12,225.45	22,700.00	-10,474.55	22,700.00
51050MT · Salaries - HOLIDAY	995.76	422.00	573.76	17,799.12	26,500.00	-8,700.88	26,500.00
51060MT · Salaries - ON CALL / STANDBY	704.38	2,273.27	-1,568.89	22,826.81	26,900.00	-4,073.19	26,900.00
51070MT · Salaries - CALL BACK	160.08	75.36	84.72	2,730.72	2,000.00	730.72	2,000.00
51100MT · Payroll Tax	344.05	828.04	-483.99	6,084.21	10,390.00	-4,305.79	10,390.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	3,200.00	-3,200.00	3,200.00
51200MT · Worker's Comp	2,068.61	5,055.37	-2,986.76	45,937.82	65,720.00	-19,782.18	65,720.00
51300MT · Employee Group Insurance	12,557.46	11,576.67	980.79	79,464.72	130,060.00	-50,595.28	130,060.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	4,723.12	13,976.16	-9,253.04	110,826.21	181,690.00	-70,863.79	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	1,637.50	10,000.00	-8,362.50	11,870.50	120,000.00	-108,129.50	120,000.00
51600MT · Nationwide ER Match	153.30	242.40	-89.10	3,267.30	3,150.00	117.30	3,150.00
Total 51-MT · Salaries & Benefit - MAINT	36,782.80	83,594.39	-46,811.59	622,741.46	1,036,290.00	-413,548.54	1,036,290.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	23,834.76	47,050.76	-23,216.00	569,619.44	611,660.00	-42,040.56	611,660.00
51020OP · Salaries - OT	141.19	541.67	-400.48	5,177.89	6,500.00	-1,322.11	6,500.00
51030OP · Salaries - VAC	989.45	4,211.82	-3,222.37	50,560.90	50,900.00	-339.10	50,900.00
51040OP · Salaries - SICK	208.85	2,813.33	-2,604.48	29,816.91	33,760.00	-3,943.09	33,760.00
51050OP · Salaries - HOLIDAY	1,313.06	144.30	1,168.76	36,543.91	39,410.00	-2,866.09	39,410.00
51060OP · Salaries - ON CALL / STANDBY	2,469.82	3,385.83	-916.01	42,506.80	40,630.00	1,876.80	40,630.00
51070OP · Salaries - Call Back	424.80	166.67	258.13	6,778.30	2,000.00	4,778.30	2,000.00
51100OP · Payroll Tax	425.83	1,194.62	-768.79	11,724.18	15,530.00	-3,805.82	15,530.00
51200OP · Worker's Comp	3,548.81	6,245.38	-2,696.57	88,192.86	81,190.00	7,002.86	81,190.00
51300OP · Employee Group Insurance	26,059.76	12,586.75	13,473.01	152,087.76	139,050.00	13,037.76	139,050.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	8,134.28	21,820.76	-13,686.48	225,549.33	283,670.00	-58,120.67	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
 June 2023

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 Accrual Basis

	Jun 23	Budget	\$ Over Budget	Jul '22 - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
51500OP · Seasonal OP Workers	297.00	0.00	297.00	15,357.00	0.00	15,357.00	0.00
51600OP · Nationwide ER Match	37.50	160.00	-122.50	2,057.50	2,080.00	-22.50	2,080.00
Total 51-OP · SALARIES & BENEFIT - OP	67,885.11	100,321.89	-32,436.78	1,235,972.78	1,306,380.00	-70,407.22	1,306,380.00
53-MT · PROFESSIONAL SVC-MAINT							
53900MT · Other Professional Svc	182.20	303.35	-121.15	3,053.45	3,640.00	-586.55	3,640.00
Total 53-MT · PROFESSIONAL SVC-MAINT	182.20	303.35	-121.15	3,053.45	3,640.00	-586.55	3,640.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	1,666.67	-1,666.67	5,499.50	20,000.00	-14,500.50	20,000.00
53400OP · Laboratory Analysis	4,410.00	4,653.33	-243.33	60,790.73	55,840.00	4,950.73	55,840.00
53700OP · Permits & Fees	0.00	100.00	-100.00	53,623.95	54,950.00	-1,326.05	54,950.00
53900OP · Other Professional	0.00	10.00	-10.00	4,856.96	2,020.00	2,836.96	2,020.00
Total 53-OP · PROFESSIONAL SVC - OP	4,410.00	6,430.00	-2,020.00	124,771.14	132,810.00	-8,038.86	132,810.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54021MT · Auto Expense - Fuel	0.00	107.50	-107.50	10.00	1,290.00	-1,290.00	1,290.00
54060MT · Equipment Rental	0.00	0.00	0.00	0.00	11,900.00	1,388.06	11,900.00
54080MT · Clothing & Laundry	795.26	915.38	-120.12	13,288.06	0.00	0.00	0.00
54100MT · Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	13,432.94	1,072.50	12,360.44	41,116.34	12,870.00	28,246.34	12,870.00
54182MT · Maintenance of Equipment	1,663.29	1,185.83	477.46	14,671.52	14,230.00	441.52	14,230.00
54184MT · Maintenance of Structures	0.00	304.17	-304.17	1,504.56	3,650.00	-2,145.44	3,650.00
54200MT · Small Tools	0.00	105.85	-105.85	1,568.36	1,270.00	298.36	1,270.00
54210MT · Supplies - Shop	0.00	173.33	-173.33	2,006.42	2,080.00	-73.58	2,080.00
54220MT · Supplies - Field	32.31	155.00	-122.69	1,135.95	1,860.00	-724.05	1,860.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	15,923.80	4,019.56	11,904.24	75,301.21	49,150.00	26,151.21	49,150.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	2,724.09	2,972.50	-248.41	39,656.14	35,670.00	3,986.14	35,670.00
54023OP · Auto Expense - General	4,872.62	880.83	3,991.79	20,405.22	10,570.00	9,835.22	10,570.00
54030OP · Communication	449.88	272.50	177.38	4,707.52	3,270.00	1,437.52	3,270.00
54040OP · Due & Subscription	0.00	30.00	-30.00	0.00	360.00	-360.00	360.00
54050OP · Equipment Purchase	0.00	379.17	-379.17	1,057.07	4,550.00	-3,492.93	4,550.00
54060OP · Equipment Rental	0.00	883.35	-883.35	14,343.93	10,600.00	3,743.93	10,600.00
54070OP · Insurance	8,117.95	11,760.85	-3,642.90	97,491.28	129,130.00	-31,638.72	129,130.00
54075OP · Insurance - Vehicle	3,126.41	3,165.85	-39.44	37,516.92	37,990.00	-473.08	37,990.00
54080OP · Clothing & Laundry	954.74	981.52	-26.78	11,438.82	12,110.00	-671.18	12,110.00
54090OP · Lodge & Meals	0.00	155.00	-155.00	48.18	1,860.00	-1,811.82	1,860.00
54100OP · Misc Expense	0.00	10.00	-10.00	0.00	120.00	120.00	120.00
54182OP · Maintenance of Equipment	8,503.97	7,309.17	1,194.80	70,670.75	87,710.00	-17,039.25	87,710.00
54184OP · Maintenance of Structures	127.19	2,972.50	-2,845.31	18,147.13	35,670.00	-17,522.87	35,670.00
54185OP · Memberships/Certifications	0.00	600.00	-600.00	33,633.00	32,750.00	883.00	32,750.00
54190OP · Safety Equipment	299.48	540.00	-240.52	4,445.78	6,480.00	-2,034.22	6,480.00
54200OP · Small Tools	26.56	65.85	-39.29	1,363.67	790.00	573.67	790.00
54220OP · Supplies	29.06	328.33	-299.27	3,101.96	3,940.00	-838.04	3,940.00
54310OP · Special Dept - Chlorine / Salt	3,627.35	2,461.67	1,165.68	39,280.99	29,540.00	9,740.99	29,540.00
54320OP · Special Dept - Sludge /Chemical	2,915.25	4,412.50	-1,497.25	42,613.54	52,950.00	-10,336.46	52,950.00
54330OP · Special Dept - Oxygen/Propane	0.00	769.17	-769.17	5,869.29	9,230.00	-3,360.71	9,230.00

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Profit & Loss Budget Performance
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Accrual Basis

	Jun 23	Budget	\$ Over Budget	Jul '22 - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
543400P · Special Dept - Emergency	0.00	2,916.67	-2,916.67	0.00	35,000.00	-35,000.00	35,000.00
544000P · Training	0.00	1,666.67	-1,666.67	9,799.05	20,000.00	-10,200.95	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	35,774.55	45,534.10	-9,759.55	455,590.24	560,290.00	-104,699.76	560,290.00
56 · UTILITIES - OP							
561000P · Telephone	5,383.01	5,137.50	245.51	63,337.82	61,650.00	1,687.82	61,650.00
562100P · Utilities - Electric	11,279.52	9,451.67	1,827.85	141,881.26	113,420.00	28,461.26	113,420.00
562200P · Utilities - Gas	355.48	359.17	-3.69	10,964.20	6,230.00	4,734.20	6,230.00
562300P · Utilities - Water	1,063.45	914.17	149.28	12,273.70	10,970.00	1,303.70	10,970.00
562400P · Utilities - Trash	787.21	555.85	231.36	7,663.63	6,670.00	993.63	6,670.00
563000P · Refuse Disposal	0.00	218.35	-218.35	420.00	2,620.00	-2,200.00	2,620.00
Total 56 · UTILITIES - OP	18,868.67	16,636.71	2,231.96	236,540.61	201,560.00	34,980.61	201,560.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	245,642.88	263,730.00	-18,087.12	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	245,642.88	263,730.00	-18,087.12	263,730.00
59-OP · DEPR & AMORT - OP							
591000P · Depreciation - OP	20,796.60	24,923.33	-4,126.73	289,429.56	299,080.00	-9,650.44	299,080.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	24,923.33	-4,126.73	289,429.56	299,080.00	-9,650.44	299,080.00
Total COGS	220,934.71	303,740.83	-82,806.12	3,289,043.33	3,852,930.00	-563,886.67	3,852,930.00
Gross Profit	-109,768.81	-210,960.60	101,191.79	376,169.54	-227,830.00	603,999.54	-227,830.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	14,785.47	29,820.88	-15,035.41	368,015.07	387,670.00	-19,654.93	387,670.00
61020 · Salaries - OT ADM	271.12	52.50	218.62	2,466.84	630.00	1,836.84	630.00
61030 · Salaries - VAC ADM	162.08	4,152.50	-3,990.42	10,573.65	49,830.00	-39,256.35	49,830.00
61040 · Salaries - SICK ADM	-113.31	650.00	-763.31	14,668.05	8,380.00	6,288.05	8,380.00
61050 · Salaries - HOLIDAY ADM	1,423.52	0.00	1,423.52	18,144.80	19,480.00	-1,335.20	19,480.00
61100 · Payroll Tax - ADM	404.17	924.62	-520.45	8,619.83	12,020.00	-3,400.17	12,020.00
61200 · Worker's Comp - ADM	180.00	326.16	-146.16	3,896.46	4,240.00	-343.54	4,240.00
61300 · Employee Group Insurance - ADM	15,982.90	6,619.15	9,363.75	78,758.95	67,430.00	11,328.95	67,430.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	6,236.23	9,193.84	-2,957.61	108,781.93	119,520.00	-10,738.07	119,520.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	125.95	209.24	-83.29	2,344.95	2,720.00	-375.05	2,720.00
Total 61 · SALARIES AND BENEFIT - ADM	39,458.13	51,948.89	-12,490.76	616,270.53	671,920.00	-55,649.47	671,920.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	1,200.00	1,500.00	-300.00	8,000.00	18,000.00	-10,000.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	240.14	800.00	-559.86	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	200.00	-200.00	200.00
Total 62 · BOARD EXPENSES	1,200.00	1,583.34	-383.34	8,240.14	19,000.00	-10,759.86	19,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
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Accrual Basis

	Jun 23	Budget	\$ Over Budget	Jul '22 - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	2,753.07	1,463.50	1,289.57	52,235.97	45,000.00	7,235.97	45,000.00
63200 · County Services	0.00	108.35	-108.35	64.00	1,300.00	-1,236.00	1,300.00
63300 · Legal	7,365.00	4,166.67	3,198.33	39,150.00	50,000.00	-10,850.00	50,000.00
63500 · Software Support - ADM	275.00	771.67	-496.67	11,301.07	9,260.00	2,041.07	9,260.00
63900 · Other Professional - ADM	735.79	8,384.17	-7,648.38	30,880.08	100,610.00	-69,729.92	100,610.00
63950 · Effluent Management	0.00			0.00	0.00	0.00	0.00
Total 63 · PROFESSIONAL SVC - ADM	11,128.86	14,894.36	-3,765.50	133,631.12	206,170.00	-72,538.88	206,170.00
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,608.99	1,600.00	8.99	15,535.62	15,020.00	515.62	15,020.00
64040 · Computer Expense	0.00	736.67	-736.67	10,023.04	8,840.00	1,183.04	8,840.00
64045 · Due & Subscription	396.96	312.50	84.46	5,108.19	3,750.00	1,358.19	3,750.00
64080 · Janitorial Service	720.00	757.50	-37.50	8,640.00	9,090.00	-450.00	9,090.00
64090 · Lease Equipment - ADM	48.49	48.49	0.00	3,259.62	3,470.00	-210.38	3,470.00
64095 · Legal Notice	491.50	112.50	379.00	1,034.70	1,350.00	-315.30	1,350.00
64120 · Office Expense	739.55	350.00	389.55	4,252.36	4,200.00	52.36	4,200.00
64130 · Office Supplies	169.60	676.67	-507.07	6,096.16	8,120.00	-2,023.84	8,120.00
64135 · Penalties	0.00	45.83	-45.83	0.00	550.00	550.00	550.00
64140 · Pest Control	459.00	455.00	4.00	5,036.00	5,460.00	-424.00	5,460.00
64150 · Postage & Delivery	0.00	720.00	-720.00	15,142.09	22,240.00	-7,097.91	22,240.00
64160 · Printing & Publications	117.34	1,490.85	-1,373.51	8,163.15	17,890.00	-9,726.85	17,890.00
64170 · Public Relation	1,411.40	747.50	663.90	12,845.79	8,970.00	3,875.79	8,970.00
64180 · Maintenance of Equipment	2,988.71	180.85	2,807.86	4,694.29	2,170.00	2,524.29	2,170.00
64190 · Maintenance of Structure	376.33	1,250.00	-873.67	14,199.29	15,000.00	-800.71	15,000.00
64230 · Training	0.00	416.65	-416.65	675.00	5,000.00	4,325.00	5,000.00
64240 · Travel	307.63	25.00	282.63	330.13	300.00	30.13	300.00
64245 · Lodge - Meals	89.23	100.00	-10.77	545.31	1,200.00	-654.69	1,200.00
66000 · Payroll Expenses	70.00	50.85	19.15	827.75	610.00	217.75	610.00
Total 64 · SERVICES AND SUPPLIES - ADM	9,994.73	10,076.86	-82.13	116,408.49	133,230.00	-16,821.51	133,230.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	4,237.65		4,237.65		4,490.00	-252.35	4,490.00
Total 68 · BAD DEBTS	4,237.65		4,237.65		4,490.00	-252.35	4,490.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	482.86	525.00	-42.14	5,630.64	6,300.00	-669.36	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	5,630.64	6,300.00	-669.36	6,300.00
Total Expense	66,502.23	79,028.45	-12,526.22	884,418.57	1,041,110.00	-156,691.43	1,041,110.00
Net Ordinary Income	-176,271.04	-289,989.05	113,718.01	-508,249.03	-1,268,940.00	760,690.97	-1,268,940.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	20,623.58	-20,623.58	1,494,567.64	1,258,900.00	235,667.64	1,258,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	857.62	-857.62	17,951.88	12,400.00	5,551.88	12,400.00
71500 · Int & Pen Delinquent Taxes	0.00	168.81	-168.81	1,170.51	1,300.00	-129.49	1,300.00
Total 71 · PROP TAXES	0.00	21,650.01	-21,650.01	1,513,690.03	1,272,600.00	241,090.03	1,272,600.00

Crestline Sanitation District
Profit & Loss Budget Performance
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	Jun 23	Budget	\$ Over Budget	Jul '22 - Jun 23	YTD Budget	\$ Over Budget	Annual Budget
72 - SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	10,940.00	11,100.00	-160.00	11,100.00
72300 · Special Assessment-DELQ&PENALTY	0.00	53.42	-53.42	734.60	800.00	-65.40	800.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	3,000.00	-3,000.00	19,778.00	16,300.00	3,478.00	16,300.00
Total 72 - SPECIAL ASSESSMENTS	0.00	3,053.42	-3,053.42	31,452.60	28,200.00	3,252.60	28,200.00
73 - GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	1,399.48	1,496.01	-96.53	9,329.88	10,000.00	-670.12	10,000.00
Total 73 - GRANTS AND AIDS	1,399.48	1,496.01	-96.53	9,329.88	10,000.00	-670.12	10,000.00
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	4,196.47	5,387.42	-1,190.95	105,594.17	72,000.00	33,594.17	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	-593.62	0.00	-593.62	-44,523.75	0.00	-44,523.75	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	8,095.75	0.00	8,095.75	17,810.65	0.00	17,810.65	0.00
79500 · Other Income	0.00	0.00	0.00	250,000.00	300.00	249,700.00	300.00
Total 79 - OTHER INCOMES	11,698.60	5,387.42	6,311.18	328,881.07	72,300.00	256,581.07	72,300.00
Total Other Income	13,098.08	31,586.86	-18,488.78	1,890,835.40	1,383,100.00	507,735.40	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	2,069.00	0.00	2,069.00	0.00
84000 · Tax Deduction	3.50	92.05	-88.55	3,801.29	3,300.00	501.29	3,300.00
Total 80 - OTHER EXPENSES	3.50	92.05	-88.55	5,870.29	3,300.00	2,570.29	3,300.00
Total Other Expense	3.50	92.05	-88.55	5,870.29	3,300.00	2,570.29	3,300.00
Net Other Income	13,094.58	31,494.81	-18,400.23	1,884,965.11	1,379,800.00	505,165.11	1,379,800.00
Net Income	-163,176.46	-258,494.24	95,317.78	1,376,716.08	110,860.00	1,265,856.08	110,860.00

Crestline Sanitation District
Statement of Cash Flows
 June 2023

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	Jun 23
OPERATING ACTIVITIES	
Net income	-163,176.46
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	475,149.26
12200 · A/R - Cleghorn	-73,464.50
12400 · COBRA Receivable	3,607.42
12410 · COBRA Dental	356.79
12700 · Pumped Waste	2,423.20
13300 · SU01-Delinq Tax Roll Receivable	-416,372.71
13500 · Accrued A/R	10,436.34
13700 · Other Receivables	-4.20
14100 · Prepaid Expense	275.00
14200 · Prepaid Insurance	40,852.92
14300 · Prepaid Worker's Comp	10,676.19
20000 · Accounts Payable	-23,067.95
21600 · Employee Appreciation Fund	249.78
22000 · Payroll Liabilities	-25.78
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
Net cash provided by Operating Activities	-205,017.33
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	-777.94
17850 · N.O.V.	-3,953.68
17890 · HC Dewatering Bldg & Clarifier	-644,285.45
17891 · HC Engineering & Mgmt	-48,594.17
Net cash provided by Investing Activities	-656,020.80
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-714.42
Net cash provided by Financing Activities	-714.42
Net cash increase for period	-861,752.55

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

	Jun 23
Cash at beginning of period	11,149,471.46
Cash at end of period	<u>10,287,718.91</u>