



Crestline Sanitation District

Executive Summary - September 2024

SUMMARY STATEMENT OF NET POSITION

	9/30/2024	9/30/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 13,576,324	\$ 9,245,674	\$ 4,330,650	\$ 12,120,818
Receivables	1,479,461	1,351,802	127,659	1,240,099
Other current assets	281,469	292,828	(11,359)	128,063
Total current assets	15,337,254	10,890,304	4,446,950	13,488,980
Capital assets, net	21,926,832	19,368,288	2,558,544	21,176,432
Deferred outflows of resources	1,690,358	1,863,924	(173,566)	1,863,924
Total Assets and Deferred Outflows of Resources	38,954,444	32,122,516	6,831,928	36,529,336
Current liabilities	157,926	263,457	(105,531)	214,772
Noncurrent liabilities	13,470,566	8,090,217	5,380,349	11,847,548
Deferred inflows of resources	1,569,983	1,695,742	(125,759)	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,198,475	10,049,416	5,149,059	13,758,062
Net Position	\$ 23,755,969	\$ 22,073,100	\$ 1,682,869	\$ 22,771,274

SUMMARY STATEMENT OF CHANGES IN NET POSITION

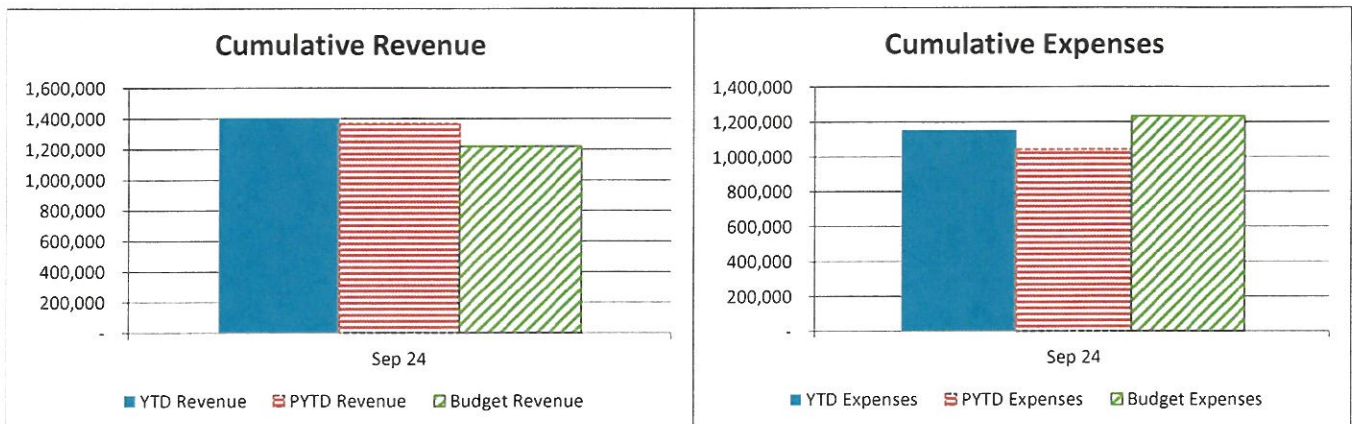
	Sep 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 593,547	\$ 1,174,146	\$ 1,176,621	\$ (2,475)
Operating expenses	(322,674)	(964,329)	(1,022,450)	58,121
Administrative expenses	(59,003)	(190,676)	(210,408)	19,732
Other income	67,196	234,356	42,725	191,631
Other expenses	-	-	-	-
Change in net position	\$ 279,066	\$ 253,497	\$ (13,512)	\$ 267,009

LIQUIDITY RATIOS

	9/30/2024	9/30/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	86.0	35.1	50.9	64.1
Current ratio (current assets / current liabilities)	97.1	41.3	55.8	71.6
Working capital (current assets - current liabilities)	\$ 15,179,328	\$ 10,626,847	\$ 4,552,481	\$ 13,750,740

CAPITAL BUDGET

	Sep 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 106,841	\$ 177,831	\$ 1,992,600	\$ 1,814,769
Master Plan Projects	296,297	389,533	6,000,000	5,610,467



Crestline Sanitation District Balance Sheet

As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,714,836.00
10200 · Cash in Bank - Payroll	29,838.62
10500 · Petty Cash	169.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,745,143.92
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	2,669,491.35
11101 · Investments - Wealth&Fiduciary	5,274,561.62
11200 · Investments - CalTRUST	3,887,127.19
Total 11 · INVESTMENTS	11,831,180.16
Total Checking/Savings	13,576,324.08
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	314,810.56
12100 · A/R - Pilot Rock	2,080.80
12400 · COBRA Receivable	5,748.03
12410 · COBRA Dental	511.97
12700 · Pumped Waste	2,822.15
Total 12 · ACCTS RECEIVABLE	325,973.51
Total Accounts Receivable	325,973.51
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	538,490.83
13350 · SS01 - Sewer Availability Recv	15,687.92
13400 · Accrued Interest -CalTRUST/LAIF	29,800.72
13500 · Accrued A/R	569,507.93
Total 13 · OTHER RECEIVABLE	1,153,487.40

Crestline Sanitation District Balance Sheet As of September 30, 2024

	Sep 30, 24
14 · PREPAID	
14100 · Prepaid Expense	632.67
14200 · Prepaid Insurance	170,477.69
14300 · Prepaid Worker's Comp	95,909.85
Total 14 · PREPAID	267,020.21
Total Other Current Assets	1,434,956.57
Total Current Assets	15,337,254.16
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,454.99
15300 · Structures & Improvements	13,517,899.57
15400 · Vehicles	1,418,084.85
15500 · Equipments	740,312.49
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
15910 · Right-of-Use Asset	13,190.30
Total 15 · CAPITAL ASSETS	33,668,150.80
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,419,890.40
16300 · Accm Depr - Structures & Imprv	-6,357,358.01
16400 · Accm Depr - Vehicles	-1,129,199.23
16500 · Accm Depr - Equipment	-558,866.66
16800 · Accm. Amortization	-252,608.02
16900 · Accm Depr - Capital Lease Asset	-47,555.51
16910 · Accm Amortization Right-of-Use	-3,908.16
Total 16 · ACCM DEPRECIATIONS	-24,769,385.99
Total Fixed Assets	8,898,764.81
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	26,000.00
17340 · SCADA System	41,385.51
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	79,486.75
17890 · HC Dewatering Bldg & Clarifier	10,488,042.59
17891 · HC Engineering & Mgmt	1,342,803.90
17894 · HC Muffin Monster	36,823.82
17898 · HC Washer Compactor	59,502.79

Crestline Sanitation District Balance Sheet

As of September 30, 2024

	Sep 30, 24
17900 · SC Recirculation Pumps	2,037.15
17901 · SC WWTP Slope Engineering	48,659.62
Total 17 · CIP	13,028,066.68
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	348,073.00
19830 · Deferred Outflows - Actuarial	458,972.00
19850 · Deferred Outflow-OPEB Actuarial	883,313.00
Total 19 · DEFERRED OUTFLOWS	1,690,358.00
Total Other Assets	14,718,424.68
TOTAL ASSETS	38,954,443.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	4,005.36
21300 · Unclaimed Checks	6,331.62
21600 · Employee Appreciation Fund	
Total 21 · OTHER CURRENT LIAB.	10,336.98
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-933.77
22100 · Payroll Tax Payable	-284.64
22200 · Retirement Payable	20,045.51
Total 22 · PR LIABILITIES	18,827.10
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	67,922.43
23150 · Accrued Payroll Tax	1,310.50
23200 · Accrued Retirement	17,801.05
23250 · Accrued Worker's Comp	6,655.18
Total 23 · ACCRUED LIABILITIES	93,689.16
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	29,713.61
25970 · Curr Portion of Lease Liability	5,358.67
Total 24 · OTHER LIABILITIES	35,072.28
Total Other Current Liabilities	157,925.52
Total Current Liabilities	157,925.52

**Crestline Sanitation District
Balance Sheet
As of September 30, 2024**

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Accrual Basis

	Sep 30, 24
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	11,155,797.00
27300 · Capital Lease Obligation	798.14
27310 · Lease Liabilities	9,337.59
27400 · Employee Compensated Abs-LT	118,854.32
27700 · OPEB Obligation	850,726.00
27800 · Pension Liability	1,340,412.00
27970 · Less Curr Portion of Lease Liab	-5,358.67
Total 27 · LONG TERM LIABILITIES	13,470,566.38
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	407,711.00
29850 · Deferred Inflows-OPEB Actuarial	1,162,272.00
Total 29 · DEFERRED INFLOWS	1,569,983.00
Total Long Term Liabilities	15,040,549.38
Total Liabilities	15,198,474.90
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	10,587,508.37
33000 · Unrestricted Net Assets	-2,409,171.19
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	2,109,417.00
34300 · Replacement Reserve	6,163,990.00
34400 · Catastrophic Reserve	5,275,728.00
34500 · Curr Yr Capital Budget Reserve	1,775,000.00
Total 34000 · Board Designated Reserves	15,324,135.00
Total 30 · NET ASSETS	23,502,472.18
Net Income	253,496.57
Total Equity	23,755,968.75
TOTAL LIABILITIES & EQUITY	38,954,443.65

Crestline Sanitation District Profit & Loss Budget Performance September 2024

Accrual Basis

Ordinary Income/Expense	Sep 24	Budget	\$ Over Budget	Jul - Sep 24	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 · REVENUE							
41000 · Sewer Service Fees	589,815.51	594,516.08	-4,700.57	1,148,626.18	1,152,820.91	-4,194.73	3,547,500.00
42000 · Sewer Penalties	-126.75	110.00	-236.75	12,378.71	10,210.00	2,168.71	141,900.00
43000 · Pumped Waste Permits	2,822.15	3,600.23	-778.08	10,756.74	11,177.91	-421.17	39,700.00
44000 · Permit & Inspection Fees	219.00	219.00	0.00	876.00	438.00	438.00	1,300.00
46000 · Ciegorn State Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
47000 · Pilot Rock Camp Fee	793.26	650.00	143.26	1,443.26	1,950.00	-506.74	7,800.00
48000 · Other Service Fees	24.00	12.00	12.00	65.00	24.00	41.00	100.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 · REVENUE	593,547.17	599,107.31	-5,560.14	1,174,145.89	1,176,620.82	-2,474.93	3,858,300.00
Total Income	593,547.17	599,107.31	-5,560.14	1,174,145.89	1,176,620.82	-2,474.93	3,858,300.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	23,948.08	31,246.16	-7,298.08	84,101.73	109,361.52	-25,259.79	406,200.00
51020MT · Salaries - OT	176.45	41.66	134.79	176.45	124.98	51.47	500.00
51030MT · Salaries - VAC	652.96	916.24	-263.28	5,363.63	3,428.17	1,935.46	26,790.00
51040MT · Salaries - SICK	2,028.50	2,000.00	28.50	5,124.36	4,300.00	824.36	22,190.00
51050MT · Salaries - HOLIDAY	1,628.40	2,000.00	-371.60	3,256.80	4,000.00	-743.20	25,900.00
51060MT · Salaries - ON CALL / STANDBY	1,975.00	2,537.38	-562.38	7,402.50	6,096.93	1,305.57	27,730.00
51070MT · Salaries - CALL BACK	734.18	166.66	567.52	1,050.96	499.98	550.98	2,000.00
51100MT · Payroll Tax	1,349.51	823.51	526.00	3,428.59	2,838.78	589.81	10,180.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	800.01	-800.01	3,200.00
51200MT · Worker's Comp	6,658.32	3,546.92	3,111.40	16,011.10	12,414.24	3,596.86	46,110.00
51300MT · Employee Group Insurance	6,954.90	7,000.00	-45.10	20,861.03	21,000.00	-138.97	86,400.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	12,908.76	9,339.24	3,569.52	30,635.03	32,687.28	-2,052.25	121,410.00
51450MT · Pension Expense - MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500MT · Seasonal MT Workers	5,720.00	6,933.00	-1,213.00	24,440.00	20,799.00	3,641.00	62,400.00
51600MT · Nationwide ER Match	246.00	307.70	-61.70	759.00	1,076.90	-317.90	4,000.00
Total 51-MT · Salaries & Benefit - MAINT	64,981.06	66,625.14	-1,644.08	202,611.18	219,427.79	-16,816.61	845,010.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	56,714.98	57,319.24	-604.26	196,103.61	200,617.28	-4,513.67	745,150.00
51020OP · Salaries - OT	612.32	541.67	70.65	1,241.73	1,624.97	-383.24	6,500.00
51030OP · Salaries - VAC	4,935.54	5,000.00	-64.46	18,117.57	13,300.00	4,817.57	56,340.00
51040OP · Salaries - SICK	2,768.69	3,399.47	-630.47	14,180.50	10,197.48	3,983.02	40,790.00
51050OP · Salaries - HOLIDAY	2,504.64	3,663.08	-1,158.44	6,914.70	7,326.16	-411.46	47,620.00
51060OP · Salaries - ON CALL / STANDBY	3,295.00	3,466.66	-171.66	11,057.50	10,399.98	657.52	41,600.00
51070OP · Salaries - Call Back	1,332.96	1,666.29	-333.33	1,810.48	500.01	1,310.47	2,000.00
51100OP · Payroll Tax	1,723.18	1,433.08	290.10	3,947.88	5,015.76	-1,067.88	18,630.00
51200OP · Worker's Comp	13,240.74	6,050.00	7,190.74	30,319.40	18,150.00	12,169.40	72,600.00
51300OP · Employee Group Insurance	14,015.31	12,680.00	1,335.31	40,480.00	38,040.00	2,440.00	157,810.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	26,081.22	17,892.30	8,188.92	60,778.85	62,623.10	-1,844.25	232,600.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	1,387.50	2,080.00	-692.50	5,400.00	6,240.00	-840.00	24,960.00
51600OP · Nationwide ER Match	157.50	115.38	42.12	551.25	403.86	147.39	1,500.00
Total 51-OP · SALARIES & BENEFIT - OP	128,769.58	113,807.24	14,962.34	390,903.47	374,438.60	16,464.87	1,448,100.00

Crestline Sanitation District
Profit & Loss Budget Performance
September 2024

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Accrual Basis

	Aug 24	Sept 24	Budget	\$ Over Budget	Jul - Sep 24	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT								
53400MT · Laboratory Analysis	0.00	0.00			0.00			60.00
53900MT · Other Professional Svc	151.75	1,143.48	276.67	-124.92	1,143.48	830.01	313.47	3,320.00
Total 53-MT · PROFESSIONAL SVC-MAINT	151.75	1,143.48	276.67	-124.92	1,143.48	830.01	313.47	3,380.00
53-OP · PROFESSIONAL SVC - OP								
53300OP · Engineering	0.00	0.00	3,333.34	-3,333.34	0.00	10,000.02	-10,000.02	40,000.00
53400OP · Laboratory Analysis	4,270.00	17,827.08	6,280.83	-2,010.83	17,827.08	18,842.49	-1,015.41	75,370.00
53700OP · Permits & Fees	7,934.52	10,592.52	7,800.00	134.52	10,592.52	11,300.00	-707.48	60,410.00
53900OP · Other Professional	0.00	0.00	588.34	-588.34	0.00	1,765.02	-1,765.02	7,060.00
Total 53-OP · PROFESSIONAL SVC - OP	12,204.52	28,419.60	18,002.51	-5,797.99	28,419.60	41,907.53	-13,487.93	182,840.00
54-MT · SERVICE AND SUPPLIES - MAINT								
54021MT · Auto Expense - Fuel	0.00	0.00			0.00			0.00
54060MT · Equipment Rental	0.00	0.00	125.00	-125.00	0.00	375.00	-375.00	1,500.00
54080MT · Clothing & Laundry	1,545.31	4,086.70	1,221.66	323.65	4,086.70	3,664.98	421.72	14,660.00
54100MT · Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	102.13	607.82	2,383.34	-2,281.21	607.82	7,150.02	-6,542.20	28,600.00
54182MT · Maintenance of Equipment	2,015.17	2,015.17	785.84	1,229.33	2,015.17	2,357.52	-342.35	9,430.00
54184MT · Maintenance of Structures	19.38	346.30	163.34	-143.96	346.30	490.02	-143.72	1,960.00
54200MT · Small Tools	48.90	48.90	250.84	-201.94	48.90	752.52	-703.62	3,010.00
54210MT · Supplies - Shop	24.75	24.75	185.00	-160.25	24.75	555.00	-530.25	2,220.00
54220MT · Supplies - Field	135.97	1,003.94	145.84	-9.87	1,003.94	437.52	566.42	1,750.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	3,891.61	8,133.58	5,260.86	-1,369.25	8,133.58	15,782.58	-7,649.00	63,130.00
54-OP · SERVICE AND SUPPLIES - OP								
54021OP · Auto Expense - Fuel	2,028.57	6,192.33	2,996.66	-968.09	6,192.33	8,989.98	-2,797.65	35,960.00
54022OP · Auto Expense - Mileage	0.00	100.00			100.00			31,420.00
54030OP · Auto Expense - General	6,853.63	11,126.95	2,618.33	4,235.30	11,126.95	7,854.99	3,271.96	5,310.00
54030OP · Communication	1,417.02	3,070.04	442.50	974.52	3,070.04	1,327.50	1,742.54	50.00
54040OP · Due & Subscription	0.00	0.00	4.16	-4.16	0.00	12.48	-12.48	50.00
54050OP · Equipment Purchase	0.00	669.00	416.66	-416.66	669.00	1,249.98	-580.98	5,000.00
54060OP · Equipment Rental	0.00	0.00	224.16	-224.16	0.00	672.48	-672.48	2,690.00
54070OP · Insurance	11,134.16	33,402.48	15,262.75	-4,128.59	33,402.48	45,788.25	-12,385.77	183,153.00
54075OP · Insurance - Vehicle	3,945.20	11,835.60	3,308.33	636.87	11,835.60	9,924.99	1,910.61	39,700.00
54080OP · Clothing & Laundry	517.54	2,295.17	1,178.33	-660.79	2,295.17	3,534.99	-1,239.82	14,140.00
54090OP · Lodge & Meals	182.89	316.76	168.34	-14.55	316.76	505.00	-188.24	2,020.00
54100OP · Misc Expense	53.67	139.82	11.66	42.01	139.82	34.98	104.84	140.00
54182OP · Maintenance of Equipment	7,962.06	10,581.43	5,740.83	2,221.23	10,581.43	17,222.49	-6,641.06	68,890.00
54184OP · Maintenance of Structures	1,182.59	3,895.93	2,830.00	-1,647.41	3,895.93	8,490.00	-4,594.07	33,960.00
54185OP · Memberships/Certifications	111.00	5,976.65	425.00	-314.00	5,976.65	13,420.00	-7,443.35	35,650.00
54190OP · Safety Equipment	518.46	2,921.77	671.66	-153.20	2,921.77	2,014.98	906.79	8,060.00
54200OP · Small Tools	59.80	1,010.80	320.84	-261.04	1,010.80	962.52	48.28	3,850.00
54220OP · Supplies	995.57	3,208.35	346.66	648.91	3,208.35	1,039.98	2,168.37	4,160.00
54310OP · Special Dept - Chlorine / Salt	4,289.89	18,803.31	3,355.83	934.06	18,803.31	10,067.49	8,735.82	40,270.00
54320OP · Special Dept - Sludge /Chemical	2,722.50	8,868.06	5,076.67	-2,354.17	8,868.06	15,230.01	-6,361.95	60,920.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	0.00	0.00	2,000.00	-2,000.00	4,770.00
54340OP · Special Dept - Emergency	0.00	0.00	2,083.34	-2,083.34	0.00	6,250.02	-6,250.02	25,000.00
54400OP · Training	1,125.00	2,077.43	1,666.66	-541.66	2,077.43	4,999.98	-2,922.55	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	45,099.55	126,491.88	49,149.37	-4,049.82	126,491.88	161,593.09	-35,101.21	625,113.00

Crestline Sanitation District Profit & Loss Budget Performance September 2024

	Exp 24	Budget	\$ Over Budget	Jul - Sep 24	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,203.06	5,954.16	-751.10	16,217.22	17,862.48	-1,645.26	71,450.00
56210OP · Utilities - Electric	13,847.45	14,000.00	-152.55	42,793.73	44,000.00	-1,206.27	149,150.00
56220OP · Utilities - Gas	30.44	30.00	0.44	137.10	90.00	47.10	9,080.00
56230OP · Utilities - Water	1,020.80	1,000.00	20.80	3,522.15	3,070.00	452.15	10,970.00
56240OP · Utilities - Trash	748.80	856.66	-107.86	2,217.76	2,569.98	-352.22	10,280.00
56300OP · Refuse Disposal	0.00	0.00	0.00	1,560.00	700.00	860.00	1,570.00
Total 56 · UTILITIES - OP	20,850.55	21,840.82	-990.27	66,447.96	68,292.46	-1,844.50	252,500.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	22,668.34	22,668.33	0.01	68,005.02	68,004.99	0.03	272,020.00
Total 59-MT · Depreciation - MAINT	22,668.34	22,668.33	0.01	68,005.02	68,004.99	0.03	272,020.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	24,057.50	24,057.50	0.00	72,172.50	72,172.50	0.00	288,690.00
Total 59-OP · DEPR & AMORT - OP	24,057.50	24,057.50	0.00	72,172.50	72,172.50	0.00	288,690.00
Total COGS	322,674.46	321,688.44	986.02	964,328.67	1,022,449.55	-58,120.88	3,980,783.00
Gross Profit	270,872.71	277,418.87	-6,546.16	209,817.22	154,171.27	55,645.95	-122,483.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	21,700.32	21,434.62	265.70	81,242.04	75,021.14	6,220.90	278,650.00
61020 · Salaries - OT ADM	42.05	104.16	-62.11	42.05	312.48	-270.43	1,250.00
61030 · Salaries - VAC ADM	1,693.44	3,080.00	-1,386.56	2,901.27	9,240.00	-6,338.73	36,960.00
61040 · Salaries - SICK ADM	417.44	694.17	-276.73	525.50	2,082.51	-1,557.01	8,330.00
61050 · Salaries - HOLIDAY ADM	1,244.80	1,327.70	-82.90	2,489.60	2,655.40	-165.80	17,260.00
61100 · Payroll Tax - ADM	-482.19	760.76	-1,242.95	2,195.92	2,662.72	-466.80	9,890.00
61200 · Worker's Comp - ADM	411.83	216.92	194.91	954.63	759.24	195.39	2,820.00
61300 · Employee Group Insurance - ADM	6,518.92	5,162.50	1,356.42	19,609.92	15,487.50	4,122.42	65,550.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	9,698.13	6,401.54	3,296.59	23,057.28	22,405.38	651.90	83,220.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	230.00	215.38	14.62	801.25	753.86	47.39	2,800.00
Total 61 · SALARIES AND BENEFIT - ADM	41,474.74	39,397.75	2,076.99	133,819.46	131,380.23	2,439.23	506,730.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	1,600.00	1,500.00	100.00	2,200.00	4,500.00	-2,300.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.66	-66.66	0.00	199.98	-199.98	800.00
62400 · Board Exp - Education & Training	0.00	16.66	-16.66	0.00	49.98	-49.98	200.00
Total 62 · BOARD EXPENSES	1,600.00	1,583.32	16.68	2,200.00	4,749.96	-2,549.96	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	9,586.00	-9,586.00	8,702.00	14,801.00	-6,099.00	49,120.00
63200 · County Services	10.00	16.66	-6.66	16.00	49.98	-33.98	200.00
63300 · Legal	0.00	4,000.00	-4,000.00	3,211.25	12,500.00	-9,288.75	50,000.00
63500 · Software Support - ADM	636.33	640.83	-4.50	1,826.33	1,922.49	-96.16	7,690.00
63900 · Other Professional - ADM	5,166.73	2,500.00	2,666.73	10,026.82	9,500.00	526.82	39,410.00
Total 63 · PROFESSIONAL SVC - ADM	5,813.06	16,743.49	-10,930.43	23,782.40	38,773.47	-14,991.07	146,420.00

Crestline Sanitation District Profit & Loss Budget Performance September 2024

	Sep 24	Budget	\$ Over Budget	Jul - Sep 24	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00			1,400.00			15,490.00
64030 · Bank Charges	621.08	948.57	-327.49	2,782.56	3,832.88	-1,050.32	6,740.00
64040 · Computer Expense	0.00	561.66	-561.66	0.00	1,684.98	-1,684.98	6,840.00
64045 · Due & Subscription	241.97	570.00	-328.03	965.92	1,710.00	-744.08	8,890.00
64080 · Janitorial Service	720.00	740.83	-20.83	2,160.00	2,222.49	-62.49	4,340.00
64090 · Lease Equipment - ADM	0.00	120.00	-120.00	0.00	1,085.00	-1,085.00	590.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	0.00	0.00	7,110.00
64120 · Office Expense	702.44	592.50	109.94	1,562.88	1,777.50	-214.62	5,850.00
64130 · Office Supplies	213.33	487.50	-274.17	1,100.50	1,462.50	-362.00	60.00
64135 · Penalties	0.00	5.00	-5.00	3.59	15.00	-11.41	5,190.00
64140 · Pest Control	503.00	432.50	70.50	1,509.00	1,297.50	211.50	20,030.00
64150 · Postage & Delivery	3,018.40	3,150.00	-131.60	6,018.40	6,465.00	-446.60	10,800.00
64160 · Printing & Publications	1,772.42	250.00	1,522.42	4,541.73	4,650.00	-108.27	10,350.00
64170 · Public Relation	715.00	862.50	-147.50	1,859.00	2,587.50	-728.50	2,520.00
64180 · Maintenance of Equipment	0.00	210.00	-210.00	457.42	630.00	-172.58	8,000.00
64190 · Maintenance of Structure	101.70	666.66	-564.96	2,471.40	1,999.98	471.42	300.00
64230 · Training	0.00	416.66	-416.66	1,055.40	1,249.98	-194.58	1,200.00
64240 · Travel	0.00	25.00	-25.00	0.00	75.00	75.00	2,820.00
64245 · Lodge - Meals	355.43	100.00	255.43	629.89	300.00	329.89	
66000 · Payroll Expenses	184.00	216.92	-32.92	656.00	759.24	-103.24	
Total 64 · SERVICES AND SUPPLIES - ADM	9,548.77	10,356.30	-807.53	29,173.69	33,804.55	-4,630.86	122,120.00
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	566.67	566.66	0.01	1,700.01	1,699.98	0.03	6,800.00
Total 69 · DEPR & AMORT - ADM	566.67	566.66	0.01	1,700.01	1,699.98	0.03	6,800.00
Total Expense	59,003.24	68,647.52	-9,644.28	190,675.56	210,408.19	-19,732.63	805,560.00
Net Ordinary Income	211,869.47	208,771.35	3,098.12	19,141.66	-56,236.92	75,378.58	-928,043.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	1,618,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	29,000.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	1,900.00
Total 71 · PROP TAXES	0.00	0.00	0.00	0.00	0.00	0.00	1,649,800.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	10,790.00	10,900.00	-110.00	10,900.00
72300 · Special Assessment-DELQ&PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	500.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	0.00	0.00	0.00	19,300.00
Total 72 · SPECIAL ASSESSMENTS	0.00	0.00	0.00	10,790.00	10,900.00	-110.00	30,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
September 2024

	Sep 24	Budget	\$ Over Budget	Jul - Sep 24	YTD Budget	\$ Over Budget	Annual Budget
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	9,400.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	0.00	0.00	0.00	9,400.00
76 · CONNECTION FEE							
76000 · Connection Fees	3,740.91	0.00	3,740.91	7,481.82	0.00	7,481.82	0.00
Total 76 · CONNECTION FEE	3,740.91	0.00	3,740.91	7,481.82	0.00	7,481.82	0.00
79 · OTHER INCOMES							
77000 · Interest Income	39,137.11	10,608.33	28,528.78	114,293.00	31,824.99	82,468.01	127,300.00
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	24,318.80	0.00	24,318.80	100,910.00	0.00	100,910.00	0.00
79200 · Worker's Comp Insurance Claim	0.00	0.00	0.00	880.09	0.00	0.00	0.00
79500 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Total 79 · OTHER INCOMES	63,455.91	10,608.33	52,847.58	216,083.09	31,824.99	184,258.10	127,600.00
Total Other Income	67,196.82	10,608.33	56,588.49	234,354.91	42,724.99	191,629.92	1,817,500.00
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	0.00	0.00	0.00	0.00	0.00	0.00	4,100.00
Total 80 · OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	4,100.00
90 · CAPITAL PROJECTS							
90001 · N.O.V.	4,250.00			13,627.22			
90002 · SCADA System Upgrades	5,938.49			11,490.55			
90011 · Slip Lining & Manhole Raising	26,000.00			26,000.00			
91000 · HC Engineering & Mgmt	3,354.00			22,734.36			
91005 · HC Dewatering Bldg & Clarifier	292,943.48			366,798.33			
91006 · HC Washer Compactor	59,502.79			59,502.79			
92004 · SC WWTP Slope Engineering	11,150.21			48,659.62			
99999 · Capital Projects Offset	-403,138.97			-548,812.87			
Total 90 · CAPITAL PROJECTS	0.00			0.00			
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	4,100.00
Net Other Income	67,196.82	10,608.33	56,588.49	234,354.91	42,724.99	191,629.92	1,813,400.00
Net Income	279,066.29	219,379.68	59,686.61	253,496.57	-13,511.93	267,008.50	885,357.00

Crestline Sanitation District Statement of Cash Flows September 2024

	Sep 24
OPERATING ACTIVITIES	
Net Income	279,066.29
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-237,118.95
12100 · A/R - Pilot Rock	-143.26
12200 · A/R - Cleghorn	63,768.37
12400 · COBRA Receivable	-755.51
12410 · COBRA Dental	-26.22
12700 · Pumped Waste	-279.13
13700 · Other Receivables	7,938.78
14100 · Prepaid Expense	316.33
14200 · Prepaid Insurance	15,079.36
14300 · Prepaid Worker's Comp	20,310.89
20000 · Accounts Payable	-13,304.22
21300 · Unclaimed Checks	131.20
21600 · Employee Appreciation Fund	400.00
22000 · Payroll Liabilities	-422.89
22200 · Retirement Payable	16,229.37
22500 · Worker's Comp Payable	-1,034.68
Net cash provided by Operating Activities	150,155.73
INVESTING ACTIVITIES	
16200 · Accm.Depr - Improvement to Land	8,252.48
16300 · Accm Depr - Structures & Imprv	30,764.17
16400 · Accm Depr - Vehicles	4,771.72
16500 · Accm Depr - Equipment	2,123.38
16800 · Accm. Amortization	720.27
16900 · Accm Depr - Capital Lease Asset	660.49
17220 · Slip Lining & Manhole Raising	-26,000.00
17340 · SCADA System	-5,938.49
17850 · N.O.V.	-4,250.00
17890 · HC Dewatering Bldg & Clarifier	-292,943.48
17891 · HC Engineering & Mgmt	-3,354.00
17898 · HC Washer Compactor	-59,502.79
17901 · SC WWTP Slope Engineering	-11,150.21
Net cash provided by Investing Activities	-355,846.46
FINANCING ACTIVITIES	
27100 · Loan Payable - SRF	235,130.00
Net cash provided by Financing Activities	235,130.00
Net cash increase for period	29,439.27

Crestline Sanitation District
Statement of Cash Flows
September 2024

	Sep 24
Cash at beginning of period	13,546,884.81
Cash at end of period	<u>13,576,324.08</u>