



Crestline Sanitation District

Executive Summary - October 2024

SUMMARY STATEMENT OF NET POSITION

	10/31/2024	10/31/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 13,319,489	\$ 11,133,865	\$ 2,185,624	\$ 12,244,188
Receivables	1,327,738	1,249,337	78,401	1,238,944
Other current assets	251,835	226,650	25,185	115,740
Total current assets	14,899,062	12,609,852	2,289,210	13,598,872
Capital assets, net	22,022,921	19,756,887	2,266,034	21,353,875
Deferred outflows of resources	1,690,358	1,863,924	(173,566)	1,863,924
Total Assets and Deferred Outflows of Resources	38,612,341	34,230,663	4,381,678	36,816,671
Current liabilities	139,101	228,097	(88,996)	213,106
Noncurrent liabilities	13,469,746	10,665,148	2,804,598	11,995,348
Deferred inflows of resources	1,569,983	1,695,742	(125,759)	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,178,830	12,588,987	2,589,843	13,904,196
Net Position	\$ 23,433,511	\$ 21,641,676	\$ 1,791,835	\$ 22,912,475

SUMMARY STATEMENT OF CHANGES IN NET POSITION

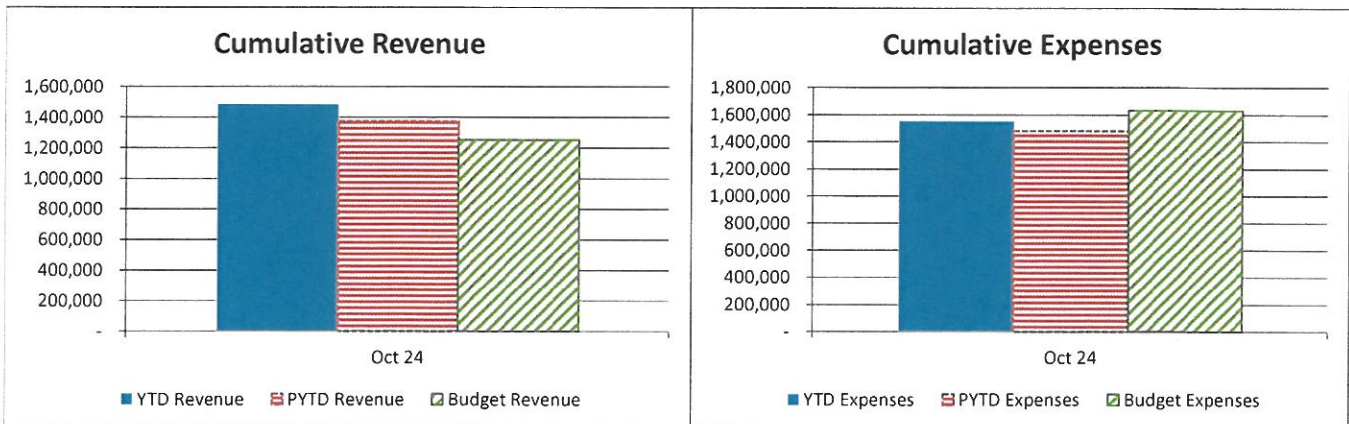
	Oct 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 26,335	\$ 1,200,481	\$ 1,198,178	\$ 2,303
Operating expenses	(310,695)	(1,295,126)	(1,353,315)	58,189
Administrative expenses	(51,371)	(257,611)	(277,675)	20,064
Other income	49,056	283,410	53,333	230,077
Other expenses	(30)	(116)	-	(116)
Change in net position	\$ (286,705)	\$ (68,962)	\$ (379,479)	\$ 310,517

LIQUIDITY RATIOS

	10/31/2024	10/31/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	95.8	48.8	47.0	66.7
Current ratio (current assets / current liabilities)	107.1	55.3	51.8	74.4
Working capital (current assets - current liabilities)	\$ 14,759,961	\$ 12,381,755	\$ 2,378,206	\$ 13,945,876

CAPITAL BUDGET

	Oct 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 95,868	\$ 308,349	\$ 1,992,600	\$ 1,684,251
Master Plan Projects	12,865	402,398	6,000,000	5,597,602



Crestline Sanitation District Balance Sheet

As of October 31, 2024

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,413,909.03
10200 · Cash in Bank - Payroll	29,283.27
10500 · Petty Cash	169.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,443,661.60
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	
11010 · CWSRF Reserve Fund - in LAIF	420,102.00
11000 · Cash in Bank - LAIF - Other	2,281,046.65
Total 11000 · Cash in Bank - LAIF	2,701,148.65
11101 · Investments - Wealth&Fiduciary	5,277,772.22
11200 · Investments - CalTRUST	3,896,906.90
Total 11 · INVESTMENTS	11,875,827.77
Total Checking/Savings	13,319,489.37
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	167,955.10
12100 · A/R - Pilot Rock	1,937.54
12400 · COBRA Receivable	2,160.60
12410 · COBRA Dental	271.84
12700 · Pumped Waste	1,925.41
Total 12 · ACCTS RECEIVABLE	174,250.49
Total Accounts Receivable	174,250.49
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 October 31, 2024

	Oct 31, 24
14 · PREPAID	
14100 · Prepaid Expense	316.34
14200 · Prepaid Insurance	154,102.54
14300 · Prepaid Worker's Comp	82,966.97
Total 14 · PREPAID	237,385.85
Total Other Current Assets	1,405,322.21
Total Current Assets	14,899,062.07
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	1,383,434.85
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	33,633,500.80
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,428,142.88
16300 · Accm Depr - Structures & Imprv	-6,388,122.18
16400 · Accm Depr - Vehicles	-1,099,320.95
16500 · Accm Depr - Equipment	-560,990.04
16800 · Accm. Amortization	-253,328.29
16900 · Accm Depr - Capital Lease Asset	-48,216.00
16910 · Accm Amortization Right-of-Use	-3,908.16
Total 16 · ACCM DEPRECIATIONS	-24,782,028.50
Total Fixed Assets	8,851,472.30
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	136,383.00
17340 · SCADA System	46,399.19
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	83,416.75
17890 · HC Dewatering Bldg & Clarifier	10,488,042.59
17891 · HC Engineering & Mgmt	1,355,668.71
17894 · HC Muffin Monster	36,823.82
17898 · HC Washer Compactor	59,502.79

Crestline Sanitation District
Balance Sheet
As of October 31, 2024

8:47 AM
11/04/24
Accrual Basis

	Oct 31, 24
17900 · SC Recirculation Pumps	2,037.15
17901 · SC WWTP Slope Engineering	59,850.36
Total 17 · CIP	13,171,448.91
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	14,861,806.91
TOTAL ASSETS	38,612,341.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	1,274.70
20000 · Accounts Payable	1,274.70
Total Accounts Payable	1,274.70
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	4,005.36
21600 · Employee Appreciation Fund	6,649.91
Total 21 · OTHER CURRENT LIAB.	10,655.27
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-1,305.12
22100 · Payroll Tax Payable	-284.64
Total 22 · PR LIABILITIES	-1,589.76
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

**Crestline Sanitation District
Balance Sheet
As of October 31, 2024**

8:47 AM
11/04/24
Accrual Basis

	Oct 31, 24
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	137,826.95
Total Current Liabilities	139,101.65
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	11,155,797.00
27300 · Capital Lease Obligation	-22.11
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	13,469,746.13
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	15,039,729.13
Total Liabilities	15,178,830.78
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	10,587,452.92
33000 · Unrestricted Net Assets	-2,409,115.74
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

Crestline Sanitation District
Balance Sheet
As of October 31, 2024

	Oct 31, 24
Net Income	-68,961.68
Total Equity	23,433,510.50
TOTAL LIABILITIES & EQUITY	38,612,341.28

Crestline Sanitation District
Profit & Loss Budget Performance
October 2024

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 11/04/24
 Accrual Basis

	Oct 24	Budget	\$ Over Budget	Jul - Oct 24	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 · Sewer Service Fees	1,382.41	2,687.41	-1,305.00	1,150,008.59	1,155,508.32	-5,499.73	3,547,500.00
42000 · Sewer Penalties	20,494.19	15,000.00	5,494.19	32,872.90	25,210.00	7,662.90	141,900.00
43000 · Pumped Waste Permits	3,796.68	3,219.76	576.92	14,553.42	14,397.67	155.75	39,700.00
44000 · Permit & Inspection Fees	0.00	0.00	0.00	876.00	438.00	438.00	1,300.00
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	2,093.26	2,600.00	-506.74	7,800.00
48000 · Other Service Fees	12.00	0.00	12.00	77.00	24.00	53.00	100.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 - REVENUE	26,335.28	21,557.17	4,778.11	1,200,481.17	1,198,177.99	2,303.18	3,858,300.00
Total Income	26,335.28	21,557.17	4,778.11	1,200,481.17	1,198,177.99	2,303.18	3,858,300.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	23,996.84	31,246.16	-7,249.32	108,098.57	140,607.68	-32,509.11	406,200.00
51020MT · Salaries - OT	108.52	41.66	66.86	284.97	166.64	118.33	500.00
51030MT · Salaries - VAC	1,607.91	1,076.08	531.83	6,971.54	4,504.25	2,467.29	26,790.00
51040MT · Salaries - SICK	1,024.57	2,000.00	-975.43	6,148.93	5,900.00	248.93	22,190.00
51050MT · Salaries - HOLIDAY	1,842.08	2,000.00	-157.92	5,098.88	6,000.00	-901.12	25,900.00
51060MT · Salaries - ON CALL / STANDBY	1,935.00	2,504.01	-569.01	9,337.50	8,600.94	736.56	27,730.00
51070MT · Salaries - CALL BACK	80.14	166.66	-86.52	1,131.10	666.64	464.46	2,000.00
51100MT · Payroll Tax	896.27	931.16	-34.89	4,324.86	3,769.94	554.92	10,180.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	1,066.68	-1,066.68	3,200.00
51200MT · Worker's Comp	4,465.83	3,546.92	918.91	20,476.93	15,961.16	4,515.77	46,110.00
51300MT · Employee Group Insurance	6,954.84	7,000.00	-45.16	27,815.87	28,000.00	-184.13	86,400.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,605.84	9,339.24	-733.40	39,240.87	42,026.52	-2,785.65	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	5,920.00	6,933.00	-1,013.00	30,360.00	27,732.00	2,628.00	62,400.00
51600MT · Nationwide ER Match	246.00	307.70	-61.70	1,005.00	1,384.60	-379.60	4,000.00
Total 51-MT · Salaries & Benefit - MAINT	57,683.84	66,959.26	-9,275.42	260,295.02	286,387.05	-26,092.03	845,010.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	51,492.10	57,319.24	-5,827.14	247,595.71	257,936.52	-10,340.81	745,150.00
51020OP · Salaries - OT	0.00	541.67	-541.67	1,241.73	2,166.64	-924.91	6,500.00
51030OP · Salaries - VAC	8,235.54	4,500.00	3,735.54	26,353.11	17,800.00	8,553.11	56,340.00
51040OP · Salaries - SICK	1,384.65	3,399.16	-2,014.51	15,565.15	13,596.64	1,968.51	40,790.00
51050OP · Salaries - HOLIDAY	2,558.86	3,663.08	-1,104.22	9,473.56	10,989.24	-1,515.68	47,620.00
51060OP · Salaries - ON CALL / STANDBY	3,127.50	3,466.66	-339.16	14,185.00	13,866.64	318.36	41,600.00
51070OP · Salaries - Call Back	364.64	166.67	197.97	2,175.12	666.68	1,508.44	2,000.00
51100OP · Payroll Tax	1,054.36	1,433.08	-378.72	5,002.24	6,448.84	-1,446.60	18,630.00
51200OP · Worker's Comp	8,202.30	6,050.00	2,152.30	38,521.70	24,200.00	14,321.70	72,600.00
51300OP · Employee Group Insurance	15,407.65	12,680.00	2,727.65	55,887.65	50,720.00	5,167.65	157,810.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	17,527.26	17,892.30	-365.04	78,306.11	80,515.40	-2,209.29	232,600.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	1,350.00	2,080.00	-730.00	6,750.00	8,320.00	-1,570.00	24,960.00
51600OP · Nationwide ER Match	127.50	115.38	12.12	678.75	519.24	159.51	1,500.00
Total 51-OP · SALARIES & BENEFIT - OP	110,832.36	113,307.24	-2,474.88	501,735.83	487,745.84	13,989.99	1,448,100.00

Crestline Sanitation District
Profit & Loss Budget Performance
October 2024

8:47 AM
 11/04/24
 Accrual Basis

	Oct 24	Budget	\$ Over Budget	Jul - Oct 24	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53400MT - Laboratory Analysis	0.00			0.00			60.00
53900MT - Other Professional Svc	521.60	276.67	244.93	1,665.08	1,106.68	558.40	3,320.00
Total 53-MT - PROFESSIONAL SVC-MAINT	521.60	276.67	244.93	1,665.08	1,106.68	558.40	3,380.00
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	0.00	3,333.34	-3,333.34	0.00	13,333.36	-13,333.36	40,000.00
53400OP - Laboratory Analysis	7,341.27	6,280.83	1,060.44	25,168.35	25,123.32	45.03	75,370.00
53700OP - Permits & Fees	10,791.08	10,900.00	-108.92	21,383.60	22,200.00	-816.40	60,410.00
53900OP - Other Professional	0.00	588.34	-588.34	0.00	2,353.36	-2,353.36	7,060.00
Total 53-OP - PROFESSIONAL SVC - OP	18,132.35	21,102.51	-2,970.16	46,551.95	63,010.04	-16,458.09	182,840.00
54-MT - SERVICE AND SUPPLIES - MAINT							
54021MT - Auto Expense - Fuel	0.00			0.00			0.00
54060MT - Equipment Rental	0.00	125.00	-125.00	0.00	500.00	-500.00	1,500.00
54080MT - Clothing & Laundry	1,451.22	1,221.66	229.56	5,797.60	4,866.64	910.96	14,660.00
54100MT - Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	198.64	2,383.34	-2,184.70	3,095.05	9,533.36	-6,438.31	28,600.00
54182MT - Maintenance of Equipment	1,569.03	785.84	783.19	4,193.42	3,143.36	1,050.06	9,430.00
54184MT - Maintenance of Structures	82.14	163.34	-81.20	497.86	653.36	-155.56	1,960.00
54200MT - Small Tools	79.69	250.84	-171.15	128.59	1,003.36	-874.77	3,010.00
54210MT - Supplies - Shop	267.22	185.00	82.22	291.97	740.00	-448.03	2,220.00
54220MT - Supplies - Field	237.03	145.84	91.19	1,248.50	583.36	665.14	1,750.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	3,884.97	5,260.86	-1,375.89	15,252.93	21,043.44	-5,790.51	63,130.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	2,649.36	2,996.66	-347.30	8,841.69	11,986.64	-3,144.95	35,960.00
54022OP - Auto Expense - Mileage	0.00			100.00			
54023OP - Auto Expense - General	274.04	2,618.34	-2,344.30	11,790.97	10,473.33	1,317.64	31,420.00
54030OP - Communication	1,121.54	442.50	679.04	4,191.58	1,770.00	2,421.58	5,310.00
54040OP - Due & Subscription	0.00	4.16	-4.16	0.00	16.64	-16.64	50.00
54050OP - Equipment Purchase	226.26	416.66	-190.40	895.26	1,666.64	-771.38	5,000.00
54060OP - Equipment Rental	0.00	224.16	-224.16	0.00	896.64	-896.64	2,690.00
54070OP - Insurance	11,134.16	15,262.75	-4,128.59	44,536.64	61,051.00	-16,514.36	183,153.00
54075OP - Insurance - Vehicle	3,945.20	3,308.33	636.87	15,780.80	13,233.32	2,547.48	39,700.00
54080OP - Clothing & Laundry	632.13	1,178.33	-546.20	3,102.62	4,713.32	-1,610.70	14,140.00
54090OP - Lodge & Meals	1,336.87	168.34	1,168.53	1,653.63	673.34	980.29	2,020.00
54100OP - Misc Expense	0.00	11.66	-11.66	139.82	46.64	93.18	140.00
54182OP - Maintenance of Equipment	14,751.77	5,740.83	9,010.94	36,687.50	22,963.32	13,724.18	68,890.00
54184OP - Maintenance of Structures	1,500.79	2,830.00	-1,329.21	5,660.36	11,320.00	-5,659.64	33,960.00
54185OP - Memberships/Certifications	9,816.00	8,738.00	1,078.00	15,792.65	22,158.00	-6,365.35	35,650.00
54190OP - Safety Equipment	0.00	671.66	-671.66	3,306.87	2,686.64	620.23	8,060.00
54200OP - Small Tools	26.93	320.84	-293.91	1,064.66	1,283.36	-218.70	3,850.00
54220OP - Supplies	762.73	346.66	416.07	4,050.75	1,386.64	2,664.11	4,160.00
54310OP - Special Dept - Chlorine / Salt	5,871.61	3,355.83	2,515.78	24,674.92	13,423.32	11,251.60	40,270.00
54320OP - Special Dept - Sludge /Chemical	0.00	5,076.67	-5,076.67	11,282.31	20,306.68	-9,024.37	60,920.00
54330OP - Special Dept - Oxygen/Propane	0.00	0.00	0.00	1,779.00	2,000.00	-220.92	4,770.00
54340OP - Special Dept - Emergency	0.00	2,083.34	-2,083.34	0.00	8,333.36	-8,333.36	25,000.00
54400OP - Training	50.00	1,666.66	-1,616.66	2,127.43	6,666.64	-4,539.21	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	54,099.39	57,462.38	-3,362.99	197,469.54	219,055.47	-21,595.93	625,113.00

Crestline Sanitation District Profit & Loss Budget Performance October 2024

	Oct 24	Budget	\$ Over Budget	Jul - Oct 24	YTD Budget	\$ Over Budget	Annual Budget
56 - UTILITIES - OP							
56100OP · Telephone	5,474.42	5,954.16	-479.74	21,691.64	23,816.64	-2,125.00	71,450.00
56210OP · Utilities - Electric	11,512.75	12,000.00	-487.25	54,306.48	56,000.00	-1,693.52	149,150.00
56220OP · Utilities - Gas	60.04	60.00	0.04	197.14	150.00	47.14	9,080.00
56230OP · Utilities - Water	1,001.15	900.00	101.15	4,523.30	3,970.00	553.30	10,970.00
56240OP · Utilities - Trash	765.95	856.66	-90.71	2,983.71	3,426.64	-442.93	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	18,814.31	19,770.82	-956.51	85,262.27	88,063.28	-2,801.01	252,500.00
59-MT - Depreciation - MAINT							
59100MT · Depreciation Expense	22,668.34	22,668.33	0.01	90,673.36	90,673.32	0.04	272,020.00
Total 59-MT - Depreciation - MAINT	22,668.34	22,668.33	0.01	90,673.36	90,673.32	0.04	272,020.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	24,057.50	24,057.50	0.00	96,230.00	96,230.00	0.00	288,690.00
Total 59-OP · DEPR & AMORT - OP	24,057.50	24,057.50	0.00	96,230.00	96,230.00	0.00	288,690.00
Total COGS	310,694.66	330,865.57	-20,170.91	1,295,125.98	1,353,315.12	-58,189.14	3,980,783.00
Gross Profit	-284,359.38	-309,308.40	24,949.02	-94,644.81	-155,137.13	60,492.32	-122,483.00
Expense							
61 - SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	22,877.00	21,434.62	1,442.38	104,119.04	96,455.76	7,663.28	278,650.00
61020 · Salaries - OT ADM	56.06	104.16	-48.10	98.11	416.64	-318.53	1,250.00
61030 · Salaries - VAC ADM	834.88	3,080.00	-2,245.12	3,736.15	12,320.00	-8,583.85	36,960.00
61040 · Salaries - SICK ADM	99.32	694.17	-594.85	624.82	2,776.68	-2,151.86	8,330.00
61050 · Salaries - HOLIDAY ADM	1,244.80	1,327.70	-82.90	3,734.40	3,983.10	-248.70	17,260.00
61100 · Payroll Tax - ADM	557.90	760.76	-202.86	2,753.82	3,423.48	-669.66	9,890.00
61200 · Worker's Comp - ADM	274.75	216.92	57.83	1,229.38	976.16	253.22	2,820.00
61300 · Employee Group Insurance - ADM	6,518.86	5,162.50	1,356.36	26,128.78	20,650.00	5,478.78	65,550.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	6,465.42	6,401.54	63.88	29,522.70	28,806.92	715.78	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	1,031.25	969.24	62.01	2,800.00
Total 61 - SALARIES AND BENEFIT - ADM	39,158.99	39,397.75	-238.76	172,978.45	170,777.98	2,200.47	506,730.00
62 - BOARD EXPENSES							
62100 · Board Director's Fee	600.00	1,500.00	-900.00	2,800.00	6,000.00	-3,200.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.66	-66.66	0.00	266.64	-266.64	800.00
62400 · Board Exp - Education & Training	0.00	16.66	-16.66	0.00	66.64	-66.64	200.00
Total 62 - BOARD EXPENSES	600.00	1,583.32	-983.32	2,800.00	6,333.28	-3,533.28	19,000.00
63 - PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	8,500.00	-8,500.00	19,466.00	23,301.00	-3,835.00	49,120.00
63200 · County Services	12.00	16.66	-4.66	28.00	66.64	-38.64	200.00
63300 · Legal	0.00	4,000.00	-4,000.00	7,586.25	16,500.00	-8,913.75	50,000.00
63500 · Software Support - ADM	956.33	640.83	315.50	2,782.66	2,563.32	219.34	7,690.00
63900 · Other Professional - ADM	4,457.32	4,500.00	-42.68	14,484.14	14,000.00	484.14	39,410.00
Total 63 - PROFESSIONAL SVC - ADM	5,425.65	17,657.49	-12,231.84	44,347.05	56,430.96	-12,083.91	146,420.00

Crestline Sanitation District
Profit & Loss Budget Performance
October 2024

8:47 AM
 11/04/24
 Accrual Basis

	Oct 24	Budget	\$ Over Budget	Jul - Oct 24	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00	1,638.65	-124.16	1,800.00	5,471.53	-1,174.48	15,490.00
64030 · Bank Charges	1,514.49	561.66	-561.66	4,297.05	2,246.64	-2,246.64	6,740.00
64040 · Computer Expense	0.00	570.00	-218.04	1,317.88	2,280.00	-962.12	6,840.00
64045 · Due & Subscription	351.96	740.83	-20.83	2,880.00	2,963.32	-83.32	8,890.00
64080 · Janitorial Service	720.00	120.00	-120.00	0.00	1,205.00	-1,205.00	4,340.00
64090 · Lease Equipment - ADM	0.00	0.00	0.00	0.00	0.00	0.00	590.00
64095 · Legal Notice	0.00	592.50	-257.49	1,912.99	2,370.00	-457.01	7,110.00
64120 · Office Expense	335.01	487.50	-30.91	1,738.93	1,950.00	-211.07	5,850.00
64130 · Office Supplies	456.59	5.00	-5.00	3.59	20.00	-16.41	60.00
64135 · Penalties	503.00	432.50	70.50	2,012.00	1,730.00	282.00	5,190.00
64140 · Pest Control	0.00	165.00	-165.00	6,018.40	6,630.00	-611.60	20,030.00
64150 · Postage & Delivery	0.00	250.00	-250.00	4,541.73	4,900.00	-358.27	10,800.00
64160 · Printing & Publications	873.00	862.50	10.50	2,732.00	3,450.00	-718.00	10,350.00
64170 · Public Relation	0.00	210.00	-210.00	686.13	840.00	-153.87	2,520.00
64180 · Maintenance of Equipment	9.26	666.66	-657.40	2,480.66	2,666.64	-185.98	8,000.00
64190 · Maintenance of Structure	0.00	416.66	-416.66	1,055.40	1,666.64	-611.24	5,000.00
64230 · Training	0.00	25.00	-25.00	0.00	100.00	-100.00	300.00
64240 · Travel	272.03	100.00	172.03	901.92	400.00	501.92	1,200.00
64245 · Lodge - Meals	184.00	216.92	-32.92	840.00	976.16	-136.16	2,820.00
Total 64 · SERVICES AND SUPPLIES - ADM	5,619.34	8,061.38	-2,442.04	35,218.68	41,865.93	-6,647.25	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	2,266.68	2,266.64	0.04	6,800.00
Total 69 · DEPR & AMORT - ADM	566.67	566.66	0.01	2,266.68	2,266.64	0.04	6,800.00
Total Expense	51,370.65	67,266.60	-15,895.95	257,610.86	277,674.79	-20,063.93	805,560.00
Net Ordinary Income	-335,730.03	-376,575.00	40,844.97	-352,255.67	-432,811.92	80,556.25	-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
October 2024

	Oct 24	Budget	\$ Over Budget	Jul - Oct 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	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	53,995.86	10,608.33	43,387.53	168,288.86	42,433.32	125,855.54	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	-8,691.28	0.00	-8,691.28	92,218.72	0.00	92,218.72	0.00
78000 · Gain / Loss on Sales of Fixed A	3,750.00	0.00	3,750.00	880.09	0.00	0.00	0.00
79200 · Worker's Comp Insurance Claim	0.00	0.00	0.00	0.00	0.00	0.00	300.00
79500 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 79 · OTHER INCOMES	49,054.58	10,608.33	38,446.25	265,137.67	42,433.32	222,704.35	127,600.00
Total Other Income	49,054.58	10,608.33	38,446.25	283,409.49	53,333.32	230,076.17	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.	3,930.00			17,557.22			
90002 · SCADA System Upgrades	5,043.62			16,619.73			
90011 · Slip Lining & Manhole Raising	110,383.00			136,383.00			
91000 · HC Engineering & Mgmt	12,864.81			35,599.17			
91005 · HC Dewatering Bldg & Clarifier	0.00			366,798.33			
91006 · HC Washer Compactor	0.00			59,502.79			
92004 · SC WWTP Slope Repair	11,190.74			59,850.36			
99999 · Capital Projects Offset	-143,382.23			-692,195.10			
Total 90 · CAPITAL PROJECTS	29.94			115.50			
Total Other Expense	29.94	0.00	29.94	115.50	0.00	115.50	4,100.00
Net Other Income	49,024.64	10,608.33	38,416.31	283,293.99	53,333.32	229,960.67	1,813,400.00
Net Income	-286,705.39	-365,966.67	79,261.28	-68,961.68	-379,478.60	310,516.92	885,357.00

Crestline Sanitation District Statement of Cash Flows October 2024

	Oct 24
OPERATING ACTIVITIES	
Net Income	-286,705.39
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	146,855.46
12100 · A/R - Pilot Rock	143.26
12400 · COBRA Receivable	3,587.43
12410 · COBRA Dental	240.13
12700 · Pumped Waste	896.74
14100 · Prepaid Expense	316.33
14200 · Prepaid Insurance	16,375.15
14300 · Prepaid Worker's Comp	12,942.88
20000 · Accounts Payable	-35,298.41
21600 · Employee Appreciation Fund	318.29
22000 · Payroll Liabilities	-371.35
22200 · Retirement Payable	-20,045.51
Net cash provided by Operating Activities	-160,744.99
INVESTING ACTIVITIES	
15400 · Vehicles	34,650.00
16200 · Accm.Depr - Improvement to Land	8,252.48
16300 · Accm Depr - Structures & Imprv	30,764.17
16400 · Accm Depr - Vehicles	-29,878.28
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	-110,383.00
17340 · SCADA System	-5,013.68
17850 · N.O.V.	-3,930.00
17891 · HC Engineering & Mgmt	-12,864.81
17901 · SC WWTP Slope Engineering	-11,190.74
Net cash provided by Investing Activities	-96,089.72
Net cash increase for period	-256,834.71
Cash at beginning of period	13,576,324.08
Cash at end of period	13,319,489.37

