



**Crestline Sanitation District  
Quarterly Investment Report  
March 31, 2024**

**Cash and Investments**

Account Type / Financial Institution	Yield	Maturity	Balance at 3/31/2024	Balance at 12/31/2023
<b>Cash and Cash Equivalents</b>				
California Bank & Trust General Checking	N/A	N/A	\$ 3,380,213	\$ 3,654,242
California Bank & Trust Payroll Checking	N/A	N/A	85,769	34,733
Petty Cash & Change Fund	N/A	N/A	500	500
Total Cash and Cash Equivalents			<u>3,466,482</u>	<u>3,689,475</u>
<b>Investments</b>				
Local Agency Investment Fund	3.93%		2,621,658	1,605,532
Zions Institutional Liquidity Management				
Money Market Mutual Funds	5.25%	N/A	567,048	541,567
Certificates of Deposit	0.5%-4.6%	9/2024 - 3/2027	1,322,571	815,328
Corporate Notes/Bonds	5.69%	4/12/2024	250,018	250,067
Government Agencies	0.48% - 0.78%	8/2024 - 10/2025	1,517,708	1,758,757
U.S. Obligations	0.5% - 1.1%	9/2024 - 8/2026	1,457,441	1,701,838
Zions Total			5,114,786	5,067,557
CalTRUST:				
Short Term Fund	5.21%	N/A	346,654	343,106
Medium Term Fund	3.96%	N/A	449,283	447,713
CalTRUST Total			795,937	790,819
Total Investments			<u>8,532,381</u>	<u>7,463,908</u>
Total Cash and Investments			<u>\$ 11,998,863</u>	<u>\$ 11,153,383</u>

Note: The balances above are reported at market value as provided by the financial institutions on the bank statements. The cost/par/book value of the investments are substantially the same as the market value due to the type of investments held by the District. The maturity dates of the investments range from less than a year to 3.5 years, and are laddered to support the District's operating cash flow.

**Investment Compliance with the California Government Code and the District's Investment Policy**

The table below identifies investment compliance metrics in accordance with Section 53601 of the California Government Code and the District's investment policy, where more restrictive.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer	Required Rating	In Compliance at 3/31/2024
U.S. Treasury Bills, Notes or Bonds	5 years	None	None	None	Yes
U.S. Agency Securities	5 years	None	None	None	Yes
Negotiable Certificates of Deposit	5 years	30%	None	None	Yes
Medium Term Corporate Notes	5 years	30%	None	A*	Yes
Money Market Mutual Funds	5 years	20%	None	AAA	Yes
California Local Agency Investment Fund	N/A	None	\$75,000,000	None	Yes

\* Medium term corporate notes must be rated at least A by at least one nationally recognized rating service at the time of purchase.

The District is able to meet its expenditure requirements for the next six-month period. All investments listed on this Investment Report and held by the District are in compliance with the District's Statement of Investment Policy.





# Crestline Sanitation District

## Executive Summary - March 2024

### SUMMARY STATEMENT OF NET POSITION

	2/29/2024			
	3/31/2024	3/31/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 11,952,607	\$ 7,558,917	\$ 4,393,690	\$ 10,474,208
Receivables	1,337,123	1,544,848	(207,725)	1,297,170
Other current assets	109,173	131,912	(22,739)	186,635
Total current assets	13,398,903	9,235,677	4,163,226	11,958,013
Capital assets, net	21,648,610	15,186,732	6,461,878	19,578,584
Deferred outflows of resources	1,863,924	1,903,001	(39,077)	1,870,437
Total Assets and Deferred Outflows of Resources	36,911,437	26,325,410	10,586,027	33,407,034
Current liabilities	196,493	188,254	8,239	405,697
Noncurrent liabilities	12,001,821	1,661,243	10,340,578	8,914,455
Deferred inflows of resources	1,695,742	2,617,143	(921,401)	1,849,309
Total Liabilities and Deferred Inflows of Resources	13,894,056	4,466,640	9,427,416	11,169,461
Net Position	\$ 23,017,381	\$ 21,858,770	\$ 1,158,611	\$ 22,237,573

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

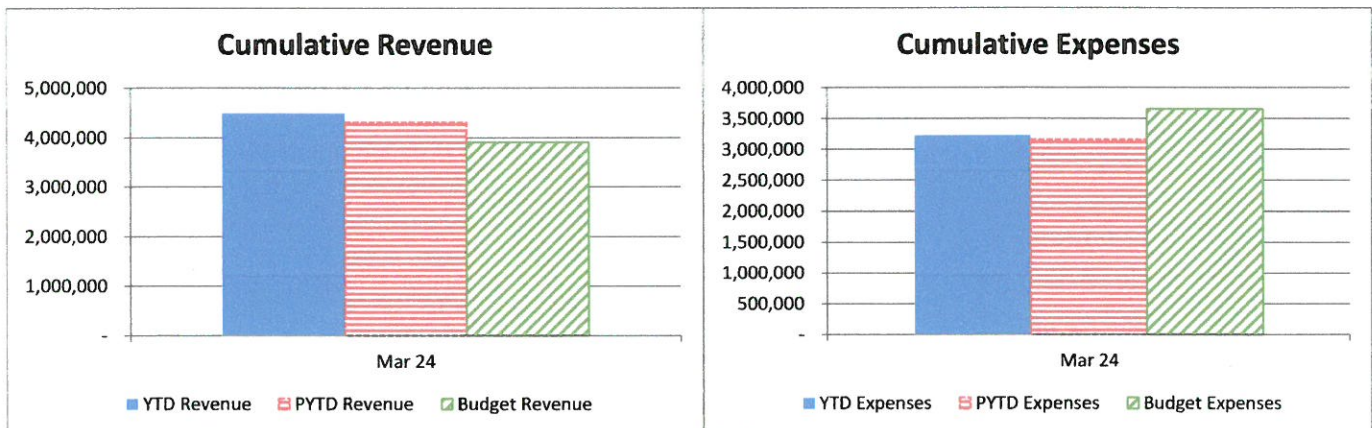
	Mar 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 560,361	\$ 3,000,806	\$ 2,942,152	\$ 58,654
Operating expenses	(280,301)	(2,574,608)	(2,884,162)	309,554
Administrative expenses	(78,169)	(648,110)	(768,833)	120,723
Other income	139,837	1,495,286	960,553	534,733
Other expenses	(280)	(2,664)	(2,370)	(294)
Change in net position	\$ 341,448	\$ 1,270,710	\$ 247,340	\$ 1,023,370

### LIQUIDITY RATIOS

	3/31/2024	3/31/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	60.8	40.2	20.6	44.4
Current ratio (current assets / current liabilities)	68.2	49.1	19.1	50.6
Working capital (current assets - current liabilities)	\$ 13,202,410	\$ 9,047,423	\$ 4,154,987	\$ 11,552,316

### CAPITAL BUDGET

	Mar 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 22,531	\$ 354,465	\$ 1,992,600	\$ 1,638,135
Master Plan Projects	99,539	2,746,349	6,000,000	3,253,651





# Crestline Sanitation District

## Profit & Loss Budget Performance

### March 2024

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Accrual Basis

Ordinary Income/Expense	Mar 24	Budget	\$ Over Budget	Jul '23 - Mar 24	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>							
40 - REVENUE							
41000 - Sewer Service Fees	555,498.06	554,300.00	1,198.06	2,787,730.89	2,785,200.00	2,530.89	3,351,100.00
42000 - Sewer Penalties	-364.02	0.00	-364.02	86,632.92	66,000.00	20,632.92	121,000.00
43000 - Pumped Waste Permits	4,577.10	2,000.00	2,577.10	31,319.64	24,500.00	6,819.64	35,300.00
44000 - Permit & Inspection Fees	0.00	0.00	0.00	657.00	438.00	219.00	1,000.00
46000 - Cleghorn State Reimbursement	0.00	0.00	0.00	88,352.94	60,000.00	28,352.94	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	6,077.29	5,850.00	227.29	7,800.00
48000 - Other Service Fees	0.00	0.00	0.00	36.00	164.00	-128.00	200.00
49000 - Other Charges	0.00	0.00	0.00	-0.20	0.00	-0.20	0.00
<b>Total 40 - REVENUE</b>	<b>560,361.14</b>	<b>556,950.00</b>	<b>3,411.14</b>	<b>3,000,806.48</b>	<b>2,942,152.00</b>	<b>58,654.48</b>	<b>3,636,400.00</b>
<b>Total Income</b>	<b>560,361.14</b>	<b>556,950.00</b>	<b>3,411.14</b>	<b>3,000,806.48</b>	<b>2,942,152.00</b>	<b>58,654.48</b>	<b>3,636,400.00</b>
<b>Cost of Goods Sold</b>							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	24,909.42	34,100.00	-9,190.58	232,608.98	324,905.00	-92,296.02	445,210.00
51020MT - Salaries - OT	98.44	0.00	98.44	1,468.19	500.00	968.19	500.00
51030MT - Salaries - VAC	930.64	2,300.00	-1,369.36	11,742.26	17,700.00	-5,957.74	26,700.00
51040MT - Salaries - SICK	938.50	1,500.00	-561.50	8,222.93	19,100.00	-10,877.07	24,130.00
51050MT - Salaries - HOLIDAY	1,523.04	541.00	982.04	18,070.64	24,921.00	-6,850.36	28,170.00
51060MT - Salaries - ON CALL / STANDBY	2,723.75	2,600.00	123.75	23,836.25	21,430.00	2,406.25	27,730.00
51070MT - Salaries - CALL BACK	152.68	300.00	-147.32	2,803.70	1,600.00	1,203.70	2,000.00
51100MT - Payroll Tax	443.35	850.00	-406.65	5,797.25	8,070.00	-2,272.75	11,040.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	2,400.01	-2,400.01	3,200.00
51200MT - Worker's Comp	3,832.47	3,940.00	-107.53	38,819.87	37,450.00	1,369.87	51,260.00
51300MT - Employee Group Insurance	6,085.51	9,885.00	-3,819.49	58,871.02	87,855.00	-28,983.98	117,510.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	9,491.04	13,700.00	-4,208.96	85,241.63	130,185.00	-44,943.37	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	0.00	0.00	19,190.00	44,000.00	-24,810.00	59,280.00
51600MT - Nationwide ER Match	246.00	330.00	-84.00	4,121.00	3,140.00	981.00	4,300.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>51,354.84</b>	<b>70,312.67</b>	<b>-18,957.83</b>	<b>510,793.72</b>	<b>723,256.01</b>	<b>-212,462.29</b>	<b>979,200.00</b>
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	45,507.61	48,710.00	-3,202.39	448,461.48	462,750.00	-14,288.52	633,240.00
51020OP - Salaries - OT	49.13	1,800.00	-1,750.87	1,744.65	5,310.00	-3,565.35	6,500.00
51030OP - Salaries - VAC	6,324.11	4,000.00	2,324.11	35,880.02	37,080.00	-1,199.98	49,080.00
51040OP - Salaries - SICK	3,348.83	2,000.00	1,348.83	24,608.42	25,600.00	-991.58	34,600.00
51050OP - Salaries - HOLIDAY	1,769.31	0.00	1,769.31	33,088.28	37,284.00	-4,195.72	40,390.00
51060OP - Salaries - ON CALL / STANDBY	2,700.00	3,000.00	-300.00	28,087.88	31,600.00	-3,512.12	41,600.00
51070OP - Salaries - Call Back	335.64	166.66	168.98	4,498.28	1,500.02	2,998.26	2,000.00
51100OP - Payroll Tax	1,138.55	1,230.00	-91.45	10,314.86	11,680.00	-1,365.14	15,980.00
51200OP - Worker's Comp	7,669.06	4,910.00	2,759.06	72,080.30	46,645.00	25,435.30	63,830.00
51300OP - Employee Group Insurance	12,245.14	12,640.00	-394.86	121,687.05	112,320.00	9,367.05	150,240.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	17,405.16	20,819.00	-3,413.84	163,421.27	197,782.00	-34,360.73	270,650.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal OP Workers	3,885.80	2,080.00	1,805.80	27,386.50	18,720.00	8,666.50	24,960.00
51600OP - Nationwide ER Match	157.50	172.00	-14.50	1,470.00	1,636.00	-166.00	2,240.00
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>102,635.84</b>	<b>101,527.66</b>	<b>1,008.18</b>	<b>972,728.99</b>	<b>989,907.02</b>	<b>-17,178.03</b>	<b>1,335,310.00</b>



# Crestline Sanitation District

## Profit & Loss Budget Performance

### March 2024

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Accrual Basis

	Mar 24	Budget	\$ Over Budget	Jul '23 - Mar 24	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53900MT · Other Professional Svc	141.28	200.00	-58.72	2,501.19	3,000.00	-498.81	3,600.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>141.28</b>	<b>200.00</b>	<b>-58.72</b>	<b>2,501.19</b>	<b>3,000.00</b>	<b>-498.81</b>	<b>3,600.00</b>
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	0.00	0.00	0.00	15,000.00	-15,000.00	15,000.00
53400OP · Laboratory Analysis	4,534.47	3,900.00	634.47	54,757.67	40,820.00	13,937.67	58,520.00
53700OP · Permits & Fees	1,170.17	1,100.00	70.17	57,046.73	54,430.00	2,616.73	54,980.00
53900OP · Other Professional	80.00	800.00	-720.00	5,997.50	1,490.00	4,507.50	1,490.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>5,784.64</b>	<b>5,800.00</b>	<b>-15.36</b>	<b>117,801.90</b>	<b>111,740.00</b>	<b>6,061.90</b>	<b>129,990.00</b>
54-INT · SERVICE AND SUPPLIES - MAINT							
54060MT · Equipment Rental	0.00	0.00	0.00	0.00	850.00	-850.00	850.00
54080MT · Clothing & Laundry	806.44	1,166.00	-359.56	9,519.26	11,078.00	-1,558.74	15,160.00
54100MT · Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	180.00	2,349.17	-2,169.17	18,020.26	21,142.49	-3,122.23	28,190.00
54182MT · Maintenance of Equipment	-262.70	1,113.33	-1,376.03	4,259.37	10,019.99	-5,760.62	13,360.00
54184MT · Maintenance of Structures	6,717.94	198.33	6,519.61	7,789.28	6,004.27	1,785.01	2,380.00
54200MT · Small Tools	0.00	170.83	-170.83	2,183.14	1,537.51	645.63	2,050.00
54210MT · Supplies - Shop	139.67	207.50	-67.83	1,420.96	1,867.50	-446.54	2,490.00
54220MT · Supplies - Field	201.69	123.33	78.36	1,366.75	1,110.01	256.74	1,480.00
<b>Total 54-INT · SERVICE AND SUPPLIES - MAINT</b>	<b>7,783.04</b>	<b>5,328.49</b>	<b>2,454.55</b>	<b>44,559.02</b>	<b>49,390.51</b>	<b>-4,831.49</b>	<b>65,960.00</b>
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,117.01	3,405.83	-288.82	23,413.12	30,652.49	-7,239.37	40,870.00
54023OP · Auto Expense - General	1,527.49	901.67	625.82	27,429.65	8,114.99	19,314.66	10,820.00
54030OP · Communication	953.31	402.50	550.81	4,503.04	3,622.50	880.54	4,830.00
54040OP · Due & Subscription	0.00	10.84	-10.84	0.00	97.48	-97.48	130.00
54050OP · Equipment Purchase	7,972.23	0.00	7,972.23	11,743.85	2,850.00	9,093.85	2,850.00
54060OP · Equipment Rental	0.00	640.00	-640.00	0.00	5,760.00	-5,760.00	7,680.00
54070OP · Insurance	8,117.95	12,936.34	-4,818.39	73,061.55	116,426.98	-43,365.43	155,236.00
54075OP · Insurance - Vehicle	3,126.41	3,197.50	-71.09	28,137.69	28,777.50	-639.81	38,370.00
54080OP · Clothing & Laundry	643.89	1,036.00	-392.11	7,842.39	9,838.00	-1,995.61	13,460.00
54090OP · Lodge & Meals	0.00	160.00	-160.00	1,232.90	1,440.00	-207.10	1,920.00
54100OP · Misc Expense	0.00	10.84	-10.84	0.00	97.48	-97.48	130.00
54182OP · Maintenance of Equipment	2,524.17	6,371.67	-3,847.50	42,690.80	57,344.99	-14,654.19	76,460.00
54184OP · Maintenance of Structures	777.01	1,157.50	-380.49	28,484.47	10,417.50	18,066.97	13,890.00
54185OP · Memberships/Certifications	1,002.00	606.00	396.00	32,676.19	34,293.00	-1,616.81	35,960.00
54190OP · Safety Equipment	1,607.03	450.84	1,156.19	6,553.60	4,057.48	2,496.12	5,410.00
54200OP · Small Tools	0.00	99.17	-99.17	3,265.08	892.49	2,372.59	1,190.00
54220OP · Supplies	470.77	326.67	144.10	3,119.80	2,939.99	179.81	3,820.00
54310OP · Special Dept - Chlorine / Salt	3,633.85	2,816.66	817.19	30,714.09	25,350.02	5,364.07	33,800.00
54320OP · Special Dept - Sludge /Chemical	2,256.00	4,133.34	-1,877.34	43,738.90	37,199.98	6,538.92	49,600.00
54330OP · Special Dept - Oxygen/Propane	0.00	501.67	-501.67	2,528.89	4,514.99	-1,986.10	6,020.00
54340OP · Special Dept - Emergency	0.00	2,083.34	-2,083.34	0.00	18,749.98	-18,749.98	25,000.00
54400OP · Training	2,550.00	1,667.00	883.00	9,189.16	14,999.00	-5,809.84	20,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>40,279.12</b>	<b>42,915.38</b>	<b>-2,636.26</b>	<b>380,325.17</b>	<b>418,236.84</b>	<b>-37,911.67</b>	<b>547,346.00</b>

# Crestline Sanitation District Profit & Loss Budget Performance March 2024

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Accrual Basis

	Mar 24	Budget	\$ Over Budget	Jul '23 - Mar 24	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100P · Telephone	5,442.96	5,570.84	-127.88	48,105.32	50,137.48	-2,032.16	66,850.00
562100P · Utilities - Electric	22,458.18	11,425.84	11,032.34	106,655.94	104,995.00	1,660.94	144,350.00
562200P · Utilities - Gas	1,278.39	2,345.68	-1,067.29	4,846.12	9,471.43	-4,625.31	11,810.00
562300P · Utilities - Water	1,273.30	709.00	564.30	7,936.75	8,660.00	-723.25	11,260.00
562400P · Utilities - Trash	862.26	639.17	223.09	7,425.91	5,752.49	1,673.42	7,670.00
563000P · Refuse Disposal	0.00	0.00	0.00	960.00	1,420.00	-460.00	1,420.00
<b>Total 56 · UTILITIES - OP</b>	<b>31,315.09</b>	<b>20,690.53</b>	<b>10,624.56</b>	<b>175,930.04</b>	<b>180,436.40</b>	<b>-4,506.36</b>	<b>243,360.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	182,798.82	197,797.50	-14,998.68	263,730.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>20,310.98</b>	<b>21,977.50</b>	<b>-1,666.52</b>	<b>182,798.82</b>	<b>197,797.50</b>	<b>-14,998.68</b>	<b>263,730.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
591000OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	187,169.40	210,397.50	-23,228.10	280,530.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>20,796.60</b>	<b>23,377.50</b>	<b>-2,580.90</b>	<b>187,169.40</b>	<b>210,397.50</b>	<b>-23,228.10</b>	<b>280,530.00</b>
<b>Total COGS</b>	<b>280,301.43</b>	<b>292,129.73</b>	<b>-11,828.30</b>	<b>2,574,608.25</b>	<b>2,884,161.78</b>	<b>-309,553.53</b>	<b>3,849,026.00</b>
<b>Gross Profit</b>	<b>280,059.71</b>	<b>264,820.27</b>	<b>15,239.44</b>	<b>426,198.23</b>	<b>57,990.22</b>	<b>368,208.01</b>	<b>-212,626.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	22,359.60	24,580.00	-2,220.40	217,386.13	233,520.00	-16,133.87	319,560.00
61020 · Salaries - OT ADM	50.81	171.70	-120.89	525.98	1,607.41	-1,081.43	2,150.00
61030 · Salaries - VAC ADM	0.00	3,673.34	-3,673.34	13,229.70	33,059.98	-19,830.28	44,080.00
61040 · Salaries - SICK ADM	0.00	700.00	-700.00	34,240.24	8,650.00	25,590.24	10,750.00
61050 · Salaries - HOLIDAY ADM	1,168.40	0.00	1,168.40	15,832.92	18,545.00	-2,712.08	20,090.00
61100 · Payroll Tax - ADM	527.19	880.00	-352.81	7,394.52	8,360.00	-965.48	11,440.00
61200 · Worker's Comp - ADM	257.80	244.00	13.80	3,077.05	2,317.00	760.05	3,170.00
61300 · Employee Group Insurance - ADM	8,521.58	5,898.34	2,623.24	67,301.56	53,084.98	14,216.58	70,780.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	7,204.60	10,966.00	-3,761.40	85,492.09	104,183.00	-18,690.91	142,570.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	222.50	230.00	-7.50	1,846.25	2,185.00	-338.75	2,990.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>40,312.48</b>	<b>47,343.38</b>	<b>-7,030.90</b>	<b>446,326.44</b>	<b>465,512.37</b>	<b>-19,185.93</b>	<b>627,560.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	500.00	1,500.00	-1,000.00	4,311.58	13,500.00	-9,188.42	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	0.00	599.99	-599.99	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	149.99	-149.99	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>500.00</b>	<b>1,583.34</b>	<b>-1,083.34</b>	<b>4,311.58</b>	<b>14,249.98</b>	<b>-9,938.40</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	3,025.00	-3,025.00	33,662.07	39,970.76	-6,308.69	51,890.00
63200 · County Services	6.00	33.34	-27.34	62.00	299.98	-237.98	400.00
63300 · Legal	0.00	4,166.67	-4,166.67	16,312.50	37,499.99	-21,187.49	50,000.00
63500 · Software Support - ADM	565.00	810.52	-245.52	5,085.00	5,109.46	-24.46	7,100.00
63900 · Other Professional - ADM	28,188.65	5,086.33	23,102.32	51,472.96	104,148.77	-52,675.81	113,310.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>28,759.65</b>	<b>13,121.86</b>	<b>15,637.79</b>	<b>106,594.53</b>	<b>187,028.96</b>	<b>-80,434.43</b>	<b>222,700.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**March 2024**

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 Accrual Basis

	Mar 24	Budget	\$ Over Budget	Jul '23 - Mar 24	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64030 · Bank Charges	620.15	874.34	-254.19	10,301.80	11,973.76	-1,671.96	16,170.00
64040 · Computer Expense	0.00	0.00	0.00	2,444.31	4,554.84	-2,110.53	8,530.00
64045 · Due & Subscription	375.98	431.96	-55.98	4,984.51	3,622.51	1,362.00	5,090.00
64080 · Janitorial Service	720.00	720.00	0.00	6,300.00	6,740.00	-440.00	8,900.00
64090 · Lease Equipment - ADM	48.49	48.49	0.00	3,288.07	2,527.50	760.57	3,370.00
64095 · Legal Notice	0.00	0.00	0.00	193.00	360.00	-167.00	720.00
64120 · Office Expense	638.16	295.84	342.32	6,148.79	2,662.48	3,486.31	3,550.00
64130 · Office Supplies	246.68	525.84	-279.16	3,680.70	4,732.48	-1,051.78	6,310.00
64135 · Penalties	0.00	12.50	-12.50	3.17	112.50	-109.33	150.00
64140 · Pest Control	688.00	415.00	273.00	3,967.00	3,735.00	232.00	4,980.00
64150 · Postage & Delivery	3,060.50	3,162.00	-101.50	15,405.70	16,608.00	-1,202.30	20,170.00
64160 · Printing & Publications	0.00	2,000.00	-2,000.00	7,981.59	12,627.66	-4,646.07	12,930.00
64170 · Public Relation	715.00	926.40	-211.40	6,360.24	8,655.60	-2,295.36	11,940.00
64180 · Maintenance of Equipment	228.71	210.00	18.71	2,058.39	1,890.00	168.39	2,520.00
64190 · Maintenance of Structure	137.92	1,250.00	-1,112.08	5,320.92	11,250.00	-5,929.08	15,000.00
64230 · Training	0.00	416.67	-416.67	2,596.00	3,749.99	-1,153.99	5,000.00
64240 · Travel	0.00	0.00	0.00	245.34	22.50	222.84	300.00
64245 · Lodge - Meals	70.00	100.00	-30.00	2,541.94	900.00	1,641.94	1,200.00
66000 · Payroll Expenses	564.00	66.50	497.50	2,709.75	591.50	2,118.25	840.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>8,113.59</b>	<b>11,455.54</b>	<b>-3,341.95</b>	<b>86,531.22</b>	<b>97,316.32</b>	<b>-10,785.10</b>	<b>127,670.00</b>
<b>68 · BAD DEBTS</b>							
68100 · Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	4,490.00
<b>Total 68 · BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,490.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	482.86	525.00	-42.14	4,345.74	4,725.00	-379.26	6,300.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>482.86</b>	<b>525.00</b>	<b>-42.14</b>	<b>4,345.74</b>	<b>4,725.00</b>	<b>-379.26</b>	<b>6,300.00</b>
<b>Total Expense</b>	<b>78,168.58</b>	<b>74,029.12</b>	<b>4,139.46</b>	<b>648,109.51</b>	<b>768,832.63</b>	<b>-120,723.12</b>	<b>1,007,740.00</b>
<b>Net Ordinary Income</b>	<b>201,891.13</b>	<b>190,791.15</b>	<b>11,099.98</b>	<b>-221,911.28</b>	<b>-710,842.41</b>	<b>488,931.13</b>	<b>-1,220,366.00</b>
<b>Other Income/Expense</b>							
<b>71 · PROP TAXES</b>							
71100 · Prop Taxes- CURR SEC & UNSEC1%	111,935.05	123,758.76	-11,823.71	1,057,872.61	842,523.76	215,348.85	1,367,800.00
71300 · Prop Taxes-PRI SEC & UNSEC	779.73	870.24	-90.51	26,502.38	14,777.54	11,724.84	16,700.00
71500 · Int & Pen Delinquent Taxes	108.96	111.73	-2.77	1,678.78	1,296.67	382.11	1,400.00
<b>Total 71 · PROP TAXES</b>	<b>112,823.74</b>	<b>124,740.73</b>	<b>-11,916.99</b>	<b>1,086,053.77</b>	<b>858,597.97</b>	<b>227,455.80</b>	<b>1,385,900.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
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	80.56	0.00	80.56	568.22	0.00	568.22	1,200.00
72500 · Special Assessment SU01-DLQ&PEN	902.08	3,153.91	-2,251.83	12,628.46	7,704.24	4,924.22	15,700.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>982.64</b>	<b>3,153.91</b>	<b>-2,171.27</b>	<b>24,016.68</b>	<b>18,704.24</b>	<b>5,312.44</b>	<b>27,900.00</b>
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	4,650.38	5,035.06	-384.68	9,700.00
<b>Total 73 · GRANTS AND AIDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,650.38</b>	<b>5,035.06</b>	<b>-384.68</b>	<b>9,700.00</b>



**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
 March 2024

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 Accrual Basis

	Mar 24	Budget	\$ Over Budget	Jul '23 - Mar 24	YTD Budget	\$ Over Budget	Annual Budget
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	0.00			7,481.82	0.00	7,481.82	0.00
<b>Total 76 · CONNECTION FEE</b>	0.00			7,481.82	0.00	7,481.82	0.00
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	11,341.98	9,324.91	2,017.07	112,206.36	77,990.28	34,216.08	95,100.00
77500 · Realized Gain/Loss	0.00			0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	11,375.11			184,644.29	0.00	184,644.29	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00			0.00	0.00	0.00	0.00
79200 · Worker's Comp Insurance Claim	3,313.28			40,289.95	0.00	40,289.95	0.00
79500 · Other Income	0.00	25.00	-25.00	35,942.02	225.00	35,717.02	300.00
<b>Total 79 · OTHER INCOMES</b>	26,030.37	9,349.91	16,680.46	373,082.62	78,215.28	294,867.34	95,400.00
<b>Total Other Income</b>	139,836.75	137,244.55	2,592.20	1,495,285.27	960,552.55	534,732.72	1,518,900.00
<b>Other Expense</b>							
<b>80 · OTHER EXPENSES</b>							
81000 · Interest Expense	0.00			0.00	0.00	0.00	0.00
83000 · Election Cost	0.00			0.00	0.00	0.00	0.00
84000 · Tax Deduction	280.28	309.85	-29.57	2,864.30	2,370.45	293.85	3,700.00
<b>Total 80 · OTHER EXPENSES</b>	280.28	309.85	-29.57	2,864.30	2,370.45	293.85	3,700.00
<b>90 · CAPITAL PROJECTS</b>							
90001 · N.O.V.	7,305.00			48,845.77	260,000.00	-211,154.23	260,000.00
90002 · SCADA System Upgrades	2,595.39			21,690.63	35,000.00	-13,309.37	35,000.00
90003 · Vehicle Replacement / Purchase	0.00			58,298.99	80,000.00	-21,701.01	80,000.00
90004 · Miscellaneous Upgrades	0.00			0.00	50,000.00	-50,000.00	50,000.00
90005 · Wastewater Master Plan Update	0.00			30,000.00			
90006 · Main Office Roof Replacement	0.00			10,000.00	45,000.00	-35,000.00	45,000.00
90007 · Liquid Chlorine Transporter Tra	0.00			10,978.65	15,000.00	-4,021.35	15,000.00
90008 · Vacuum Pump for Tanker Truck	0.00			0.00	6,500.00	-6,500.00	6,500.00
90009 · Farm Management Plan	0.00			0.00	20,000.00	-20,000.00	20,000.00
91000 · HC Engineering & Mgmt	5,530.08			187,264.53			
91001 · HC Asphalt Repair - WWTP Road	0.00			0.00	50,000.00	-50,000.00	50,000.00
91002 · HC & SC Entry Doors	0.00			0.00	60,000.00	-60,000.00	60,000.00
91003 · HC Washer Compactor for Bar Scr	0.00			0.00	65,000.00	-65,000.00	65,000.00
91004 · HC Muffin Monster Rebuild (2)	0.00			36,823.82	40,000.00	-3,176.18	40,000.00
91005 · HC Dewatering Bldg & Clarifier	94,008.75			2,559,084.51	6,000,000.00	-3,440,915.49	6,000,000.00
92001 · SC Dilution Pumps (2)	0.00			0.00	20,000.00	-20,000.00	20,000.00
92002 · SC Recirculation Pump w/ VFD	0.00			0.00	111,100.00	-111,100.00	111,100.00
93001 · CH Muffin Monster Rebuild	0.00			0.00	15,000.00	-15,000.00	15,000.00
93002 · CH Effluent Pump Replacement	0.00			118,837.52	70,000.00	48,837.52	70,000.00
93003 · CH Effluent Pump Rebuild & Motor	0.00			0.00	50,000.00	-50,000.00	50,000.00
95001 · Sewer Relocation HWY 189	0.00			0.00	1,000,000.00	-1,000,000.00	1,000,000.00
99999 · Capital Projects Offset	-109,439.22			-3,081,824.42	-7,992,600.00	4,910,775.58	-7,992,600.00
<b>Total 90 · CAPITAL PROJECTS</b>	0.00			0.00	0.00	0.00	0.00
<b>Total Other Expense</b>	280.28	309.85	-29.57	2,864.30	2,370.45	293.85	3,700.00
<b>Net Other Income</b>	139,556.47	136,934.70	2,621.77	1,492,620.97	958,182.10	534,438.87	1,515,200.00
<b>Net Income</b>	341,447.60	327,725.85	13,721.75	1,270,709.69	247,339.69	1,023,370.00	294,834.00



Crestline Sanitation District  
Balance Sheet  
As of March 31, 2024

Mar. 31, 24

ASSETS

Current Assets

Checking/Savings

10 · CASH AND CASH EQUIVALENT

10100 · Cash in Bank - General

10200 · Cash in Bank - Payroll

10500 · Petty Cash

10600 · Change Fund

3,333,977.29

85,513.12

169.30

300.00

Total 10 · CASH AND CASH EQUIVALENT

3,419,959.71

11 · INVESTMENTS

11000 · Cash in Bank - LAIF

2,621,658.27

11101 · Investments - Wealth&Fiduciary

11200 · Investments - CalTRUST

5,115,050.97

795,937.66

Total 11 · INVESTMENTS

8,532,646.90

Total Checking/Savings

11,952,606.61

Accounts Receivable

12 · ACCTS RECEIVABLE

12000 · Accounts Receivable

12100 · A/R - Pilot Rock

12400 · COBRA Receivable

12410 · COBRA Dental

12700 · Pumped Waste

470,105.84

2,587.54

1,620.92

128.96

2,997.91

Total 12 · ACCTS RECEIVABLE

477,441.17

Total Accounts Receivable

477,441.17

Other Current Assets

12900 · Inventory

13 · OTHER RECEIVABLE

13300 · SU01-Dehq Tax Roll Receivable

13350 · SS01 - Sewer Availability Recv

13500 · Accrued A/R

13700 · Other Receivables

14,448.96

282,640.22

7,710.47

569,326.81

4.54

Total 13 · OTHER RECEIVABLE

859,682.04

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

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Accrual Basis

	Mar 31, 24
14 · PREPAID	
14100 · Prepaid Expense	2,341.00
14200 · Prepaid Insurance	92,338.96
14300 · Prepaid Worker's Comp	44.35
<b>Total 14 · PREPAID</b>	<b>94,724.31</b>
<b>Total Other Current Assets</b>	<b>968,855.31</b>
<b>Total Current Assets</b>	<b>13,398,903.09</b>
<b>Fixed Assets</b>	
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	729,933.84
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
<b>Total 15 · CAPITAL ASSETS</b>	<b>33,324,801.54</b>
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,375,589.40
16300 · Accm Depr - Structures & Imprv	-6,143,287.07
16400 · Accm Depr - Vehicles	-1,095,958.19
16500 · Accm Depr - Equipment	-542,151.66
16800 · Accm. Amortization	-279,111.85
16900 · Accm Depr - Capital Lease Asset	-43,592.53
<b>Total 16 · ACCM DEPRECIATIONS</b>	<b>-24,479,690.70</b>
<b>Total Fixed Assets</b>	<b>8,845,110.84</b>
<b>Other Assets</b>	
17 · CIP	
17340 · SCADA System	21,690.63
17365 · Wastewater Master Plan Update	30,000.00
17377 · Vehicle Replacement	58,298.99
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.	48,845.77
17890 · HC Dewatering Bldg & Clarifier	10,073,087.46
17891 · HC Engineering & Mgmt	1,304,240.54
17893 · CH Effluent Pump Replacement	118,837.52
17894 · HC Muffin Monster	36,823.82

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

	Mar 31, 24
17896 · Liquid Chlorine Transporter	10,978.65
17897 · Main Office Roof Repair	10,000.00
<b>Total 17 · CIP</b>	<b>12,803,499.48</b>
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	361,128.00
19830 · Deferred Outflows - Actuarial	476,812.00
19850 · Deferred Outflow-OPEB Actuarial	1,025,984.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	<b>1,863,924.00</b>
<b>Total Other Assets</b>	<b>14,667,423.48</b>
<b>TOTAL ASSETS</b>	<b>36,911,437.41</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	6,870.60
<b>Total Accounts Payable</b>	<b>6,870.60</b>
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,874.16
21600 · Employee Appreciation Fund	3,088.78
<b>Total 21 · OTHER CURRENT LIAB.</b>	<b>6,962.94</b>
2110 · Direct Deposit Liabilities	0.62
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	-879.51
22100 · Payroll Tax Payable	-66.39
<b>Total 22 · PR LIABILITIES</b>	<b>-945.90</b>
<b>23 · ACCRUED LIABILITIES</b>	
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
<b>Total 23 · ACCRUED LIABILITIES</b>	<b>91,760.34</b>



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

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<b>24 · OTHER LIABILITIES</b>	
24920 · Due to Other Government	-1.82
25920 · Current Portion-Compensated Abs	26,963.02
25950 · Curr Portion-Share of County POB	56,664.00
25970 · Curr Portion of CLO	8,219.88
<b>Total 24 · OTHER LIABILITIES</b>	<b>91,845.08</b>
<b>Total Other Current Liabilities</b>	<b>189,623.08</b>
<b>Total Current Liabilities</b>	<b>196,493.68</b>
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27100 · Loan Payable - SRF	9,598,246.00
27300 · Capital Lease Obligation	3,222.53
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
<b>Total 27 · LONG TERM LIABILITIES</b>	<b>12,001,820.67</b>
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	513,190.00
29850 · Deferred Inflows-OPEB Actuarial	1,182,552.00
<b>Total 29 · DEFERRED INFLOWS</b>	<b>1,695,742.00</b>
<b>Total Long Term Liabilities</b>	<b>13,697,562.67</b>
<b>Total Liabilities</b>	<b>13,894,056.35</b>
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
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
<b>Total 34000 · Board Designated Reserves</b>	<b>13,797,916.00</b>
<b>Total 30 · NET ASSETS</b>	<b>21,746,671.37</b>

Crestline Sanitation District  
Balance Sheet  
As of March 31, 2024

	Mar 31, 24
Net Income	1,270,709.69
Total Equity	23,017,381.06
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>36,911,437.41</b>



## Crestline Sanitation District Statement of Cash Flows March 2024

	Mar 24
<b>OPERATING ACTIVITIES</b>	
Net Income	341,447.60
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-163,670.35
12100 · A/R - Pilot Rock	-650.00
12200 · A/R - Cleghorn	88,352.94
12700 · Pumped Waste	-2,496.80
13300 · SU01-Dehq Tax Roll Receivable	19,819.08
13350 · SS01 - Sewer Availability Recv	870.35
14100 · Prepaid Expense	275.00
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	11,759.33
20000 · Accounts Payable	-4,560.38
21600 · Employee Appreciation Fund	339.11
22000 · Payroll Liabilities	-68.96
22200 · Retirement Payable	17.79
<b>Net cash provided by Operating Activities</b>	<b>302,679.07</b>
<b>INVESTING ACTIVITIES</b>	
15500 · Equipments	-12,630.83
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	-2,595.39
17850 · N.O.V.	-7,305.00
17890 · HC Dewatering Bldg & Clarifier	-94,008.75
17891 · HC Engineering & Mgmt	-5,530.08
<b>Net cash provided by Investing Activities</b>	<b>-80,479.61</b>
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-820.25
<b>Net cash provided by Financing Activities</b>	<b>-820.25</b>
<b>Net cash increase for period</b>	<b>221,379.21</b>
<b>Cash at beginning of period</b>	<b>11,731,227.40</b>
<b>Cash at end of period</b>	<b>11,952,606.61</b>

