



Crestline Sanitation District

Executive Summary - August 2024

SUMMARY STATEMENT OF NET POSITION

	8/31/2024	8/31/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 13,546,449	\$ 8,006,524	\$ 5,539,925	\$ 11,833,304
Receivables	1,304,906	1,254,974	49,932	1,251,269
Other current assets	274,965	316,236	(41,271)	144,540
Total current assets	15,126,320	9,577,734	5,548,586	13,229,113
Capital assets, net	21,562,138	18,964,019	2,598,119	20,995,618
Deferred outflows of resources	1,863,924	1,863,924	-	1,863,924
Total Assets and Deferred Outflows of Resources	38,552,382	30,405,677	8,146,705	36,088,655
Current liabilities	200,143	209,600	(9,457)	219,640
Noncurrent liabilities	13,338,601	6,743,809	6,594,792	11,471,815
Deferred inflows of resources	1,695,742	1,695,742	-	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,234,486	8,649,151	6,585,335	13,387,197
Net Position	\$ 23,317,896	\$ 21,756,526	\$ 1,561,370	\$ 22,701,458

SUMMARY STATEMENT OF CHANGES IN NET POSITION

	Aug 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 19,954	\$ 580,599	\$ 577,514	\$ 3,085
Operating expenses	(341,637)	(640,053)	(700,761)	60,708
Administrative expenses	(71,289)	(124,822)	(141,761)	16,939
Other income	72,449	167,158	32,116	135,042
Other expenses	-	-	-	-
Change in net position	\$ (320,523)	\$ (17,118)	\$ (232,892)	\$ 215,774

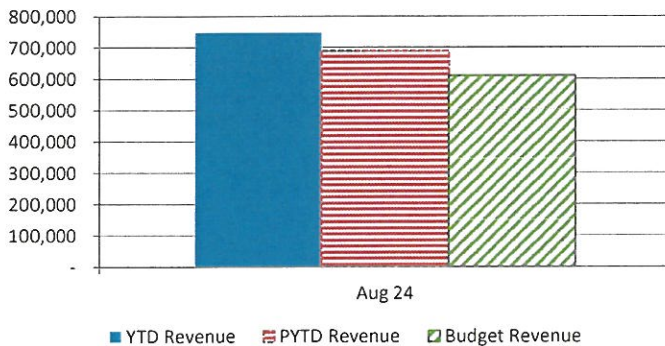
LIQUIDITY RATIOS

	8/31/2024	8/31/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	67.7	38.2	29.5	56.4
Current ratio (current assets / current liabilities)	75.6	45.7	29.9	63.1
Working capital (current assets - current liabilities)	\$ 14,926,177	\$ 9,368,134	\$ 5,558,043	\$ 13,354,898

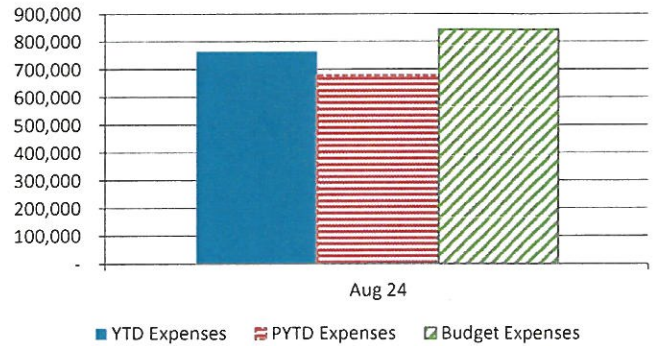
CAPITAL BUDGET

	Aug 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 33,500	\$ 58,235	\$ 1,992,600	\$ 1,934,365
Master Plan Projects	4,146	93,236	6,000,000	5,906,764

Cumulative Revenue



Cumulative Expenses



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

	Aug 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,746,378.93
10200 · Cash in Bank - Payroll	31,224.55
10500 · Petty Cash	169.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,778,072.78
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	2,669,491.35
11101 · Investments - Wealth&Fiduciary	5,231,018.76
11200 · Investments - CalTRUST	3,867,866.38
Total 11 · INVESTMENTS	11,768,376.49
Total Checking/Savings	13,546,449.27
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	77,691.61
12100 · A/R - Pilot Rock	1,937.54
12200 · A/R - Cleghorn	63,768.37
12400 · COBRA Receivable	4,992.52
12410 · COBRA Dental	485.75
12700 · Pumped Waste	2,543.02
Total 12 · ACCTS RECEIVABLE	151,418.81
Total Accounts Receivable	151,418.81
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 August 31, 2024

11:11 AM
09/06/24
Accrual Basis

	Aug 31, 24
14 · PREPAID	
14100 · Prepaid Expense	907.67
14200 · Prepaid Insurance	185,557.05
14300 · Prepaid Worker's Comp	74,050.46
Total 14 · PREPAID	260,515.18
Total Other Current Assets	1,428,451.54
Total Current Assets	15,126,319.62
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
Total 15 · CAPITAL ASSETS	33,654,960.50
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,411,637.92
16300 · Accm Depr - Structures & Imprv	-6,326,593.84
16400 · Accm Depr - Vehicles	-1,124,427.51
16500 · Accm Depr - Equipment	-556,743.28
16800 · Accm. Amortization	-251,887.75
16900 · Accm Depr - Capital Lease Asset	-46,895.02
Total 16 · ACCM DEPRECIATIONS	-24,718,185.32
Total Fixed Assets	8,936,775.18
Other Assets	
17 · CIP	
17340 · SCADA System	35,882.56
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	75,236.75
17890 · HC Dewatering Bldg & Clarifier	10,195,099.11
17891 · HC Engineering & Mgmt	1,339,449.90
17894 · HC Muffin Monster	36,823.82
17900 · SC Recirculation Pumps	2,037.15
17901 · SC WWTP Slope Engineering	37,509.41
Total 17 · CIP	12,625,363.25

Crestline Sanitation District
Balance Sheet
As of August 31, 2024

11:11 AM
09/06/24
Accrual Basis

	Aug 31, 24
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	361,128.00
19830 · Deferred Outflows - Actuarial	476,812.00
19850 · Deferred Outflow-OPEB Actuarial	1,025,984.00
Total 19 · DEFERRED OUTFLOWS	1,863,924.00
Total Other Assets	14,489,287.25
TOTAL ASSETS	38,552,382.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	4,811.14
20000 · Accounts Payable	4,811.14
Total Accounts Payable	4,811.14
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,874.16
21600 · Employee Appreciation Fund	5,931.62
Total 21 · OTHER CURRENT LIAB.	9,805.78
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-510.88
22100 · Payroll Tax Payable	-284.64
22200 · Retirement Payable	3,816.14
Total 22 · PR LIABILITIES	3,020.62
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 August 31, 2024

11:11 AM
09/06/24
Accrual Basis

	Aug 31, 24
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	29,713.61
25950 · Curr Portion-Share of County POB	56,664.00
25970 · Curr Portion of CLO	2,438.64
Total 24 · OTHER LIABILITIES	88,816.25
Total Other Current Liabilities	195,331.81
Total Current Liabilities	200,142.95
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	10,920,667.00
27300 · Capital Lease Obligation	798.14
27400 · Employee Compensated Abs-LT	118,854.32
27700 · OPEB Obligation	902,386.00
27800 · Pension Liability	1,398,334.00
27970 · Less Current Portion of CLO	-2,438.64
Total 27 · LONG TERM LIABILITIES	13,338,600.82
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	513,190.00
29850 · Deferred Inflows-OPEB Actuarial	1,182,552.00
Total 29 · DEFERRED INFLOWS	1,695,742.00
Total Long Term Liabilities	15,034,342.82
Total Liabilities	15,234,485.77
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	10,587,508.37
33000 · Unrestricted Net Assets	-4,164,972.00
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	21,746,671.37

Crestline Sanitation District
Balance Sheet
As of August 31, 2024

	Aug 31, 24
39000 · *Unrestricted Net Assets	1,588,342.88
Net Income	-17,117.97
Total Equity	23,317,896.28
TOTAL LIABILITIES & EQUITY	38,552,382.05

Crestline Sanitation District

Profit & Loss Budget Performance

August 2024

11:11 AM
09/06/24
Accrual Basis

Ordinary Income/Expense	Aug 24	Budget	\$ Over Budget	Jul - Aug 24	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 - REVENUE							
41000 - Sewer Service Fees	1,901.82	2,804.83	-903.01	558,810.67	558,304.83	505.84	3,547,500.00
42000 - Sewer Penalties	12,584.24	10,000.00	2,584.24	12,505.46	10,100.00	2,405.46	141,900.00
43000 - Pumped Waste Permits	4,144.00	3,776.77	367.23	7,934.59	7,577.68	356.91	39,700.00
44000 - Permit & Inspection Fees	657.00	0.00	657.00	657.00	219.00	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	650.00	1,300.00	-650.00	7,800.00
48000 - Other Service Fees	17.00	0.00	17.00	41.00	12.00	29.00	100.00
49000 - Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 - REVENUE	19,954.06	17,231.60	2,722.46	580,598.72	577,513.51	3,085.21	3,858,300.00
Total Income	19,954.06	17,231.60	2,722.46	580,598.72	577,513.51	3,085.21	3,858,300.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	37,399.76	46,869.20	-9,469.44	60,153.65	78,115.36	-17,961.71	406,200.00
51020MT - Salaries - OT	0.00	41.66	-41.66	0.00	83.32	-83.32	500.00
51030MT - Salaries - VAC	3,207.20	1,848.97	1,358.23	4,710.67	2,511.93	2,198.74	26,790.00
51040MT - Salaries - SICK	1,540.34	1,300.00	240.34	3,095.86	2,800.00	295.86	22,190.00
51050MT - Salaries - HOLIDAY	0.00	0.00	0.00	1,628.40	2,000.00	-371.60	25,900.00
51060MT - Salaries - ON CALL / STANDBY	2,905.00	1,199.88	1,705.12	5,427.50	3,559.55	1,867.95	27,730.00
51070MT - Salaries - CALL BACK	80.14	166.66	-86.52	316.78	333.32	-16.54	2,000.00
51100MT - Payroll Tax	920.75	1,039.72	-118.97	2,079.08	2,015.27	63.81	10,180.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	533.34	-533.34	3,200.00
51200MT - Worker's Comp	4,508.66	5,320.40	-811.74	9,352.78	8,867.32	485.46	46,110.00
51300MT - Employee Group Insurance	6,955.44	7,000.00	-44.56	13,906.13	14,000.00	-93.87	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	14,008.80	-5,402.96	17,726.27	23,348.04	-5,621.77	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	9,280.00	6,933.00	2,347.00	18,720.00	13,866.00	4,854.00	62,400.00
51600MT - Nationwide ER Match	369.00	461.50	-92.50	513.00	769.20	-256.20	4,000.00
Total 51-MT - Salaries & Benefit - MAINT	75,772.13	86,456.46	-10,684.33	137,630.12	152,802.65	-15,172.53	845,010.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	86,534.31	85,978.80	555.51	139,388.63	143,298.04	-3,909.41	745,150.00
51020OP - Salaries - OT	0.00	541.63	-541.63	629.41	1,083.30	-453.89	6,500.00
51030OP - Salaries - VAC	7,782.50	4,100.00	3,682.50	13,182.03	8,300.00	4,882.03	56,340.00
51040OP - Salaries - SICK	5,961.67	3,399.16	2,562.51	11,411.81	6,798.32	4,613.49	40,790.00
51050OP - Salaries - HOLIDAY	375.76	0.00	375.76	4,410.06	3,663.08	746.98	47,620.00
51060OP - Salaries - ON CALL / STANDBY	4,617.50	3,466.66	1,150.84	7,762.50	6,933.32	829.18	41,600.00
51070OP - Salaries - Call Back	237.76	166.67	71.09	477.52	333.34	144.18	2,000.00
51100OP - Payroll Tax	1,076.15	2,149.60	-1,073.45	2,224.70	3,582.68	-1,357.98	18,630.00
51200OP - Worker's Comp	8,524.98	6,050.00	2,474.98	17,078.66	12,100.00	4,978.66	72,600.00
51300OP - Employee Group Insurance	13,563.58	12,680.00	883.58	26,464.69	25,360.00	1,104.69	157,810.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	17,387.48	26,838.50	-9,451.02	34,697.63	44,730.80	-10,033.17	232,600.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal OP Workers	2,287.50	2,080.00	207.50	4,012.50	4,160.00	-147.50	24,960.00
51600OP - Nationwide ER Match	236.25	173.10	63.15	393.75	288.48	105.27	1,500.00
Total 51-OP - SALARIES & BENEFIT - OP	148,585.44	147,624.12	961.32	262,133.89	260,631.36	1,502.53	1,448,100.00

Crestline Sanitation District
Profit & Loss Budget Performance
August 2024

11:11 AM
 09/06/24
 Accrual Basis

	Aug 24	Budget	\$ Over Budget	Jul - Aug 24	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53400MT - Laboratory Analysis	0.00			0.00			60.00
53900MT - Other Professional Svcs	127.70	276.67	-148.97	291.73	553.34	-261.61	3,320.00
Total 53-MT - PROFESSIONAL SVC-MAINT	127.70	276.67	-148.97	291.73	553.34	-261.61	3,380.00
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	0.00	3,333.34	-3,333.34	0.00	6,666.68	-6,666.68	40,000.00
53400OP - Laboratory Analysis	7,002.95	6,280.83	722.12	13,557.08	12,561.66	995.42	75,370.00
53700OP - Permits & Fees	2,658.00	3,500.00	-842.00	2,658.00	3,500.00	-842.00	60,410.00
53900OP - Other Professional	0.00	588.34	-588.34	0.00	1,176.68	-1,176.68	7,060.00
Total 53-OP - PROFESSIONAL SVC - OP	9,660.95	13,702.51	-4,041.56	16,215.08	23,905.02	-7,689.94	182,840.00
54-MT - SERVICE AND SUPPLIES - MAINT							
54021MT - Auto Expense - Fuel	0.00	125.00	-125.00	0.00	250.00	-250.00	1,500.00
54060MT - Equipment Rental	0.00	1,221.66	-241.03	2,541.39	2,443.32	98.07	14,660.00
54080MT - Clothing & Laundry	980.63	0.00	0.00	0.00	0.00	0.00	0.00
54100MT - Misc Expense	0.00	2,383.34	-2,052.09	505.69	4,766.68	-4,260.99	28,600.00
54170MT - Auto Expense - General	331.25	785.84	-454.59	0.00	1,571.68	-1,571.68	9,430.00
54182MT - Maintenance of Equipment	0.00	163.34	-124.58	326.92	326.68	0.24	1,960.00
54184MT - Maintenance of Structures	38.76	250.84	-212.08	0.00	501.68	-501.68	3,010.00
54200MT - Small Tools	0.00	185.00	-185.00	0.00	370.00	-370.00	2,220.00
54210MT - Supplies - Shop	0.00	145.84	-145.84	867.97	291.68	576.29	1,750.00
54220MT - Supplies - Field	551.78						
Total 54-MT - SERVICE AND SUPPLIES - MAINT	1,902.42	5,260.86	-3,358.44	4,241.97	10,521.72	-6,279.75	63,130.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	4,163.76	2,996.66	1,167.10	4,163.76	5,993.32	-1,829.56	35,960.00
54022OP - Auto Expense - Mileage	100.00			100.00			
54023OP - Auto Expense - General	1,600.56	2,618.33	-1,017.77	3,381.74	5,236.66	-1,854.92	31,420.00
54030OP - Communication	1,070.57	442.50	628.07	1,653.02	885.00	768.02	5,310.00
54040OP - Due & Subscription	0.00	4.16	-4.16	0.00	8.32	-8.32	50.00
54050OP - Equipment Purchase	0.00	416.66	-416.66	669.00	833.32	-164.32	5,000.00
54060OP - Equipment Rental	0.00	224.16	-224.16	0.00	448.32	-448.32	2,690.00
54070OP - Insurance	0.00	15,262.75	-4,128.59	22,288.32	30,525.50	-8,257.18	183,153.00
54075OP - Insurance - Vehicle	11,134.16	3,308.33	636.87	7,890.40	6,616.66	1,273.74	39,700.00
54080OP - Clothing & Laundry	3,945.20	1,178.33	423.79	1,777.63	2,356.66	-579.03	14,140.00
54090OP - Lodge & Meals	133.87	168.33	-34.46	133.87	336.66	-202.79	2,020.00
54100OP - Misc Expense	86.15	11.66	74.49	86.15	23.32	62.83	140.00
54182OP - Maintenance of Equipment	542.41	5,740.83	-5,198.42	2,609.87	11,481.66	-8,871.79	68,890.00
54184OP - Maintenance of Structures	1,363.99	2,830.00	-1,466.01	2,713.34	5,660.00	-2,946.66	33,960.00
54185OP - Memberships/Certifications	0.00	872.00	-872.00	5,865.65	12,995.00	-7,129.35	33,650.00
54190OP - Safety Equipment	524.65	671.66	-147.01	2,403.31	1,343.32	1,059.99	8,060.00
54200OP - Small Tools	0.00	320.84	-320.84	951.00	641.68	309.32	3,850.00
54220OP - Supplies	1,413.28	346.66	1,066.62	2,212.78	693.32	1,519.46	4,160.00
54320OP - Special Dept - Chlorine / Salt	5,826.47	3,355.83	2,470.64	14,513.42	6,711.66	7,801.76	40,270.00
54330OP - Special Dept - Sludge /Chemical	0.00	5,076.67	-5,076.67	6,145.56	10,153.34	-4,007.78	60,920.00
54340OP - Special Dept - Oxygen/Propane	0.00	0.00	0.00	0.00	2,000.00	-2,000.00	4,770.00
54400OP - Special Dept - Emergency	0.00	2,083.34	-2,083.34	0.00	4,166.68	-4,166.68	25,000.00
54400OP - Training	0.00	1,666.66	-1,666.66	952.43	3,333.32	-2,380.89	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	32,659.61	49,596.36	-16,936.75	80,491.25	112,443.72	-31,952.47	625,113.00

Crestline Sanitation District

Profit & Loss Budget Performance

August 2024

11:11 AM
09/06/24
Accrual Basis

	Aug 24	Budget	\$ Over Budget	Jul - Aug 24	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,457.47	5,954.16	-496.69	11,014.16	11,908.32	-894.16	71,450.00
56210OP · Utilities - Electric	17,148.54	15,000.00	2,148.54	28,946.28	30,000.00	-1,053.72	149,150.00
56220OP · Utilities - Gas	30.32	30.00	0.32	106.66	60.00	46.66	9,080.00
56230OP · Utilities - Water	1,257.95	1,070.00	187.95	2,501.35	2,070.00	431.35	10,970.00
56240OP · Utilities - Trash	748.80	856.66	-107.86	1,468.96	1,713.32	-244.36	10,280.00
56300OP · Refuse Disposal	1,560.00	0.00	1,560.00	1,560.00	700.00	860.00	1,570.00
Total 56 · UTILITIES - OP	26,203.08	22,910.82	3,292.26	45,597.41	46,451.64	-854.23	252,500.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	22,668.34	22,668.33	0.01	45,336.68	45,336.66	0.02	272,020.00
Total 59-MT · Depreciation - MAINT	22,668.34	22,668.33	0.01	45,336.68	45,336.66	0.02	272,020.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	24,057.50	24,057.50	0.00	48,115.00	48,115.00	0.00	288,690.00
Total 59-OP · DEPR & AMORT - OP	24,057.50	24,057.50	0.00	48,115.00	48,115.00	0.00	288,690.00
Total COGS	341,637.17	372,553.63	-30,916.46	640,053.13	700,761.11	-60,707.98	3,980,763.00
Gross Profit	-321,683.11	-355,322.03	33,638.92	-59,454.41	-123,247.60	63,793.19	-122,483.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	36,940.26	32,151.90	4,788.36	59,541.72	53,586.52	5,955.20	278,650.00
61020 · Salaries - OT ADM	0.00	104.16	-104.16	0.00	208.32	-208.32	1,250.00
61030 · Salaries - VAC ADM	581.67	3,080.00	-2,498.33	1,207.83	6,160.00	-4,952.17	36,960.00
61040 · Salaries - SICK ADM	62.08	694.17	-632.09	108.06	1,388.34	-1,280.28	8,330.00
61050 · Salaries - HOLIDAY ADM	0.00	0.00	0.00	1,244.80	1,327.70	-82.90	17,260.00
61100 · Payroll Tax - ADM	1,871.93	1,141.20	730.73	2,678.11	1,901.96	776.15	9,890.00
61200 · Worker's Comp - ADM	274.34	325.40	-51.06	542.80	542.32	0.48	2,820.00
61300 · Employee Group Insurance - ADM	6,545.59	5,162.50	1,383.09	13,091.00	10,325.00	2,766.00	65,550.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	16,003.84	-2,644.69	0.00
61400 · Retirement - ADM	6,465.42	9,602.30	-3,136.88	13,359.15	0.00	13,359.15	83,220.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	345.00	323.10	21.90	571.25	538.48	32.77	2,800.00
Total 61 · SALARIES AND BENEFIT - ADM	53,086.29	52,584.73	501.56	92,344.72	91,982.48	362.24	506,730.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	500.00	1,500.00	-1,000.00	600.00	3,000.00	-2,400.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.66	-66.66	0.00	133.32	-133.32	800.00
62400 · Board Exp - Education & Training	0.00	16.66	-16.66	0.00	33.32	-33.32	200.00
Total 62 · BOARD EXPENSES	500.00	1,583.32	-1,083.32	600.00	3,166.64	-2,566.64	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	2,600.00	-2,600.00	1,810.00	5,215.00	-3,405.00	49,120.00
63200 · County Services	4.00	16.66	-12.66	6.00	33.32	-27.32	200.00
63300 · Legal	3,211.25	7,000.00	-3,788.75	3,211.25	8,500.00	-5,288.75	50,000.00
63500 · Software Support - ADM	316.33	640.83	-324.50	1,231.33	1,281.66	-50.33	7,690.00
63900 · Other Professional - ADM	3,030.84	2,500.00	530.84	4,860.09	7,000.00	-2,139.91	39,410.00
Total 63 · PROFESSIONAL SVC - ADM	6,562.42	12,757.49	-6,195.07	11,118.67	22,029.98	-10,911.31	146,420.00

Crestline Sanitation District
Profit & Loss Budget Performance
August 2024

11:11 AM
 09/06/24
 Accrual Basis

	Aug 24	Budget	\$ Over Budget	Jul - Aug 24	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	600.00	1,878.06	-411.26	1,000.00	2,884.31	-722.83	15,490.00
64030 · Bank Charges	1,486.80	561.66	-561.66	2,161.48	1,123.32	-1,123.32	6,740.00
64040 · Computer Expense	0.00	570.00	-328.03	723.95	1,140.00	-416.05	6,840.00
64045 · Due & Subscription	241.97	740.83	-20.83	1,440.00	1,481.66	-41.66	8,890.00
64080 · Janitorial Service	720.00	845.00	-845.00	0.00	965.00	-965.00	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	-185.86	860.44	1,185.00	-324.56	7,110.00
64120 · Office Expense	406.64	487.50	-149.37	887.17	975.00	-87.83	5,850.00
64130 · Office Supplies	338.13	5.00	-5.00	3.59	10.00	-6.41	60.00
64135 · Penalties	0.00	432.50	70.50	1,006.00	865.00	141.00	5,190.00
64140 · Pest Control	503.00	165.00	-165.00	3,000.00	3,315.00	-315.00	20,030.00
64150 · Postage & Delivery	0.00	250.00	2,088.70	2,769.31	4,400.00	-1,630.69	10,800.00
64160 · Printing & Publications	2,338.70	862.50	-290.50	1,144.00	1,725.00	-581.00	10,350.00
64170 · Public Relation	572.00	210.00	18.71	457.42	420.00	37.42	2,520.00
64180 · Maintenance of Equipment	228.71	666.66	1,029.09	2,369.70	1,333.32	1,036.38	8,000.00
64190 · Maintenance of Structure	1,695.75	416.66	528.34	1,055.40	833.32	222.08	5,000.00
64230 · Training	945.00	25.00	-25.00	0.00	50.00	-50.00	300.00
64240 · Travel	0.00	100.00	140.88	274.46	200.00	74.46	1,200.00
64245 · Lodge - Meals	240.88	325.40	-49.40	472.00	542.32	-70.32	2,820.00
66000 · Payroll Expenses	276.00	9,134.27	1,439.31	19,624.92	23,448.25	-3,823.33	122,120.00
Total 64 · SERVICES AND SUPPLIES - ADM	10,573.68	0.00	0.00	0.00	0.00	0.00	4,490.00
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	1,133.34	1,133.32	0.02	6,800.00
Total 69 · DEPR & AMORT - ADM	566.67	566.66	0.01	1,133.34	1,133.32	0.02	6,800.00
Total Expense	71,288.96	76,626.47	-5,337.51	124,821.65	141,760.67	-16,939.02	805,560.00
Net Ordinary Income	-392,972.07	-431,948.50	38,976.43	-184,276.06	-265,008.27	80,732.21	-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	10,790.00	10,900.00	-110.00	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	10,790.00	10,900.00	-110.00	10,790.00	10,900.00	-110.00	30,700.00

Crestline Sanitation District Profit & Loss Budget Performance August 2024

	Aug 24	Budget	\$ Over Budget	Jul - Aug 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	3,740.91	0.00	3,740.91	0.00
Total 76 · CONNECTION FEE	3,740.91	0.00	3,740.91	3,740.91	0.00	3,740.91	0.00
79 · OTHER INCOMES							
77000 · Interest Income	23,493.41	10,608.33	12,885.08	75,155.89	21,216.66	53,939.23	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	33,544.53	0.00	33,544.53	76,591.20	0.00	76,591.20	0.00
79200 · Worker's Comp Insurance Claim	880.09	0.00	880.09	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	57,918.03	10,608.33	47,309.70	152,627.18	21,216.66	131,410.52	127,600.00
Total Other Income	72,448.94	21,508.33	50,940.61	167,158.09	32,116.66	135,041.43	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.	4,348.61			9,377.22			
90002 · SCADA System Upgrades	2,291.82			5,987.60			
91000 · HC Engineering & Mgmt	4,145.58			19,380.36			
91005 · HC Dewatering Bldg & Clarifier	0.00			73,854.85			
92004 · SC WWTP Slope Engineering	26,859.91			37,509.41			
99999 · Capital Projects Offset	-37,645.92			-146,109.44			
Total 90 · CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	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	72,448.94	21,508.33	50,940.61	167,158.09	32,116.66	135,041.43	1,813,400.00
Net Income	-320,523.13	-410,440.17	89,917.04	-17,117.97	-232,891.61	215,773.64	885,357.00

Crestline Sanitation District Statement of Cash Flows August 2024

	Aug 24
OPERATING ACTIVITIES	
Net Income	-320,523.13
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	81,967.14
12100 · A/R - Pilot Rock	-650.00
12400 · COBRA Receivable	-2,076.41
12410 · COBRA Dental	-227.83
12700 · Pumped Waste	-983.82
13300 · SU01-Dehq Tax Roll Receivable	4,425.46
13350 · SS01 - Sewer Availability Recv	-10,790.00
14100 · Prepaid Expense	316.33
14200 · Prepaid Insurance	15,079.36
14300 · Prepaid Worker's Comp	13,307.98
20000 · Accounts Payable	-15,071.90
21600 · Employee Appreciation Fund	2,079.62
22000 · Payroll Liabilities	289.43
22200 · Retirement Payable	3,816.14
Net cash provided by Operating Activities	-229,041.63
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
17340 · SCADA System	-2,291.82
17850 · N.O.V.	-4,348.61
17891 · HC Engineering & Mgmt	-4,145.58
17901 · SC WWTP Slope Engineering	-26,859.91
Net cash provided by Investing Activities	9,646.59
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-820.25
Net cash provided by Financing Activities	-820.25
Net cash increase for period	-220,215.29
Cash at beginning of period	13,766,664.56
Cash at end of period	13,546,449.27

