



# Crestline Sanitation District

## Executive Summary - November 2024

### SUMMARY STATEMENT OF NET POSITION

	11/30/2024	11/30/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 13,579,843	\$ 10,543,130	\$ 3,036,713	\$ 12,487,196
Receivables	1,530,115	1,382,293	147,822	1,218,466
Other current assets	224,577	203,006	21,571	103,273
Total current assets	15,334,535	12,128,429	3,206,106	13,808,935
Capital assets, net	22,029,422	20,756,660	1,272,762	21,439,192
Deferred outflows of resources	1,690,358	1,863,924	(173,566)	1,863,924
Total Assets and Deferred Outflows of Resources	39,054,315	34,749,013	4,305,302	37,112,051
Current liabilities	137,798	221,116	(83,318)	211,962
Noncurrent liabilities	13,468,926	10,664,328	2,804,598	12,185,494
Deferred inflows of resources	1,569,983	1,695,742	(125,759)	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,176,707	12,581,186	2,595,521	14,093,198
Net Position	\$ 23,877,608	\$ 22,167,827	\$ 1,709,781	\$ 23,018,853

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

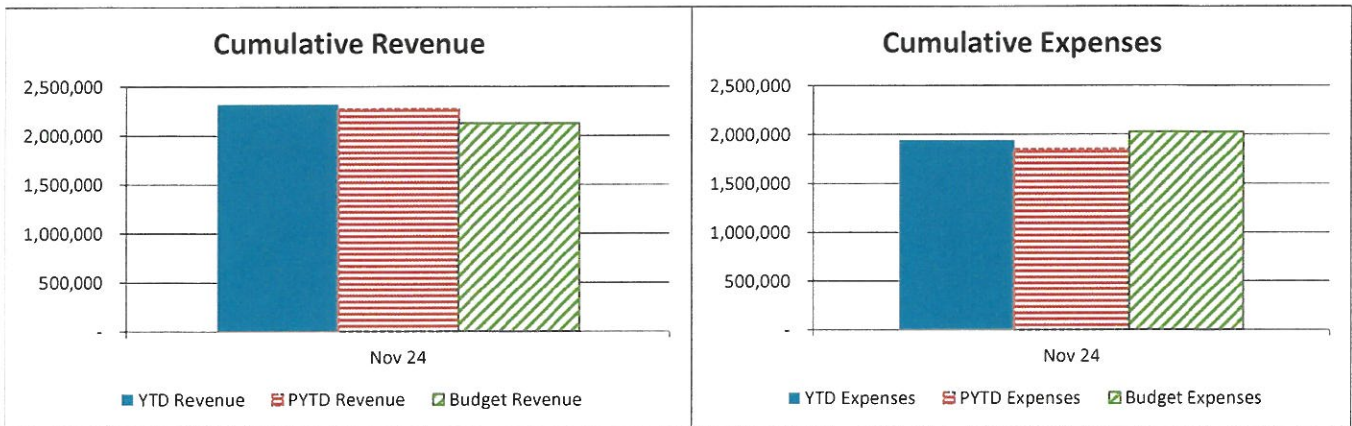
	Nov 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 596,124	\$ 1,796,606	\$ 1,796,360	\$ 246
Operating expenses	(293,620)	(1,594,314)	(1,684,605)	90,291
Administrative expenses	(67,495)	(349,213)	(341,350)	(7,863)
Other income	239,126	522,535	330,742	191,793
Other expenses	(478)	(478)	(700)	222
Change in net position	\$ 473,657	\$ 375,136	\$ 100,447	\$ 274,689

### LIQUIDITY RATIOS

	11/30/2024	11/30/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	98.5	47.7	50.8	69.5
Current ratio (current assets / current liabilities)	111.3	54.9	56.4	77.5
Working capital (current assets - current liabilities)	\$ 15,196,737	\$ 11,907,313	\$ 3,289,424	\$ 14,217,454

### CAPITAL BUDGET

	Nov 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 53,678	\$ 362,142	\$ 1,992,600	\$ 1,630,458
Master Plan Projects	-	402,398	6,000,000	5,597,602





# Crestline Sanitation District Balance Sheet

As of November 30, 2024

Nov 30, 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

1,648,957.01

29,039.96

169.30

300.00

1,678,466.27

Total 10 · CASH AND CASH EQUIVALENT

#### 11 · INVESTMENTS

11000 · Cash in Bank - LAIF

11010 · CWSRF Reserve Fund - in LAIF

11000 · Cash in Bank - LAIF - Other

420,102.00

2,281,046.65

2,701,148.65

Total 11000 · Cash in Bank - LAIF

11101 · Investments - Wealth&Fiduciary

11200 · Investments - CalTRUST

5,288,610.71

3,911,617.32

11,901,376.68

Total 11 · INVESTMENTS

Total Checking/Savings

13,579,842.95

### Accounts Receivable

#### 12 · ACCTS RECEIVABLE

12000 · Accounts Receivable

12100 · A/R - Pilot Rock

12400 · COBRA Receivable

12410 · COBRA Dental

12700 · Pumped Waste

396,623.58

2,587.54

2,916.11

271.84

2,505.73

404,904.80

Total 12 · ACCTS RECEIVABLE

Total Accounts Receivable

404,904.80

### Other Current Assets

12900 · Inventory

#### 13 · OTHER RECEIVABLE

13300 · SU01-Delinq Tax Roll Receivable

13350 · SS01 - Sewer Availability Recv

13400 · Accrued Interest -CalTRUST/LAIF

13500 · Accrued A/R

14,448.96

512,363.76

13,537.92

29,800.72

569,507.93

1,125,210.33

Total 13 · OTHER RECEIVABLE

# Crestline Sanitation District Balance Sheet

As of November 30, 2024

12:59 PM  
12/04/24  
Accrual Basis

	Nov 30, 24
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	949.01
14200 · Prepaid Insurance	139,023.18
14300 · Prepaid Worker's Comp	70,155.55
<b>Total 14 · PREPAID</b>	<b>210,127.74</b>
<b>Total Other Current Assets</b>	<b>1,349,787.03</b>
<b>Total Current Assets</b>	<b>15,334,534.78</b>
<b>Fixed Assets</b>	
<b>15 · CAPITAL ASSETS</b>	
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
<b>Total 15 · CAPITAL ASSETS</b>	<b>33,633,500.80</b>
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm. Depr - Improvement to Land	-16,436,395.36
16300 · Accm Depr - Structures & Imprv	-6,418,886.35
16400 · Accm Depr - Vehicles	-1,104,092.67
16500 · Accm Depr - Equipment	-563,113.42
16800 · Accm. Amortization	-254,048.56
16900 · Accm Depr - Capital Lease Asset	-48,876.49
16910 · Accm Amortization Right-of-Use	-3,908.16
<b>Total 16 · ACCM DEPRECIATIONS</b>	<b>-24,829,321.01</b>
<b>Total Fixed Assets</b>	<b>8,804,179.79</b>
<b>Other Assets</b>	
17 · CIP	
17220 · Slip Lining & Manhole Raising	136,383.00
17340 · SCADA System	53,851.78
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	87,346.75
17890 · HC Dewatering Bldg & Clarifier	10,488,042.59
17891 · HC Engineering & Mgmt	1,366,134.84
17894 · HC Muffin Monster	36,823.82
17898 · HC Washer Compactor	59,502.79

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

	Nov 30, 24
17900 · SC Recirculation Pumps	2,037.15
17901 · SC WWTP Slope Engineering	91,795.15
<b>Total 17 · CIP</b>	<b>13,225,242.42</b>
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	348,073.00
19830 · Deferred Outflows - Actuarial	458,972.00
19850 · Deferred Outflow-OPEB Actuarial	883,313.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	<b>1,690,358.00</b>
Total Other Assets	14,915,600.42
<b>TOTAL ASSETS</b>	<b>39,054,314.99</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
<b>21 · OTHER CURRENT LIAB.</b>	4,005.36
21300 · Unclaimed Checks	6,687.33
21600 · Employee Appreciation Fund	
<b>Total 21 · OTHER CURRENT LIAB.</b>	<b>10,692.69</b>
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	-1,371.85
22100 · Payroll Tax Payable	-284.64
<b>Total 22 · PR LIABILITIES</b>	<b>-1,656.49</b>
<b>23 · ACCRUED LIABILITIES</b>	
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
<b>Total 23 · ACCRUED LIABILITIES</b>	<b>93,689.16</b>
<b>24 · OTHER LIABILITIES</b>	
25920 · Current Portion-Compensated Abs	29,713.61
25970 · Curr Portion of Lease Liability	5,358.67
<b>Total 24 · OTHER LIABILITIES</b>	<b>35,072.28</b>
<b>Total Other Current Liabilities</b>	<b>137,797.64</b>
<b>Total Current Liabilities</b>	<b>137,797.64</b>

## Crestline Sanitation District Balance Sheet As of November 30, 2024

	Nov 30, 24
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	11,155,797.00
27300 · Capital Lease Obligation	-842.36
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
<b>Total 27 · LONG TERM LIABILITIES</b>	<b>13,468,925.88</b>
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	407,711.00
29850 · Deferred Inflows-OPEB Actuarial	1,162,272.00
<b>Total 29 · DEFERRED INFLOWS</b>	<b>1,569,983.00</b>
<b>Total Long Term Liabilities</b>	<b>15,038,908.88</b>
Total Liabilities	15,176,706.52
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
<b>Total 34000 · Board Designated Reserves</b>	<b>15,324,135.00</b>
<b>Total 30 · NET ASSETS</b>	<b>23,502,472.18</b>
Net Income	375,136.29
<b>Total Equity</b>	<b>23,877,608.47</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>39,054,314.99</b>

# Crestline Sanitation District Profit & Loss Budget Performance November 2024

Ordinary Income/Expense	Nov 24	Budget	\$ Over Budget	Jul - Nov 24	YTD Budget	\$ Over Budget	Annual Budget
<b>Income</b>							
40 - REVENUE							
41000 - Sewer Service Fees	588,865.28	594,612.19	-5,746.91	1,738,873.87	1,750,120.51	-11,246.64	3,547,500.00
42000 - Sewer Penalties	-81.34	120.00	-201.34	32,791.56	25,330.00	7,461.56	141,900.00
43000 - Pumped Waste Permits	5,411.41	2,788.09	2,623.32	19,964.83	17,185.76	2,779.07	39,700.00
44000 - Permit & Inspection Fees	438.00	0.00	438.00	1,314.00	438.00	876.00	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	2,743.26	3,250.00	-506.74	7,800.00
48000 - Other Service Fees	41.00	12.00	29.00	118.00	36.00	82.00	100.00
49000 - Other Charges	800.00	0.00	800.00	800.00	0.00	800.00	0.00
<b>Total 40 - REVENUE</b>	<b>596,124.35</b>	<b>598,182.28</b>	<b>-2,057.93</b>	<b>1,796,605.52</b>	<b>1,796,360.27</b>	<b>245.25</b>	<b>3,858,300.00</b>
<b>Total Income</b>	<b>596,124.35</b>	<b>598,182.28</b>	<b>-2,057.93</b>	<b>1,796,605.52</b>	<b>1,796,360.27</b>	<b>245.25</b>	<b>3,858,300.00</b>
<b>Cost of Goods Sold</b>							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	19,644.40	31,246.16	-11,601.76	127,742.97	171,853.84	-44,110.87	406,200.00
51020MT - Salaries - OT	108.52	41.67	66.85	393.49	208.31	185.18	500.00
51030MT - Salaries - VAC	1,615.74	903.88	711.86	8,587.28	5,408.13	3,179.15	26,790.00
51040MT - Salaries - SICK	966.45	4,300.00	-3,333.55	7,115.38	10,200.00	-3,084.62	22,190.00
51050MT - Salaries - HOLIDAY	1,414.72	6,000.00	-4,585.28	6,513.60	12,000.00	-5,486.40	25,900.00
51060MT - Salaries - ON CALL / STANDBY	1,915.00	1,878.75	36.25	11,252.50	10,479.69	772.81	27,730.00
51070MT - Salaries - CALL BACK	0.00	166.67	-166.67	1,131.10	833.31	297.79	2,000.00
51100MT - Payroll Tax	824.51	742.94	81.57	5,149.37	4,512.88	636.49	10,180.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	1,333.35	-1,333.35	3,200.00
51200MT - Worker's Comp	3,892.18	3,546.92	345.26	24,369.11	19,508.08	4,861.03	46,110.00
51300MT - Employee Group Insurance	6,094.48	7,000.00	-905.52	33,910.35	35,000.00	-1,089.65	86,400.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	7,682.22	9,339.24	-1,657.02	46,923.09	51,365.76	-4,442.67	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	6,080.00	3,468.00	2,612.00	36,440.00	31,200.00	5,240.00	62,400.00
51600MT - Nationwide ER Match	238.50	307.70	-69.20	1,243.50	1,692.30	-448.80	4,000.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>50,476.72</b>	<b>69,208.60</b>	<b>-18,731.88</b>	<b>310,771.74</b>	<b>355,595.65</b>	<b>-44,823.91</b>	<b>845,010.00</b>
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	53,736.50	57,319.24	-3,582.74	301,332.21	315,255.76	-13,923.55	745,150.00
51020OP - Salaries - OT	0.00	541.67	-541.67	1,241.73	2,708.31	-1,466.58	6,500.00
51030OP - Salaries - VAC	17,948.92	5,000.00	12,948.92	44,302.03	22,800.00	21,502.03	56,340.00
51040OP - Salaries - SICK	5,322.03	3,399.17	1,922.86	20,887.18	16,995.81	3,891.37	40,790.00
51050OP - Salaries - HOLIDAY	3,866.98	10,989.22	-7,122.24	13,340.54	21,978.46	-8,637.92	47,620.00
51060OP - Salaries - ON CALL / STANDBY	3,160.00	3,466.67	-306.67	17,345.00	17,333.31	11.69	41,600.00
51070OP - Salaries - Call Back	228.68	166.67	62.01	2,403.80	833.35	1,570.45	2,000.00
51100OP - Payroll Tax	1,372.72	1,433.08	-60.36	6,374.96	7,881.92	-1,506.96	18,630.00
51200OP - Worker's Comp	8,643.67	6,050.00	2,593.67	47,165.37	30,250.00	16,915.37	72,600.00
51300OP - Employee Group Insurance	14,153.98	12,680.00	1,473.98	70,041.63	63,400.00	6,641.63	157,810.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	14,824.42	17,892.30	-3,067.88	93,130.53	98,407.70	-5,277.17	232,600.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal OP Workers	1,762.50	2,080.00	-317.50	8,512.50	10,400.00	-1,887.50	24,960.00
51600OP - Nationwide ER Match	97.50	115.38	-17.88	776.25	634.62	141.63	1,500.00
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>125,117.90</b>	<b>121,133.40</b>	<b>3,984.50</b>	<b>626,853.73</b>	<b>608,879.24</b>	<b>17,974.49</b>	<b>1,448,100.00</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### November 2024

1:00 PM  
12/04/24  
Accrual Basis

	Nov 24	Budget	\$ Over Budget	Jul - Nov 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	186.90	276.66	-89.76	1,851.98	1,383.34	468.64	3,320.00
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	<b>186.90</b>	<b>276.66</b>	<b>-89.76</b>	<b>1,851.98</b>	<b>1,383.34</b>	<b>468.64</b>	<b>3,380.00</b>
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	0.00	3,333.33	-3,333.33	0.00	16,666.69	-16,666.69	40,000.00
53400OP - Laboratory Analysis	4,276.09	6,280.83	-2,004.74	29,567.85	31,404.15	-1,836.30	75,370.00
53700OP - Permits & Fees	0.00	0.00	0.00	21,383.60	22,200.00	-816.40	60,410.00
53900OP - Other Professional	0.00	588.33	-588.33	0.00	2,941.69	-2,941.69	7,060.00
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	<b>4,276.09</b>	<b>10,202.49</b>	<b>-5,926.40</b>	<b>50,951.45</b>	<b>73,212.53</b>	<b>-22,261.08</b>	<b>182,840.00</b>
54-MT - SERVICE AND SUPPLIES - MAINT							
54021MT - Auto Expense - Fuel	0.00			0.00			0.00
54060MT - Equipment Rental	7,244.00	125.00	7,119.00	7,244.00	625.00	6,619.00	1,500.00
54080MT - Clothing & Laundry	1,180.43	1,221.67	-41.24	6,978.03	6,108.31	869.72	14,660.00
54100MT - Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	0.00	2,383.33	-2,383.33	3,226.14	11,916.69	-8,690.55	28,600.00
54182MT - Maintenance of Equipment	0.00	785.83	-785.83	4,193.42	3,929.19	264.23	9,430.00
54184MT - Maintenance of Structures	0.00	163.33	-163.33	497.80	816.69	-318.89	1,960.00
54200MT - Small Tools	0.00	250.83	-250.83	128.59	1,254.19	-1,125.60	3,010.00
54210MT - Supplies - Shop	163.42	185.00	-21.58	455.39	925.00	-469.61	2,220.00
54220MT - Supplies - Field	0.00	145.83	-145.83	1,248.50	729.19	519.31	1,750.00
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	<b>8,587.85</b>	<b>5,260.82</b>	<b>3,327.03</b>	<b>23,971.87</b>	<b>26,304.26</b>	<b>-2,332.39</b>	<b>63,130.00</b>
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	1,827.75	2,996.67	-1,168.92	10,669.44	14,983.31	-4,313.87	35,960.00
54022OP - Auto Expense - Mileage	0.00			100.00			
54023OP - Auto Expense - General	-5.87	2,618.34	-2,624.21	11,947.75	13,091.67	-1,143.92	31,420.00
54030OP - Communication	1,105.92	442.50	663.42	5,297.50	2,212.50	3,085.00	5,310.00
54040OP - Due & Subscription	0.00	4.17	-4.17	0.00	20.81	-20.81	50.00
54050OP - Equipment Purchase	651.71	416.67	235.04	1,546.97	2,083.31	-536.34	5,000.00
54060OP - Equipment Rental	0.00	224.17	-224.17	0.00	1,120.81	-1,120.81	2,690.00
54070OP - Insurance	11,134.16	15,262.75	-4,128.59	55,670.80	76,313.75	-20,642.95	183,153.00
54075OP - Insurance - Vehicle	3,945.20	3,308.33	636.87	19,726.00	16,541.65	3,184.35	39,700.00
54080OP - Clothing & Laundry	792.76	1,178.33	-385.57	3,895.38	5,891.65	-1,996.27	14,140.00
54090OP - Lodge & Meals	392.21	168.34	223.87	2,045.84	841.68	1,204.16	2,020.00
54100OP - Misc Expense	0.00	11.67	-11.67	139.82	58.31	81.51	140.00
54182OP - Maintenance of Equipment	3,835.42	5,740.83	-1,905.41	40,522.92	28,704.15	11,818.77	68,890.00
54184OP - Maintenance of Structures	974.73	2,830.00	-1,855.27	7,142.03	14,150.00	-7,007.97	33,960.00
54185OP - Memberships/Certifications	10,030.00	10,057.00	-27.00	25,822.65	32,215.00	-6,392.35	35,650.00
54190OP - Safety Equipment	345.87	671.67	-325.80	3,652.74	3,358.31	294.43	8,060.00
54200OP - Small Tools	10.76	320.83	-310.07	1,075.42	1,604.19	-528.77	3,850.00
54220OP - Supplies	355.46	346.67	8.79	4,568.73	1,733.31	2,835.42	4,160.00
54310OP - Special Dept - Chlorine / Salt	3,658.01	3,355.83	302.18	28,332.93	16,779.15	11,553.78	40,270.00
54320OP - Special Dept - Sludge /Chemical	2,482.56	5,076.67	-2,594.11	18,246.12	25,383.35	-7,137.23	60,920.00
54330OP - Special Dept - Oxygen/Propane	0.00	0.00	0.00	1,779.08	2,000.00	-220.92	4,770.00
54340OP - Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	10,416.69	-10,416.69	25,000.00
54400OP - Training	508.19	1,666.67	-1,158.48	2,635.62	8,333.31	-5,697.69	20,000.00
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	<b>42,044.84</b>	<b>58,781.44</b>	<b>-16,736.60</b>	<b>244,817.74</b>	<b>277,836.91</b>	<b>-33,019.17</b>	<b>625,113.00</b>



## Crestline Sanitation District Profit & Loss Budget Performance November 2024

	Nov 24	Budget	\$ Over Budget	Jul - Nov 24	YTD Budget	\$ Over Budget	Annual Budget
<b>56 - UTILITIES - OP</b>							
56100OP - Telephone	5,319.27	5,954.17	-634.90	27,010.91	29,770.81	-2,759.90	71,450.00
56210OP - Utilities - Electric	9,098.75	12,000.00	-2,901.25	63,405.23	68,000.00	-4,594.77	149,150.00
56220OP - Utilities - Gas	87.78	90.00	-2.22	284.92	240.00	44.92	9,080.00
56230OP - Utilities - Water	931.20	800.00	131.20	5,454.50	4,770.00	684.50	10,970.00
56240OP - Utilities - Trash	767.17	856.67	-89.50	3,750.88	4,283.31	-532.43	10,280.00
56300OP - Refuse Disposal	0.00	0.00	0.00	1,560.00	700.00	860.00	1,570.00
<b>Total 56 - UTILITIES - OP</b>	<b>16,204.17</b>	<b>19,700.84</b>	<b>-3,496.67</b>	<b>101,466.44</b>	<b>107,764.12</b>	<b>-6,297.68</b>	<b>252,500.00</b>
<b>59-MT - Depreciation - MAINT</b>							
59100MT - Depreciation Expense	22,668.34	22,668.33	0.01	113,341.70	113,341.65	0.05	272,020.00
<b>Total 59-MT - Depreciation - MAINT</b>	<b>22,668.34</b>	<b>22,668.33</b>	<b>0.01</b>	<b>113,341.70</b>	<b>113,341.65</b>	<b>0.05</b>	<b>272,020.00</b>
<b>59-OP - DEPR &amp; AMORT - OP</b>							
59100OP - Depreciation - OP	24,057.50	24,057.50	0.00	120,287.50	120,287.50	0.00	288,690.00
<b>Total 59-OP - DEPR &amp; AMORT - OP</b>	<b>24,057.50</b>	<b>24,057.50</b>	<b>0.00</b>	<b>120,287.50</b>	<b>120,287.50</b>	<b>0.00</b>	<b>288,690.00</b>
<b>Total COGS</b>	<b>293,620.31</b>	<b>331,290.08</b>	<b>-37,669.77</b>	<b>1,594,314.15</b>	<b>1,684,605.20</b>	<b>-90,291.05</b>	<b>3,980,783.00</b>
<b>Gross Profit</b>	<b>302,504.04</b>	<b>266,892.20</b>	<b>35,611.84</b>	<b>202,291.37</b>	<b>111,755.07</b>	<b>90,536.30</b>	<b>-122,483.00</b>
<b>Expense</b>							
<b>61 - SALARIES AND BENEFIT - ADM</b>							
61010 - Salaries - REG ADM	38,839.40	21,434.62	17,404.78	142,958.44	117,890.38	25,068.06	278,650.00
61020 - Salaries - OT ADM	168.18	104.17	64.01	266.29	520.81	-254.52	1,250.00
61030 - Salaries - VAC ADM	0.00	3,080.00	-3,080.00	3,736.15	15,400.00	-11,663.85	36,960.00
61040 - Salaries - SICK ADM	0.00	694.17	-694.17	624.82	3,470.85	-2,846.03	8,330.00
61050 - Salaries - HOLIDAY ADM	1,244.80	3,983.07	-2,738.27	4,979.20	7,966.17	-2,986.97	17,260.00
61100 - Payroll Tax - ADM	901.04	760.76	140.28	3,654.86	4,184.24	-529.38	9,890.00
61200 - Worker's Comp - ADM	275.57	216.92	58.65	1,504.95	1,193.08	311.87	2,820.00
61300 - Employee Group Insurance - ADM	6,412.70	5,162.50	1,250.20	32,541.48	25,812.50	6,728.98	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	35,988.12	35,208.46	779.66	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	1,261.25	1,184.62	76.63	2,800.00
<b>Total 61 - SALARIES AND BENEFIT - ADM</b>	<b>54,537.11</b>	<b>42,053.13</b>	<b>12,483.98</b>	<b>227,515.56</b>	<b>212,831.11</b>	<b>14,684.45</b>	<b>506,730.00</b>
<b>62 - BOARD EXPENSES</b>							
62100 - Board Director's Fee	500.00	1,500.00	-1,000.00	3,300.00	7,500.00	-4,200.00	18,000.00
62300 - Board Exp - Meals & Lodging	0.00	66.67	-66.67	0.00	333.31	-333.31	800.00
62400 - Board Exp - Education & Training	0.00	16.67	-16.67	0.00	83.31	-83.31	200.00
<b>Total 62 - BOARD EXPENSES</b>	<b>500.00</b>	<b>1,583.34</b>	<b>-1,083.34</b>	<b>3,300.00</b>	<b>7,916.62</b>	<b>-4,616.62</b>	<b>19,000.00</b>
<b>63 - PROFESSIONAL SVC - ADM</b>							
63100 - Accounting	0.00	1,215.00	-1,215.00	32,642.00	24,516.00	8,126.00	49,120.00
63200 - County Services	8.00	16.67	-8.67	36.00	83.31	-47.31	200.00
63300 - Legal	0.00	4,000.00	-4,000.00	17,412.50	20,500.00	-3,087.50	50,000.00
63500 - Software Support - ADM	316.33	640.83	-324.50	3,098.99	3,204.15	-105.16	7,690.00
63900 - Other Professional - ADM	659.45	2,500.00	-1,840.55	15,143.59	16,500.00	-1,356.41	39,410.00
<b>Total 63 - PROFESSIONAL SVC - ADM</b>	<b>983.78</b>	<b>8,372.50</b>	<b>-7,388.72</b>	<b>68,333.08</b>	<b>64,803.46</b>	<b>3,529.62</b>	<b>146,420.00</b>

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

1:00 PM  
 12/04/24  
 Accrual Basis

	Nov 24	Budget	\$ Over Budget	Jul - Nov 24	YTD Budget	\$ Over Budget	Annual Budget
<b>64 - SERVICES AND SUPPLIES - ADM</b>							
64023 · Auto Expense - General - ADM	200.00	966.88	-258.77	2,000.00	6,438.41	-1,433.25	15,490.00
64030 · Bank Charges	708.11	561.67	612.78	5,005.16	2,808.31	-1,499.82	6,740.00
64040 · Computer Expense	1,174.45	570.00	-328.04	1,308.49	2,850.00	-1,290.16	6,840.00
64045 · Due & Subscription	241.96	740.83	-20.83	1,559.84	3,704.15	-104.15	8,890.00
64080 · Janitorial Service	720.00	845.00	374.26	3,600.00	2,050.00	-48.59	4,340.00
64090 · Lease Equipment - ADM	1,219.26	0.00	0.00	2,001.41	0.00	0.00	590.00
64095 · Legal Notice	0.00	592.50	-460.74	0.00	2,962.50	-892.46	7,110.00
64120 · Office Expense	131.76	487.50	168.56	2,558.11	2,437.50	120.61	5,850.00
64130 · Office Supplies	656.06	5.00	3.59	25.00	25.00	-21.41	60.00
64135 · Penalties	503.00	432.50	70.50	2,515.00	2,162.50	352.50	5,190.00
64140 · Pest Control	3,000.00	3,150.00	-150.00	9,018.40	9,780.00	-761.60	20,030.00
64150 · Postage & Delivery	0.00	250.00	-250.00	4,541.73	5,150.00	-608.27	10,800.00
64160 · Printing & Publications	1,379.82	862.50	517.32	4,111.82	4,312.50	-200.68	10,350.00
64170 · Public Relation	0.00	210.00	-210.00	686.13	1,050.00	-363.87	2,520.00
64180 · Maintenance of Equipment	0.00	666.67	-666.67	2,480.66	3,333.31	-852.65	8,000.00
64190 · Maintenance of Structure	0.00	416.67	-416.67	1,055.40	2,083.31	-1,027.91	5,000.00
64230 · Training	0.00	0.00	0.00	0.00	125.00	-125.00	300.00
64240 · Travel	797.30	100.00	697.30	1,699.22	500.00	1,199.22	1,200.00
64245 · Lodge - Meals	176.00	216.92	-40.92	1,016.00	1,193.08	-177.08	2,820.00
66000 · Payroll Expenses	10,907.72	11,099.64	-191.92	47,231.00	52,965.57	-5,734.57	122,120.00
<b>Total 64 - SERVICES AND SUPPLIES - ADM</b>							
68 · BAD DEBTS							
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>							
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	566.67	566.67	0.00	2,833.35	2,833.31	0.04	6,800.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>							
<b>Total Expense</b>	67,495.28	63,675.28	3,820.00	349,212.99	341,350.07	7,862.92	805,560.00
Net Ordinary Income	235,008.76	203,216.92	31,791.84	-146,921.62	-229,595.00	82,673.38	-928,043.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	189,333.50	235,000.00	-45,666.50	189,333.50	235,000.00	-45,666.50	1,618,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	11,553.51	22,500.00	-10,946.49	11,553.51	22,500.00	-10,946.49	29,000.00
71500 · Int & Pen Delinquent Taxes	905.77	1,100.00	-194.23	905.77	1,100.00	-194.23	1,900.00
<b>Total 71 · PROP TAXES</b>	201,792.78	258,600.00	-56,807.22	201,792.78	258,600.00	-56,807.22	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	309.30	200.00	109.30	309.30	200.00	109.30	500.00
72500 · Special Assessment SU01-DLO&PEN	3,334.53	8,000.00	-4,665.47	3,334.53	8,000.00	-4,665.47	19,300.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	3,643.83	8,200.00	-4,556.17	14,433.83	19,100.00	-4,666.17	30,700.00

## Crestline Sanitation District Profit & Loss Budget Performance November 2024

	Nov 24	Budget	\$ Over Budget	Jul - Nov 24	YTD Budget	\$ Over Budget	Annual Budget
<b>73 - GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	9,400.00
<b>Total 73 - GRANTS AND AIDS</b>	0.00	0.00	0.00	0.00	0.00	0.00	9,400.00
<b>76 - CONNECTION FEE</b>							
76000 · Connection Fees	7,481.82	0.00	7,481.82	14,963.64	0.00	14,963.64	0.00
<b>Total 76 - CONNECTION FEE</b>	7,481.82	0.00	7,481.82	14,963.64	0.00	14,963.64	0.00
<b>79 - OTHER INCOMES</b>							
77000 · Interest Income	20,535.40	10,608.33	9,927.07	188,824.26	53,041.65	135,782.61	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	5,672.96	0.00	5,672.96	97,891.68	0.00	97,891.68	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	3,750.00	0.00	0.00	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
<b>Total 79 - OTHER INCOMES</b>	26,208.36	10,608.33	15,600.03	291,346.03	53,041.65	238,304.38	127,600.00
<b>Total Other Income</b>	239,126.79	277,408.33	-38,281.54	522,536.28	330,741.65	191,794.63	1,817,500.00
<b>Other Expense</b>							
<b>80 - OTHER EXPENSES</b>							
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	478.38	700.00	-221.62	478.38	700.00	-221.62	4,100.00
<b>Total 80 - OTHER EXPENSES</b>	478.38	700.00	-221.62	478.38	700.00	-221.62	4,100.00
<b>90 - CAPITAL PROJECTS</b>							
90001 · N.O.V.	3,930.00			21,487.22			
90002 · SCADA System Upgrades	7,337.08			23,956.81			
90011 · Slip Lining & Manhole Raising	0.00			136,383.00			
91000 · HC Engineering & Mgmt	10,466.13			46,065.30			
91005 · HC Dewatering Bldg & Clarifier	0.00			366,798.33			
91006 · HC Washer Compactor	0.00			59,502.79			
92004 · SC WWTP Slope Repair	31,944.79			91,795.15			
99999 · Capital Projects Offset	-53,678.01			-745,988.61			
<b>Total 90 - CAPITAL PROJECTS</b>	-0.01			-0.01			
<b>Total Other Expense</b>	478.37	700.00	-221.63	478.37	700.00	-221.63	4,100.00
<b>Net Other Income</b>	238,648.42	276,708.33	-38,059.91	522,057.91	330,041.65	192,016.26	1,813,400.00
<b>Net Income</b>	<b>473,657.18</b>	<b>479,925.25</b>	<b>-6,268.07</b>	<b>375,136.29</b>	<b>100,446.65</b>	<b>274,689.64</b>	<b>885,357.00</b>



## Crestline Sanitation District Statement of Cash Flows November 2024

	Nov 24
<b>OPERATING ACTIVITIES</b>	
Net Income	473,657.18
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-228,668.48
12100 · A/R - Pilot Rock	-650.00
12400 · COBRA Receivable	-755.51
12700 · Pumped Waste	-580.32
13300 · SU01-Deling Tax Roll Receivable	26,127.07
13350 · SS01 - Sewer Availability Recv	2,150.00
14100 · Prepaid Expense	-632.67
14200 · Prepaid Insurance	15,079.36
14300 · Prepaid Worker's Comp	12,811.42
20000 · Accounts Payable	-31,769.66
21600 · Employee Appreciation Fund	37.42
22000 · Payroll Liabilities	-66.73
Net cash provided by Operating Activities	266,739.08
<b>INVESTING ACTIVITIES</b>	
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	-7,337.09
17850 · N.O.V.	-3,930.00
17891 · HC Engineering & Mgmt	-10,466.13
17901 · SC WWTP Slope Engineering	-31,944.79
Net cash provided by Investing Activities	-6,385.50
Net cash increase for period	260,353.58
Cash at beginning of period	13,319,489.37
Cash at end of period	13,579,842.95

