



Crestline Sanitation District

Executive Summary - May 2024

SUMMARY STATEMENT OF NET POSITION

	5/31/2024	5/31/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 14,053,650	\$ 11,149,471	\$ 2,904,179	\$ 10,932,611
Receivables	1,211,204	1,393,345	(182,141)	1,266,580
Other current assets	60,803	85,830	(25,027)	182,204
Total current assets	15,325,657	12,628,646	2,697,011	12,381,395
Capital assets, net	21,554,829	16,534,750	5,020,079	20,442,941
Deferred outflows of resources	1,863,924	1,903,001	(39,077)	1,863,924
Total Assets and Deferred Outflows of Resources	38,744,410	31,066,397	7,678,013	34,688,260
Current liabilities	190,624	204,695	(14,071)	410,201
Noncurrent liabilities	13,323,421	5,994,412	7,329,009	10,135,897
Deferred inflows of resources	1,695,742	2,617,143	(921,401)	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,209,787	8,816,250	6,393,537	12,241,840
Net Position	\$ 23,534,623	\$ 22,250,147	\$ 1,284,476	\$ 22,446,420

SUMMARY STATEMENT OF CHANGES IN NET POSITION

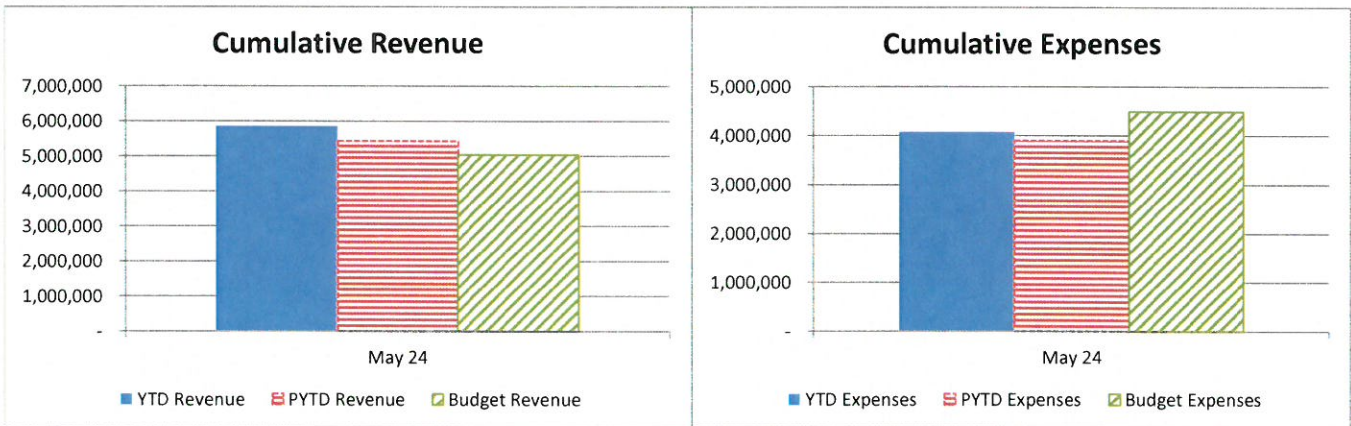
	May 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 561,911	\$ 3,721,974	\$ 3,535,183	\$ 186,791
Operating expenses	(351,619)	(3,245,474)	(3,551,649)	306,175
Administrative expenses	(60,686)	(827,948)	(935,422)	107,474
Other income	64,870	2,143,523	1,513,279	630,244
Other expenses	(88)	(4,123)	(3,697)	(426)
Change in net position	\$ 214,388	\$ 1,787,952	\$ 557,694	\$ 1,230,258

LIQUIDITY RATIOS

	5/31/2024	5/31/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	73.7	54.5	19.2	45.4
Current ratio (current assets / current liabilities)	80.4	61.7	18.7	51.3
Working capital (current assets - current liabilities)	\$ 15,135,033	\$ 12,423,951	\$ 2,711,082	\$ 11,971,194

CAPITAL BUDGET

	May 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ (76,408)	\$ 285,369	\$ 1,992,600	\$ 1,707,231
Master Plan Projects	50,688	2,804,844	6,000,000	3,195,156



Crestline Sanitation District
Balance Sheet
As of May 31, 2024

May 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

2,431,116.91

32,279.14

169.30

300.00

Total 10 · CASH AND CASH EQUIVALENT

2,463,865.35

11 · INVESTMENTS

11000 · Cash in Bank - LAIF

2,639,690.63

11101 · Investments - Wealth&Fiduciary

5,142,881.94

11200 · Investments - CalTRUST

3,807,212.15

Total 11 · INVESTMENTS

11,589,784.72

Total Checking/Savings

14,053,650.07

Accounts Receivable

12 · ACCTS RECEIVABLE

12000 · Accounts Receivable

505,810.42

12100 · A/R - Pilot Rock

637.54

12400 · COBRA Receivable

1,620.92

12410 · COBRA Dental

128.96

12700 · Pumped Waste

2,963.71

Total 12 · ACCTS RECEIVABLE

511,161.55

Total Accounts Receivable

511,161.55

Other Current Assets

12900 · Inventory

14,448.96

13 · OTHER RECEIVABLE

13300 · SU01-Delinq Tax Roll Receivable

125,144.03

13350 · SS01 - Sewer Availability Recv

5,567.42

13500 · Accrued A/R

569,326.81

13700 · Other Receivables

4.54

Total 13 · OTHER RECEIVABLE

700,042.80

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

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06/06/24
Accrual Basis

	May 31, 24
14 · PREPAID	
14100 · Prepaid Expense	4,416.00
14200 · Prepaid Insurance	70,855.69
14300 · Prepaid Worker's Comp	-28,917.85
Total 14 · PREPAID	46,353.84
Total Other Current Assets	760,845.60
Total Current Assets	15,325,657.22
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	-16,393,253.00
16300 · Accm Depr - Structures & Imprv	-6,187,310.39
16400 · Accm Depr - Vehicles	-1,104,477.03
16500 · Accm Depr - Equipment	-545,515.16
16800 · Accm. Amortization	-287,402.49
16900 · Accm Depr - Capital Lease Asset	-44,913.51
Total 16 · ACCM DEPRECIATIONS	-24,562,871.58
Total Fixed Assets	9,092,088.92
Other Assets	
17 · CIP	
17340 · SCADA System	28,120.26
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	58,647.60
17890 · HC Dewatering Bldg & Clarifier	10,121,244.26
17891 · HC Engineering & Mgmt	1,314,579.32
17894 · HC Muffin Monster	36,823.82
Total 17 · CIP	12,462,739.81

Crestline Sanitation District
Balance Sheet
As of May 31, 2024

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Accrual Basis

	May 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	14,326,663.81
TOTAL ASSETS	38,744,409.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-50.22
Total Accounts Payable	-50.22
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,874.16
21600 · Employee Appreciation Fund	3,713.92
Total 21 · OTHER CURRENT LIAB.	7,588.08
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-662.39
22100 · Payroll Tax Payable	-68.21
22200 · Retirement Payable	209.11
Total 22 · PR LIABILITIES	-521.49
23 · ACCRUED LIABILITIES	
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
Total 23 · ACCRUED LIABILITIES	91,760.34

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

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Accrual Basis

	May 31, 24
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,963.02
25950 · Curr Portin-Share of County POB	56,664.00
25970 · Curr Portion of CLO	8,219.88
Total 24 · OTHER LIABILITIES	91,846.90
Total Other Current Liabilities	190,673.83
Total Current Liabilities	190,623.61
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	10,920,667.00
27300 · Capital Lease Obligation	2,402.28
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
Total 27 · LONG TERM LIABILITIES	13,323,421.42
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	15,019,163.42
Total Liabilities	15,209,787.03
Equity	
30 · NET ASSETS	
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
Total 34000 · Board Designated Reserves	13,797,916.00
Total 30 · NET ASSETS	21,746,671.37

Crestline Sanitation District
Balance Sheet
As of May 31, 2024

	May 31, 24
Net Income	1,787,951.55
Total Equity	23,534,622.92
TOTAL LIABILITIES & EQUITY	38,744,409.95

Crestline Sanitation District
Profit & Loss Budget Performance
May 2024

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Accrual Basis

	May 24	Budget	\$ Over Budget	Jul '23 - May 24	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	556,624.07	554,300.00	2,324.07	3,345,757.92	3,342,700.00	3,057.92	3,351,100.00
42000 - Sewer Penalties	-569.18	0.00	-569.18	121,190.47	93,000.00	28,190.47	121,000.00
43000 - Pumped Waste Permits	4,756.36	4,000.00	756.36	39,303.04	31,500.00	7,803.04	35,300.00
44000 - Permit & Inspection Fees	438.00	219.00	219.00	1,095.00	657.00	438.00	1,000.00
46000 - Cleghorn State Reimbursement	0.00	0.00	0.00	207,190.46	60,000.00	147,190.46	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	7,377.29	7,150.00	227.29	7,800.00
48000 - Other Service Fees	12.00	0.00	12.00	60.00	176.00	-116.00	200.00
49000 - Other Charges	0.00	0.00	0.00	-0.20	0.00	-0.20	0.00
Total 40 - REVENUE	561,911.25	559,169.00	2,742.25	3,721,973.98	3,535,183.00	186,790.98	3,636,400.00
Total Income	561,911.25	559,169.00	2,742.25	3,721,973.98	3,535,183.00	186,790.98	3,636,400.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	22,791.37	34,100.00	-11,308.63	290,852.56	411,110.00	-120,257.44	445,210.00
51020MT - Salaries - OT	0.00	0.00	0.00	1,517.41	500.00	1,017.41	500.00
51030MT - Salaries - VAC	1,945.86	4,000.00	-2,054.14	15,261.35	23,700.00	-8,438.65	26,700.00
51040MT - Salaries - SICK	1,493.70	1,500.00	-6.30	11,931.19	22,100.00	-10,168.81	24,130.00
51050MT - Salaries - HOLIDAY	386.68	2,167.00	-1,780.32	18,457.32	27,629.00	-9,171.68	28,170.00
51060MT - Salaries - ON CALL / STANDBY	2,247.50	2,700.00	-452.50	29,446.25	25,930.00	3,516.25	27,730.00
51070MT - Salaries - CALL BACK	76.30	150.00	-73.70	3,229.48	1,900.00	1,329.48	2,000.00
51100MT - Payroll Tax	773.74	850.00	-76.26	7,175.71	10,190.00	-3,014.29	11,040.00
51150MT - Unemployment Expense	0.00	266.66	-266.66	0.00	2,933.34	-2,933.34	3,200.00
51200MT - Worker's Comp	4,132.84	3,940.00	192.84	48,234.74	47,320.00	914.74	51,260.00
51300MT - Employee Group Insurance	6,405.53	9,885.00	-3,479.47	73,125.34	107,625.00	-34,499.66	117,510.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	9,635.02	13,700.00	-4,064.98	109,138.51	164,470.00	-55,331.49	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	4,800.00	7,280.00	-2,480.00	23,990.00	51,280.00	-27,290.00	59,280.00
51600MT - Nationwide ER Match	42.00	330.00	-288.00	4,288.00	3,970.00	318.00	4,300.00
Total 51-MT - Salaries & Benefit - MAINT	54,730.54	80,868.66	-26,138.12	636,647.86	900,657.34	-264,009.48	979,200.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	52,097.92	48,710.00	3,387.92	574,212.03	584,530.00	-10,317.97	633,240.00
51020OP - Salaries - OT	309.56	48.00	261.56	2,150.38	6,358.00	-4,207.62	6,500.00
51030OP - Salaries - VAC	4,311.37	4,000.00	311.37	45,296.03	45,080.00	216.03	49,080.00
51040OP - Salaries - SICK	5,418.66	2,000.00	3,418.66	35,431.15	32,600.00	2,831.15	34,600.00
51050OP - Salaries - HOLIDAY	806.24	3,106.00	-2,299.76	34,893.59	40,390.00	-5,496.41	40,390.00
51060OP - Salaries - ON CALL / STANDBY	2,747.50	4,500.00	-1,752.50	35,077.88	39,600.00	-4,522.12	41,600.00
51070OP - Salaries - Call Back	0.00	166.66	-166.66	4,825.46	1,833.34	2,992.12	2,000.00
51100OP - Payroll Tax	1,038.70	1,230.00	-191.30	12,801.55	14,750.00	-1,948.45	15,980.00
51200OP - Worker's Comp	7,802.87	4,910.00	2,892.87	90,979.04	58,920.00	32,059.04	63,830.00
51300OP - Employee Group Insurance	15,113.88	12,640.00	2,473.88	150,460.34	137,600.00	12,860.34	150,240.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	18,409.77	20,819.00	-2,409.23	207,938.78	249,831.00	-41,892.22	270,650.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal Op Workers	2,025.00	2,080.00	-55.00	31,886.50	22,880.00	9,006.50	24,960.00
51600OP - Nationwide ER Match	157.50	172.00	-14.50	1,863.75	2,068.00	-204.25	2,240.00
Total 51-OP - SALARIES & BENEFIT - OP	110,238.97	104,381.66	5,857.31	1,227,816.48	1,236,440.34	-8,623.86	1,335,310.00

Crestline Sanitation District

Profit & Loss Budget Performance

May 2024

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Accrual Basis

	May 24	Budget	\$ Over Budget	Jul '23 - May 24	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53900MT - Other Professional Svc	228.78	200.00	28.78	3,055.00	3,400.00	-345.00	3,600.00
Total 53-MT - PROFESSIONAL SVC-MAINT	228.78	200.00	28.78	3,055.00	3,400.00	-345.00	3,600.00
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	84,727.75	0.00	84,727.75	85,609.25	15,000.00	70,609.25	15,000.00
53400OP - Laboratory Analysis	4,710.00	4,700.00	10.00	66,124.98	54,520.00	11,604.98	58,520.00
53700OP - Permits & Fees	161.81	200.00	-38.19	57,532.16	54,980.00	2,552.16	54,980.00
53900OP - Other Professional	0.00	0.00	0.00	5,997.50	1,490.00	4,507.50	1,490.00
Total 53-OP - PROFESSIONAL SVC - OP	89,599.56	4,900.00	84,699.56	215,263.89	125,990.00	89,273.89	129,990.00
54-MT - SERVICE AND SUPPLIES - MAINT							
54060MT - Equipment Rental	0.00	0.00	0.00	0.00	850.00	-850.00	850.00
54080MT - Clothing & Laundry	1,313.37	1,166.00	147.37	11,847.49	13,994.00	-2,146.51	15,160.00
54100MT - Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	249.08	2,349.17	-2,100.09	18,802.28	25,840.83	-7,038.55	28,190.00
54182MT - Maintenance of Equipment	0.00	1,113.34	-1,113.34	7,281.76	12,246.66	-4,964.90	13,360.00
54184MT - Maintenance of Structures	47.39	198.33	-150.94	8,196.67	2,181.67	6,015.00	2,380.00
54200MT - Small Tools	0.00	170.83	-170.83	2,183.14	1,879.17	303.97	2,050.00
54210MT - Supplies - Shop	118.50	207.50	-89.00	1,539.46	2,282.50	-743.04	2,490.00
54220MT - Supplies - Field	0.00	123.33	-123.33	1,403.34	1,356.67	46.67	1,480.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	1,728.34	5,328.50	-3,600.16	51,254.14	60,631.50	-9,377.36	65,960.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	3,334.77	3,405.84	-71.07	28,986.38	37,464.17	-8,477.79	40,870.00
54023OP - Auto Expense - General	952.25	901.67	50.58	28,834.96	9,918.33	18,916.63	10,820.00
54030OP - Communication	580.37	402.50	177.87	5,939.52	4,427.50	1,512.02	4,830.00
54040OP - Due & Subscription	0.00	10.84	-10.84	0.00	119.16	-119.16	130.00
54050OP - Equipment Purchase	0.00	0.00	0.00	11,743.85	2,650.00	9,093.85	2,650.00
54060OP - Equipment Rental	0.00	640.00	-640.00	0.00	7,040.00	-7,040.00	7,680.00
54070OP - Insurance	8,117.95	12,936.34	-4,818.39	89,297.45	142,299.66	-53,002.21	155,236.00
54075OP - Insurance - Vehicle	3,126.41	3,197.50	-71.09	34,390.51	35,172.50	-781.99	38,370.00
54080OP - Clothing & Laundry	636.78	1,036.00	-399.22	9,273.04	12,424.00	-3,150.96	13,460.00
54090OP - Lodge & Meals	0.00	160.00	-160.00	1,270.11	1,760.00	-489.89	1,920.00
54100OP - Misc Expense	0.00	10.84	-10.84	0.00	119.16	-119.16	130.00
54182OP - Maintenance of Equipment	705.97	6,371.67	-5,665.70	46,844.97	70,088.33	-23,243.36	76,460.00
54184OP - Maintenance of Structures	1,992.10	1,157.50	834.60	31,906.25	12,732.50	19,173.75	13,890.00
54185OP - Memberships/Certifications	1,001.00	590.00	411.00	33,780.19	35,033.00	-1,252.81	35,960.00
54190OP - Safety Equipment	307.11	450.84	-143.73	7,055.33	4,959.16	2,096.17	5,410.00
54200OP - Small Tools	0.00	99.17	-99.17	3,265.08	1,090.83	2,174.25	1,190.00
54220OP - Supplies	116.54	326.67	-210.13	3,621.05	3,593.33	27.72	3,920.00
54310OP - Special Dept - Chlorine / Salt	4,932.97	2,816.66	2,116.31	38,809.00	30,983.34	7,825.66	33,800.00
54320OP - Special Dept - Sludge /Chemical	174.00	4,133.34	-3,959.34	48,936.46	45,466.66	3,469.80	49,600.00
54330OP - Special Dept - Oxygen/Propane	0.00	501.67	-501.67	2,528.89	5,518.33	-2,989.44	6,020.00
54340OP - Special Dept - Emergency	0.00	2,083.34	-2,083.34	0.00	22,916.66	-22,916.66	25,000.00
54400OP - Training	3,649.95	1,667.00	1,982.95	12,969.36	18,333.00	-5,363.64	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	29,628.17	42,899.39	-13,271.22	439,452.40	504,109.62	-64,657.22	547,346.00

Crestline Sanitation District
Profit & Loss Budget Performance
 May 2024

8:57 AM
 06/06/24
 Accrual Basis

	May 24	Budget	\$ Over Budget	Jul '23 - May 24	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,628.69	5,570.84	57.85	58,932.17	61,279.16	-2,346.99	66,850.00
56210OP · Utilities - Electric	15,985.63	12,391.07	3,594.56	134,218.45	130,070.48	4,147.97	144,350.00
56220OP · Utilities - Gas	689.58	742.30	-52.72	6,547.49	11,454.52	-4,907.03	11,810.00
56230OP · Utilities - Water	1,190.60	800.00	390.60	9,991.90	10,260.00	-268.10	11,260.00
56240OP · Utilities - Trash	862.26	639.17	223.09	9,150.43	7,030.83	2,119.60	7,670.00
56300OP · Refuse Disposal	0.00	0.00	0.00	960.00	1,420.00	-460.00	1,420.00
Total 56 · UTILITIES - OP	24,356.76	20,143.38	4,213.38	219,800.44	221,514.99	-1,714.55	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	223,420.78	241,752.50	-18,331.72	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	223,420.78	241,752.50	-18,331.72	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	228,762.60	257,152.50	-28,389.90	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	228,762.60	257,152.50	-28,389.90	280,530.00
Total COGS	351,618.70	304,076.59	47,542.11	3,245,473.59	3,551,648.79	-306,175.20	3,849,026.00
Gross Profit	210,292.55	255,092.41	-44,799.86	476,500.39	-16,465.79	492,966.18	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	23,625.14	24,580.00	-954.86	275,375.11	294,980.00	-19,604.89	319,560.00
61020 · Salaries - OT ADM	228.65	271.47	-42.82	881.66	1,878.88	-997.22	2,150.00
61030 · Salaries - VAC ADM	80.47	3,673.34	-3,592.87	13,310.17	40,406.66	-27,096.49	44,080.00
61040 · Salaries - SICK ADM	0.00	700.00	-700.00	35,168.40	10,050.00	25,118.40	10,750.00
61050 · Salaries - HOLIDAY ADM	0.00	1,545.00	-1,545.00	15,832.92	20,090.00	-4,257.08	20,090.00
61100 · Payroll Tax - ADM	578.19	880.00	-301.81	8,771.33	10,560.00	-1,788.67	11,440.00
61200 · Worker's Comp - ADM	261.23	244.00	17.23	3,725.64	2,926.00	799.64	3,170.00
61300 · Employee Group Insurance - ADM	9,507.90	5,898.34	3,609.56	87,518.46	64,881.66	22,636.80	70,780.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	7,250.66	10,966.00	-3,715.34	103,549.65	131,604.00	-28,054.35	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	2,402.50	2,760.00	-357.50	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	41,754.74	48,988.15	-7,233.41	546,535.84	580,137.20	-33,601.36	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	1,000.00	1,500.00	-500.00	6,111.58	16,500.00	-10,388.42	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	0.00	733.33	-733.33	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	183.33	-183.33	200.00
Total 62 · BOARD EXPENSES	1,000.00	1,583.34	-583.34	6,111.58	17,416.66	-11,305.08	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	7,641.14	-7,641.14	50,694.89	49,482.90	1,211.99	51,890.00
63200 · County Services	0.00	33.34	-33.34	72.00	366.66	-294.66	400.00
63300 · Legal	0.00	4,166.67	-4,166.67	20,505.00	45,833.33	-25,328.33	50,000.00
63500 · Software Support - ADM	5,489.00	840.54	4,648.46	11,139.00	6,225.00	4,914.00	7,100.00
63900 · Other Professional - ADM	1,608.76	2,212.65	-603.89	80,805.95	110,810.00	-30,004.05	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	7,097.76	14,894.34	-7,796.58	163,216.84	212,717.89	-49,501.05	222,700.00

Crestline Sanitation District

Profit & Loss Budget Performance

May 2024

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06/06/24
Accrual Basis

	May 24	Budget	\$ Over Budget	Jul '23 - May 24	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	664.06	927.52	-263.46	12,425.63	14,509.01	-2,083.38	16,170.00
64040 · Computer Expense	38.77	3,975.16	-3,936.39	2,501.90	8,530.00	-6,028.10	8,530.00
64045 · Due & Subscription	635.88	558.79	77.09	6,211.41	4,693.04	1,518.37	5,090.00
64080 · Janitorial Service	1,440.00	720.00	720.00	8,460.00	8,180.00	280.00	8,900.00
64090 · Lease Equipment - ADM	0.00	794.01	-794.01	4,073.72	3,321.51	752.21	3,370.00
64095 · Legal Notice	0.00	0.00	0.00	193.00	360.00	-167.00	720.00
64120 · Office Expense	453.44	295.84	157.60	6,952.57	3,254.16	3,698.41	3,550.00
64130 · Office Supplies	208.71	525.84	-317.13	4,552.55	5,784.16	-1,231.61	6,310.00
64135 · Penalties	0.00	12.50	-12.50	3.17	137.50	-134.33	150.00
64140 · Pest Control	503.00	415.00	88.00	4,973.00	4,565.00	408.00	4,980.00
64150 · Postage & Delivery	1,000.00	3,162.00	-2,162.00	19,405.70	19,970.00	-564.30	20,170.00
64160 · Printing & Publications	2,629.70	180.00	2,449.70	10,611.29	12,807.66	-2,196.37	12,930.00
64170 · Public Relation	942.35	926.40	15.95	7,874.59	10,740.00	-2,865.41	11,940.00
64180 · Maintenance of Equipment	228.71	210.00	18.71	2,515.81	2,310.00	205.81	2,520.00
64190 · Maintenance of Structure	0.00	1,250.00	-1,250.00	5,342.46	13,750.00	-8,407.54	15,000.00
64230 · Training	1,025.95	416.67	609.28	3,720.95	4,583.33	-862.38	5,000.00
64240 · Travel	0.00	0.00	0.00	245.34	22.50	222.84	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	2,579.62	1,100.00	1,479.62	1,200.00
66000 · Payroll Expenses	580.00	99.75	480.25	4,129.75	757.75	3,372.00	840.00
Total 64 · SERVICES AND SUPPLIES - ADM	10,350.57	14,569.48	-4,218.91	106,772.46	119,375.62	-12,603.16	127,670.00
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	482.86	525.00	-42.14	5,311.46	5,775.00	-463.54	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	5,311.46	5,775.00	-463.54	6,300.00
Total Expense	60,685.93	80,560.31	-19,874.38	827,948.18	935,422.37	-107,474.19	1,007,740.00
Net Ordinary Income	149,606.62	174,532.10	-24,925.48	-351,447.79	-951,888.16	608,440.37	-1,220,366.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURRE SEC & UNSEC1%	18,959.82	26,992.57	-8,032.75	1,624,964.74	1,367,800.00	257,164.74	1,367,800.00
71300 · Prop Taxes-PRI SEC & UNSEC	142.73	1,570.20	-1,427.47	27,804.30	16,700.00	11,104.30	16,700.00
71500 · Int & Pen Delinquent Taxes	29.56	53.05	-23.49	1,911.39	1,400.00	511.39	1,400.00
Total 71 · PROP TAXES	19,132.11	28,615.82	-9,483.71	1,654,680.43	1,385,900.00	268,780.43	1,385,900.00
72 · SPECIAL ASSESSMENTS							
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	0.00	1,200.00	-1,200.00	610.50	1,200.00	-589.50	1,200.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	3,736.66	-3,736.66	15,257.75	15,700.00	-442.25	15,700.00
Total 72 · SPECIAL ASSESSMENTS	0.00	4,936.66	-4,936.66	26,688.25	27,900.00	-1,211.75	27,900.00
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	3,255.27	3,265.46	-10.19	7,905.65	8,300.52	-394.87	9,700.00
Total 73 · GRANTS AND AIDS	3,255.27	3,265.46	-10.19	7,905.65	8,300.52	-394.87	9,700.00

Crestline Sanitation District Profit & Loss Budget Performance May 2024

	May 24	Budget	\$ Over Budget	Jul '23 - May 24	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	3,740.91	0.00	3,740.91	11,222.73	0.00	11,222.73	0.00
Total 76 · CONNECTION FEE	3,740.91	0.00	3,740.91	11,222.73	0.00	11,222.73	0.00
79 · OTHER INCOMES							
77000 · Interest Income	14,222.76	5,292.14	8,930.62	155,968.74	90,903.53	65,065.21	95,100.00
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	18,858.56	0.00	18,858.56	199,297.75	0.00	199,297.75	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79200 · Worker's Comp Insurance Claim	5,660.19	0.00	-5,660.19	51,817.40	0.00	51,817.40	0.00
79500 · Other Income	0.00	25.00	-25.00	35,942.02	275.00	35,667.02	300.00
Total 79 · OTHER INCOMES	38,741.51	5,317.14	33,424.37	443,025.91	91,178.53	351,847.38	95,400.00
Total Other Income	64,869.80	42,135.08	22,734.72	2,143,522.97	1,513,279.05	630,243.92	1,518,900.00
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	88.37	111.43	-23.06	4,123.63	3,696.50	427.13	3,700.00
Total 80 · OTHER EXPENSES	88.37	111.43	-23.06	4,123.63	3,696.50	427.13	3,700.00
90 · CAPITAL PROJECTS							
90001 · N.O.V.	4,885.91			57,661.68	260,000.00	-202,338.32	260,000.00
90002 · SCADA System Upgrades	3,048.47			28,120.26	35,000.00	-6,879.74	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	45,000.00	-35,000.00	45,000.00
90006 · Main Office Roof Replacement	0.00			10,000.00	15,000.00	-4,021.35	15,000.00
90007 · Liquid Chlorine Transporter Tra	0.00			10,978.65	6,500.00	4,478.65	6,500.00
90008 · Vacuum Pump for Tanker Truck	0.00			0.00	20,000.00	-20,000.00	20,000.00
90009 · Farm Management Plan	2,531.00			197,603.31	50,000.00	-147,603.31	50,000.00
91000 · HC Engineering & Mgmt	0.00			0.00	60,000.00	-60,000.00	60,000.00
91001 · HC Asphalt Repair - WWTP Road	0.00			0.00	65,000.00	-65,000.00	65,000.00
91002 · HC & SC Entry Doors	0.00			0.00	40,000.00	-40,000.00	40,000.00
91003 · HC Washer Compactor for Bar Scr	0.00			36,823.82	6,000,000.00	-3,392,758.69	6,000,000.00
91004 · HC Muffin Monster Rebuild (2)	0.00			2,607,241.31	20,000.00	-19,392,741.31	20,000.00
91005 · HC Dewatering Bldg & Clarifier	48,156.80			0.00	111,100.00	-62,943.20	111,100.00
92001 · SC Dilution Pumps (2)	0.00			0.00	15,000.00	-15,000.00	15,000.00
92002 · SC Recirculation Pump w/ VFD	0.00			0.00	70,000.00	-70,000.00	70,000.00
93001 · CH Muffin Monster Rebuild	0.00			118,837.52	50,000.00	-68,837.52	50,000.00
93002 · CH Effluent Pump Replacement	0.00			0.00	1,000,000.00	-1,000,000.00	1,000,000.00
93003 · CH Effluent Pump Rebuild & Motor	0.00			0.00	-7,992,600.00	7,992,600.00	-7,992,600.00
95001 · Sewer Relocation HWY 189	-58,622.18			-3,155,565.54	0.00	3,155,565.54	0.00
99999 · Capital Projects Offset	0.00			0.00	0.00	0.00	0.00
Total 90 · CAPITAL PROJECTS	88.37	111.43	-23.06	4,123.63	3,696.50	427.13	3,700.00
Total Other Expense	64,781.43	42,023.65	22,757.78	2,139,399.34	1,509,582.55	629,816.79	1,515,200.00
Net Other Income	214,388.05	216,555.75	-2,167.70	1,787,951.55	557,694.39	1,230,257.16	294,834.00

**Crestline Sanitation District
Statement of Cash Flows**
May 2024

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06/06/24

	May 24
OPERATING ACTIVITIES	
Net Income	214,388.05
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-142,056.39
12100 · A/R - Pilot Rock	650.00
12400 · COBRA Receivable	1,295.19
12410 · COBRA Dental	128.96
12700 · Pumped Waste	-1,723.18
13200 · Taxes Receivable	20,446.80
13300 · SU01-Dehq Tax Roll Receivable	981.60
13350 · SS01 - Sewer Availability Recv	10.30
14100 · Prepaid Expense	-550.00
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	12,196.94
20000 · Accounts Payable	-43,243.07
21600 · Employee Appreciation Fund	600.00
22000 · Payroll Liabilities	-68.96
22200 · Retirement Payable	208.49
Net cash provided by Operating Activities	74,509.09
INVESTING ACTIVITIES	
15300 · Structures & Improvements	-251,481.32
15500 · Equipments	-10,378.65
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	-3,048.47
17365 · Wastewater Master Plan Update	30,000.00
17379 · Sodium Hydrochlorite Generation	132,643.80
17800 · SC Emergency Storage Pond	54,727.75
17850 · N.O.V.	-5,871.83
17890 · HC Dewatering Bldg & Clarifier	-48,156.80
17891 · HC Engineering & Mgmt	-2,531.00
17893 · CH Effluent Pump Replacement	118,837.52
17896 · Liquid Chlorine Transporter	10,978.65
Net cash provided by Investing Activities	67,310.09
Net cash increase for period	141,819.18
Cash at beginning of period	13,911,830.89
Cash at end of period	14,053,650.07

