



Crestline Sanitation District

Executive Summary - April 2024

SUMMARY STATEMENT OF NET POSITION

	4/30/2024	4/30/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 13,912,617	\$ 11,315,174	\$ 2,597,443	\$ 10,690,662
Receivables	1,090,938	1,275,880	(184,942)	1,281,758
Other current assets	83,693	111,846	(28,153)	184,289
Total current assets	15,087,248	12,702,900	2,384,348	12,156,709
Capital assets, net	21,622,139	16,269,932	5,352,207	20,024,601
Deferred outflows of resources	1,863,924	1,903,001	(39,077)	1,867,180
Total Assets and Deferred Outflows of Resources	38,573,311	30,875,833	7,697,478	34,048,490
Current liabilities	226,745	179,819	46,926	410,841
Noncurrent liabilities	13,323,421	5,995,126	7,328,295	9,525,146
Deferred inflows of resources	1,695,742	2,617,143	(921,401)	1,772,525
Total Liabilities and Deferred Inflows of Resources	15,245,908	8,792,088	6,453,820	11,708,512
Net Position	\$ 23,327,403	\$ 22,083,745	\$ 1,243,658	\$ 22,339,978

SUMMARY STATEMENT OF CHANGES IN NET POSITION

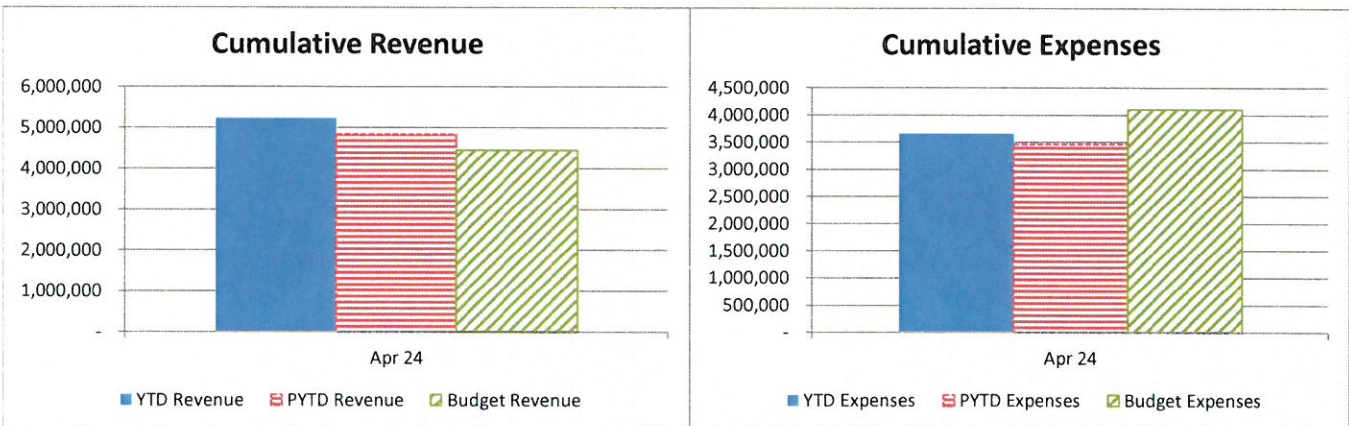
	Apr 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 159,256	\$ 3,160,063	\$ 2,976,014	\$ 184,049
Operating expenses	(318,262)	(2,893,739)	(3,247,572)	353,833
Administrative expenses	(96,680)	(760,209)	(854,862)	94,653
Other income	583,368	2,078,652	1,471,144	607,508
Other expenses	(1,371)	(4,035)	(3,585)	(450)
Change in net position	\$ 326,311	\$ 1,580,732	\$ 341,139	\$ 1,239,593

LIQUIDITY RATIOS

	4/30/2024	4/30/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	61.4	62.9	(1.5)	44.0
Current ratio (current assets / current liabilities)	66.5	70.6	(4.1)	49.9
Working capital (current assets - current liabilities)	\$ 14,860,503	\$ 12,523,081	\$ 2,337,422	\$ 11,745,868

CAPITAL BUDGET

	Apr 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 7,312	\$ 361,777	\$ 1,992,600	\$ 1,630,823
Master Plan Projects	7,807	2,754,156	6,000,000	3,245,844



Crestline Sanitation District
Balance Sheet
As of April 30, 2024

Apr 30, 24

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	5,322,275.98	
10200 · Cash in Bank - Payroll	32,528.10	
10500 · Petty Cash	169.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	5,355,273.38	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	2,639,690.63	
11101 · Investments - Wealth&Fiduciary	5,123,210.42	
11200 · Investments - CalTRUST	794,442.11	
Total 11 · INVESTMENTS	8,557,343.16	
Total Checking/Savings	13,912,616.54	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	363,754.03	
12100 · A/R - Pilot Rock	1,287.54	
12400 · COBRA Receivable	2,916.11	
12410 · COBRA Dental	257.92	
12700 · Pumped Waste	1,240.53	
Total 12 · ACCTS RECEIVABLE	369,456.13	
Total Accounts Receivable	369,456.13	
Other Current Assets		
12900 · Inventory		14,448.96
13 · OTHER RECEIVABLE		
13200 · Taxes Receivable	20,446.80	
13300 · SU01-Delinq Tax Roll Receivable	126,125.63	
13350 · SS01 - Sewer Availability Recv	5,577.72	
13500 · Accrued A/R	569,326.81	
13700 · Other Receivables	4.54	
Total 13 · OTHER RECEIVABLE	721,481.50	

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

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Accrual Basis

	Apr 30, 24
14 · PREPAID	
14100 · Prepaid Expense	3,866.00
14200 · Prepaid Insurance	82,100.05
14300 · Prepaid Worker's Comp	-16,720.91
Total 14 · PREPAID	69,245.14
Total Other Current Assets	805,175.60
Total Current Assets	15,087,248.27
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,454.99
15300 · Structures & Improvements	13,266,418.25
15400 · Vehicles	1,418,084.85
15500 · Equipments	729,933.84
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	33,393,100.53
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,384,421.20
16300 · Accm Depr - Structures & Imprv	-6,165,298.73
16400 · Accm Depr - Vehicles	-1,100,217.61
16500 · Accm Depr - Equipment	-543,833.41
16800 · Accm. Amortization	-283,257.17
16900 · Accm Depr - Capital Lease Asset	-44,253.02
Total 16 · ACCM DEPRECIATIONS	-24,521,281.14
Total Fixed Assets	8,871,819.39
Other Assets	
17 · CIP	
17340 · SCADA System	25,071.79
17365 · Wastewater Master Plan Update	30,000.00
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.	52,775.77
17890 · HC Dewatering Bldg & Clarifier	10,073,087.46
17891 · HC Engineering & Mgmt	1,312,048.32
17893 · CH Effluent Pump Replacement	118,837.52

Crestline Sanitation District
Balance Sheet
As of April 30, 2024

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	Apr 30, 24
17894 · HC Muffin Monster	36,823.82
17896 · Liquid Chlorine Transporter	10,978.65
Total 17 · CIP	12,750,319.43
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	14,614,243.43
TOTAL ASSETS	38,573,311.09
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	36,910.17
20000 · Accounts Payable	36,910.17
Total Accounts Payable	36,910.17
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,874.16
21600 · Employee Appreciation Fund	3,013.92
Total 21 · OTHER CURRENT LIAB.	6,888.08
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-593.43
22100 · Payroll Tax Payable	-68.21
22200 · Retirement Payable	0.62
Total 22 · PR LIABILITIES	-661.02
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 April 30, 2024**

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Accrual Basis

	Apr 30, 24
24 · OTHER LIABILITIES	
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
Total 24 · OTHER LIABILITIES	91,846.90
Total Other Current Liabilities	189,834.30
Total Current Liabilities	226,744.47
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	15,245,907.89
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 April 30, 2024

	Apr 30, 24
Net Income	1,580,731.83
Total Equity	23,327,403.20
TOTAL LIABILITIES & EQUITY	38,573,311.09

Crestline Sanitation District

Profit & Loss Budget Performance

April 2024

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Accrual Basis

	Apr 24	Budget	\$ Over Budget	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	1,402.96	3,200.00	-1,797.04	2,789,133.85	2,788,400.00	733.85	3,351,100.00
42000 - Sewer Penalties	35,126.73	27,000.00	8,126.73	121,759.65	93,000.00	28,759.65	121,000.00
43000 - Pumped Waste Permits	3,227.04	3,000.00	227.04	34,546.68	27,500.00	7,046.68	35,300.00
44000 - Permit & Inspection Fees	0.00	0.00	0.00	657.00	438.00	219.00	1,000.00
46000 - Clegghorn State Reimbursement	118,837.52	0.00	118,837.52	207,190.46	60,000.00	147,190.46	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	6,727.29	6,500.00	227.29	7,800.00
48000 - Other Service Fees	12.00	12.00	0.00	48.00	176.00	-128.00	200.00
49000 - Other Charges	0.00	0.00	0.00	-0.20	0.00	-0.20	0.00
Total 40 - REVENUE	159,256.25	33,862.00	125,394.25	3,160,062.73	2,976,014.00	184,048.73	3,636,400.00
Total Income	159,256.25	33,862.00	125,394.25	3,160,062.73	2,976,014.00	184,048.73	3,636,400.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	35,452.21	52,105.00	-16,652.79	268,061.19	377,010.00	-108,948.81	445,210.00
51020MT - Salaries - OT	49.22	0.00	49.22	1,517.41	500.00	1,017.41	500.00
51030MT - Salaries - VAC	1,573.23	2,000.00	-426.77	13,315.49	19,700.00	-6,384.51	26,700.00
51040MT - Salaries - SICK	2,214.56	1,500.00	714.56	10,437.49	20,600.00	-10,162.51	24,130.00
51050MT - Salaries - HOLIDAY	0.00	541.00	-541.00	18,070.64	25,462.00	-7,391.36	28,170.00
51060MT - Salaries - ON CALL / STANDBY	3,362.50	1,800.00	1,562.50	27,198.75	23,230.00	3,968.75	27,730.00
51070MT - Salaries - CALL BACK	349.48	150.00	199.48	3,153.18	1,750.00	1,403.18	2,000.00
51100MT - Payroll Tax	604.72	1,270.00	-665.28	6,401.97	9,340.00	-2,938.03	11,040.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	2,666.68	-2,666.68	3,200.00
51200MT - Worker's Comp	5,282.03	5,930.00	-647.97	44,101.90	43,380.00	721.90	51,260.00
51300MT - Employee Group Insurance	7,848.79	9,885.00	-2,036.21	66,719.81	97,740.00	-31,020.19	117,510.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	14,261.86	20,585.00	-6,323.14	99,503.49	150,770.00	-51,266.51	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	125.00	500.00	-375.00	4,246.00	3,640.00	606.00	4,300.00
Total 51-MT - Salaries & Benefit - MAINT	71,123.60	96,532.67	-25,409.07	581,917.32	819,788.68	-237,871.36	979,200.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	73,652.63	73,070.00	582.63	522,114.11	535,820.00	-13,705.89	633,240.00
51020OP - Salaries - OT	96.17	1,000.00	-903.83	1,840.82	6,310.00	-4,469.18	6,500.00
51030OP - Salaries - VAC	5,104.64	4,000.00	1,104.64	40,984.66	41,080.00	-95.34	49,080.00
51040OP - Salaries - SICK	5,404.07	5,000.00	404.07	30,012.49	30,600.00	-587.51	34,600.00
51050OP - Salaries - HOLIDAY	999.07	0.00	999.07	34,087.35	37,284.00	-3,196.65	40,390.00
51060OP - Salaries - ON CALL / STANDBY	4,242.50	3,500.00	742.50	32,330.38	35,100.00	-2,769.62	41,600.00
51070OP - Salaries - Call Back	327.18	166.66	160.52	4,825.46	1,666.68	3,158.78	2,000.00
51100OP - Payroll Tax	1,447.99	1,840.00	-392.01	11,762.85	13,520.00	-1,757.15	15,980.00
51200OP - Worker's Comp	11,095.87	7,365.00	3,730.87	83,176.17	54,010.00	29,166.17	63,830.00
51300OP - Employee Group Insurance	13,659.41	12,640.00	1,019.41	135,346.46	124,960.00	10,386.46	150,240.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	26,107.74	31,230.00	-5,122.26	189,529.01	229,012.00	-39,482.99	270,650.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal OP Workers	2,475.00	2,080.00	395.00	29,861.50	20,800.00	9,061.50	24,960.00
51600OP - Nationwide ER Match	236.25	260.00	-23.75	1,706.25	1,896.00	-189.75	2,240.00
Total 51-OP - SALARIES & BENEFIT - OP	144,848.52	142,151.66	2,696.86	1,117,577.51	1,132,058.68	-14,481.17	1,335,310.00

Crestline Sanitation District
Profit & Loss Budget Performance
April 2024

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Accrual Basis

	Apr 24	Budget	\$ Over Budget	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53900MT - Other Professional Svc	325.03	200.00	125.03	2,826.22	3,200.00	-373.78	3,600.00
Total 53-MT - PROFESSIONAL SVC-MAINT	325.03	200.00	125.03	2,826.22	3,200.00	-373.78	3,600.00
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	881.50	0.00	881.50	881.50	15,000.00	-14,118.50	15,000.00
53400OP - Laboratory Analysis	6,587.65	9,000.00	-2,412.35	61,345.32	49,820.00	11,525.32	58,520.00
53700OP - Permits & Fees	323.62	350.00	-26.38	57,370.35	54,780.00	2,590.35	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	7,792.77	9,350.00	-1,557.23	125,594.67	121,090.00	4,504.67	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	1,014.86	1,750.00	-735.14	10,534.12	12,828.00	-2,293.88	15,160.00
54100MT - Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	841.73	2,349.17	-1,507.44	18,564.88	23,491.66	-4,926.78	28,190.00
54182MT - Maintenance of Equipment	2,403.30	1,113.33	1,289.97	7,281.76	11,133.32	-3,851.56	13,360.00
54184MT - Maintenance of Structures	360.00	198.33	161.67	8,149.28	1,983.34	6,165.94	2,380.00
54200MT - Small Tools	0.00	170.83	-170.83	2,183.14	1,708.34	474.80	2,050.00
54210MT - Supplies - Shop	0.00	207.50	-207.50	1,420.96	2,075.00	-654.04	2,490.00
54220MT - Supplies - Field	36.59	123.33	-86.74	1,403.34	1,233.34	170.00	1,480.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	4,656.48	5,912.49	-1,256.01	49,537.48	55,303.00	-5,765.52	65,960.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	2,238.49	3,405.84	-1,167.35	25,651.61	34,058.33	-8,406.72	40,870.00
54023OP - Auto Expense - General	260.30	901.67	-641.37	27,882.71	9,016.66	18,866.05	10,820.00
54030OP - Communication	580.37	402.50	177.87	5,359.15	4,025.00	1,334.15	4,830.00
54040OP - Due & Subscription	0.00	10.84	-10.84	0.00	108.32	-108.32	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	6,400.00	-6,400.00	7,680.00
54070OP - Insurance	8,117.95	12,936.34	-4,818.39	81,179.50	129,363.32	-48,183.82	155,236.00
54075OP - Insurance - Vehicle	3,126.41	3,197.50	-71.09	31,264.10	31,975.00	-710.90	38,370.00
54080OP - Clothing & Laundry	793.87	1,550.00	-756.13	8,636.26	11,388.00	-2,751.74	13,460.00
54090OP - Lodge & Meals	37.21	160.00	-122.79	1,270.11	1,600.00	-329.89	1,920.00
54100OP - Misc Expense	0.00	10.84	-10.84	0.00	108.32	-108.32	130.00
54182OP - Maintenance of Equipment	3,448.20	6,371.67	-2,923.47	46,139.00	63,716.66	-17,577.66	76,460.00
54184OP - Maintenance of Structures	1,305.47	1,157.50	147.97	29,868.36	11,575.00	18,293.36	13,890.00
54185OP - Memberships/Certifications	103.00	150.00	-47.00	32,779.19	34,443.00	-1,663.81	35,960.00
54190OP - Safety Equipment	194.62	450.84	-256.22	6,748.22	4,508.32	2,239.90	5,410.00
54200OP - Small Tools	0.00	99.17	-99.17	3,265.08	991.66	2,273.42	1,190.00
54220OP - Supplies	384.71	326.67	58.04	3,504.51	3,266.66	237.85	3,920.00
54310OP - Special Dept - Chlorine / Salt	3,150.26	333.68	2,816.66	33,864.35	28,166.68	5,697.67	33,800.00
54320OP - Special Dept - Sludge /Chemical	5,023.56	4,133.34	890.22	48,762.46	41,333.32	7,429.14	49,600.00
54330OP - Special Dept - Oxygen/Propane	0.00	501.67	-501.67	2,528.89	5,016.66	-2,487.77	6,020.00
54340OP - Special Dept - Emergency	0.00	2,083.34	-2,083.34	0.00	20,833.32	-20,833.32	25,000.00
54400OP - Training	130.25	1,667.00	-1,536.75	9,319.41	16,666.00	-7,346.59	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	28,894.67	42,973.39	-14,078.72	409,766.76	461,210.23	-51,443.47	547,346.00

Crestline Sanitation District
Profit & Loss Budget Performance
April 2024

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Accrual Basis

	Apr 24	Budget	\$ Over Budget	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,198.16	5,570.84	-372.68	53,303.48	55,708.32	-2,404.84	66,850.00
56210OP · Utilities - Electric	11,576.88	12,684.41	-1,107.53	118,232.82	117,679.41	553.41	144,350.00
56220OP · Utilities - Gas	1,011.79	1,240.79	-229.00	5,857.91	10,712.22	-4,854.31	11,810.00
56230OP · Utilities - Water	864.55	800.00	64.55	8,801.30	9,460.00	-658.70	11,260.00
56240OP · Utilities - Trash	862.26	639.17	223.09	8,288.17	6,391.66	1,896.51	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	19,513.64	20,935.21	-1,421.57	195,443.68	201,371.61	-5,927.93	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	203,109.80	219,775.00	-16,665.20	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	203,109.80	219,775.00	-16,665.20	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	207,966.00	233,775.00	-25,809.00	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	207,966.00	233,775.00	-25,809.00	280,530.00
Total COGS	318,262.29	363,410.42	-45,148.13	2,893,739.44	3,247,572.20	-353,832.76	3,849,026.00
Gross Profit	-159,006.04	-329,548.42	170,542.38	266,323.29	-271,558.20	537,881.49	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	34,363.84	36,880.00	-2,516.16	251,749.97	270,400.00	-18,650.03	319,560.00
61020 · Salaries - OT ADM	127.03	0.00	127.03	653.01	1,607.41	-954.40	2,150.00
61030 · Salaries - VAC ADM	0.00	3,673.34	-3,673.34	13,229.70	36,733.32	-23,503.62	44,080.00
61040 · Salaries - SICK ADM	928.16	700.00	228.16	35,168.40	9,350.00	25,818.40	10,750.00
61050 · Salaries - HOLIDAY ADM	0.00	0.00	0.00	15,832.92	18,545.00	-2,712.08	20,090.00
61100 · Payroll Tax - ADM	798.62	1,320.00	-521.38	8,193.14	9,680.00	-1,486.86	11,440.00
61200 · Worker's Comp - ADM	387.36	365.00	22.36	3,464.41	2,682.41	782.41	3,170.00
61300 · Employee Group Insurance - ADM	10,709.00	5,898.34	4,810.66	78,010.56	58,983.32	19,027.24	70,780.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	10,806.90	16,455.00	-5,648.10	96,298.99	120,638.00	-24,339.01	142,570.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	333.75	345.00	-11.25	2,180.00	2,530.00	-350.00	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	58,454.66	65,636.68	-7,182.02	504,781.10	531,149.05	-26,367.95	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	700.00	1,500.00	-800.00	5,011.58	15,000.00	-9,988.42	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	0.00	666.66	-666.66	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	166.66	-166.66	200.00
Total 62 · BOARD EXPENSES	700.00	1,583.34	-883.34	5,011.58	15,833.32	-10,821.74	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	1,871.00	-1,871.00	44,590.89	41,841.76	2,749.13	51,890.00
63200 · County Services	10.00	33.34	-23.34	72.00	333.32	-261.32	400.00
63300 · Legal	0.00	4,166.67	-4,166.67	20,505.00	41,666.66	-21,161.66	50,000.00
63500 · Software Support - ADM	565.00	275.00	290.00	5,650.00	5,384.46	265.54	7,100.00
63900 · Other Professional - ADM	27,724.23	4,448.58	23,275.65	79,197.19	108,597.35	-29,400.16	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	28,299.23	10,794.59	17,504.64	150,015.08	197,823.55	-47,808.47	222,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
April 2024

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Accrual Basis

	Apr 24	Budget	\$ Over Budget	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	Annual Budget
64 - SERVICES AND SUPPLIES - ADM							
64030 - Bank Charges	1,459.77	1,607.73	-147.96	11,761.57	13,581.49	-1,819.92	16,170.00
64040 - Computer Expense	18.82	0.00	18.82	2,463.13	4,554.84	-2,091.71	8,530.00
64045 - Due & Subscription	591.02	511.74	79.28	5,575.53	4,134.25	1,441.28	5,090.00
64080 - Janitorial Service	720.00	720.00	0.00	7,020.00	7,460.00	-440.00	8,900.00
64090 - Lease Equipment - ADM	0.00	0.00	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	350.34	295.84	54.50	6,499.13	2,958.32	3,540.81	3,550.00
64130 - Office Supplies	301.29	525.84	-224.55	4,280.61	5,258.32	-977.71	6,310.00
64135 - Penalties	0.00	12.50	-12.50	3.17	125.00	-121.83	150.00
64140 - Pest Control	503.00	415.00	88.00	4,470.00	4,150.00	320.00	4,980.00
64150 - Postage & Delivery	3,000.00	200.00	2,800.00	18,405.70	16,808.00	1,597.70	20,170.00
64160 - Printing & Publications	0.00	0.00	0.00	7,981.59	12,627.66	-4,646.07	12,930.00
64170 - Public Relation	572.00	1,158.00	-586.00	6,932.24	9,813.60	-2,881.36	11,940.00
64180 - Maintenance of Equipment	228.71	210.00	18.71	2,287.10	2,100.00	187.10	2,520.00
64190 - Maintenance of Structure	21.54	1,250.00	-1,228.46	5,342.46	12,500.00	-7,157.54	15,000.00
64230 - Training	99.00	416.67	-317.67	2,695.00	4,166.66	-1,471.66	5,000.00
64240 - Travel	0.00	0.00	0.00	245.34	22.50	222.84	300.00
64245 - Lodge - Meals	37.68	100.00	-62.32	2,579.62	1,000.00	1,579.62	1,200.00
66000 - Payroll Expenses	840.00	66.50	773.50	3,549.75	658.00	2,891.75	840.00
Total 64 - SERVICES AND SUPPLIES - ADM	8,743.17	7,489.82	1,253.35	95,573.01	104,806.14	-9,233.13	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	4,828.60	5,250.00	-421.40	6,300.00
Total 69 - DEPR & AMORT - ADM	482.86	525.00	-42.14	4,828.60	5,250.00	-421.40	6,300.00
Total Expense	96,679.92	86,029.43	10,650.49	760,209.37	854,862.06	-94,652.69	1,007,740.00
Net Ordinary Income	-255,685.96	-415,577.85	159,891.89	-493,886.08	-1,126,420.26	632,534.18	-1,220,366.00
Other Income/Expense							
Other Income							
71 - PROP TAXES							
71100 - Prop Taxes- CURR SEC & UNSEC1%	548,132.31	498,283.67	49,848.64	1,606,004.92	1,340,807.43	265,197.49	1,367,800.00
71300 - Prop Taxes-PRI SEC & UNSEC	1,159.19	352.26	806.93	27,661.57	15,129.80	12,531.77	16,700.00
71500 - Int & Pen Delinquent Taxes	203.05	50.28	152.77	1,881.83	1,346.95	534.88	1,400.00
Total 71 - PROP TAXES	549,494.55	498,686.21	50,808.34	1,635,548.32	1,357,284.18	278,264.14	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	42.28	0.00	42.28	610.50	0.00	610.50	1,200.00
72500 - Special Assessment SU01-DLQ&PEN	2,629.29	4,259.10	-1,629.81	15,257.75	11,963.34	3,294.41	15,700.00
Total 72 - SPECIAL ASSESSMENTS	2,671.57	4,259.10	-1,587.53	26,688.25	22,963.34	3,724.91	27,900.00
73 - GRANTS AND AIDS							
73100 - General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	4,650.38	5,035.06	-384.68	9,700.00
Total 73 - GRANTS AND AIDS	0.00	0.00	0.00	4,650.38	5,035.06	-384.68	9,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
April 2024

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Accrual Basis

	Apr 24	Budget	\$ Over Budget	Jul '23 - Apr 24	YTD Budget	\$ Over Budget	Annual Budget
76 · CONNECTION FEE							
76000 · Connection Fees	0.00			7,481.82	0.00	7,481.82	0.00
Total 76 · CONNECTION FEE	0.00			7,481.82	0.00	7,481.82	0.00
79 · OTHER INCOMES							
77000 · Interest Income	29,539.62	7,621.11	21,918.51	141,745.98	85,611.39	56,134.59	95,100.00
77500 · Realized Gain/Loss	0.00			0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	-4,205.10			180,439.19	0.00	180,439.19	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	5,867.26		-25.00	46,157.21	0.00	46,157.21	0.00
79500 · Other Income	0.00	25.00		35,942.02	250.00	35,692.02	300.00
Total 79 · OTHER INCOMES	31,201.78	7,646.11	23,555.67	404,284.40	85,861.39	318,423.01	95,400.00
Total Other Income	583,367.90	510,591.42	72,776.48	2,078,653.17	1,471,143.97	607,509.20	1,518,900.00
Other Expense							
80 · OTHER EXPENSES							
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	1,370.96	1,214.62	156.34	4,035.26	3,585.07	450.19	3,700.00
Total 80 · OTHER EXPENSES	1,370.96	1,214.62	156.34	4,035.26	3,585.07	450.19	3,700.00
90 · CAPITAL PROJECTS							
90001 · N.O.V.	3,930.00			52,775.77	260,000.00	-207,224.23	260,000.00
90002 · SCADA System Upgrades	3,381.16			25,071.79	35,000.00	-9,928.21	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	6,500.00	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	7,807.78			195,072.31	50,000.00	-50,000.00	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	-3,176.18	40,000.00
91003 · HC Washer Compactor for Bar Scr	0.00			36,823.82	6,000,000.00	-3,440,915.49	6,000,000.00
91004 · HC Muffin Monster Rebuild (2)	0.00			2,559,084.51	20,000.00	-20,000.00	20,000.00
91005 · HC Dewatering Bldg & Clarifier	0.00			0.00	111,100.00	-111,100.00	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	48,837.52	70,000.00
93001 · CH Muffin Monster Rebuild	0.00			118,837.52	50,000.00	-50,000.00	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	4,895,656.64	-7,992,600.00
95001 · Sewer Relocation HWY 189	-15,118.94			-3,096,943.36	0.00	0.00	0.00
99999 · Capital Projects Offset	0.00			0.00	0.00	0.00	0.00
Total 90 · CAPITAL PROJECTS	1,370.96	1,214.62	156.34	4,035.26	3,585.07	450.19	3,700.00
Total Other Expense	581,996.94	509,376.80	72,620.14	2,074,617.91	1,467,558.90	607,059.01	1,515,200.00
Net Other Income	326,310.98	93,798.95	232,512.03	1,580,731.83	341,138.64	1,239,593.19	294,834.00

Crestline Sanitation District Statement of Cash Flows April 2024

	Apr 24
OPERATING ACTIVITIES	
Net Income	326,310.98
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	106,351.81
12100 · A/R - Pilot Rock	1,300.00
12400 · COBRA Receivable	-1,295.19
12410 · COBRA Dental	-128.96
12700 · Pumped Waste	1,757.38
13200 · Taxes Receivable	-20,446.80
13300 · SU01-Delinq Tax Roll Receivable	156,514.59
13350 · SS01 - Sewer Availability Recv	2,132.75
14100 · Prepaid Expense	-1,525.00
14200 · Prepaid Insurance	10,238.91
14300 · Prepaid Worker's Comp	16,765.26
20000 · Accounts Payable	13,750.73
21600 · Employee Appreciation Fund	-74.86
22000 · Payroll Liabilities	286.08
Net cash provided by Operating Activities	611,937.68
INVESTING ACTIVITIES	
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	-3,381.16
17850 · N.O.V.	-3,930.00
17891 · HC Engineering & Mgmt	-7,807.78
Net cash provided by Investing Activities	26,471.50
FINANCING ACTIVITIES	
27100 · Loan Payable - SRF	1,322,421.00
27300 · Capital Lease Obligation	-820.25
Net cash provided by Financing Activities	1,321,600.75
Net cash increase for period	1,960,009.93
Cash at beginning of period	11,952,606.61
Cash at end of period	<u>13,912,616.54</u>

