



Crestline Sanitation District

Executive Summary - January 2024

SUMMARY STATEMENT OF NET POSITION

	1/31/2024	1/31/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 10,700,027	\$ 7,355,652	\$ 3,344,375	\$ 9,732,629
Receivables	1,261,972	1,546,349	(284,377)	1,321,310
Other current assets	155,057	176,090	(21,033)	190,312
Total current assets	12,117,056	9,078,091	3,038,965	11,244,251
Capital assets, net	21,391,632	15,194,182	6,197,450	18,506,179
Deferred outflows of resources	1,863,924	1,903,001	(39,077)	1,876,950
Total Assets and Deferred Outflows of Resources	35,372,612	26,175,274	9,197,338	31,627,380
Current liabilities	203,801	201,157	2,644	404,853
Noncurrent liabilities	10,662,687	1,662,672	9,000,015	7,191,016
Deferred inflows of resources	1,695,742	2,617,143	(921,401)	2,002,876
Total Liabilities and Deferred Inflows of Resources	12,562,230	4,480,972	8,081,258	9,598,745
Net Position	\$ 22,810,382	\$ 21,694,302	\$ 1,116,080	\$ 22,028,635

SUMMARY STATEMENT OF CHANGES IN NET POSITION

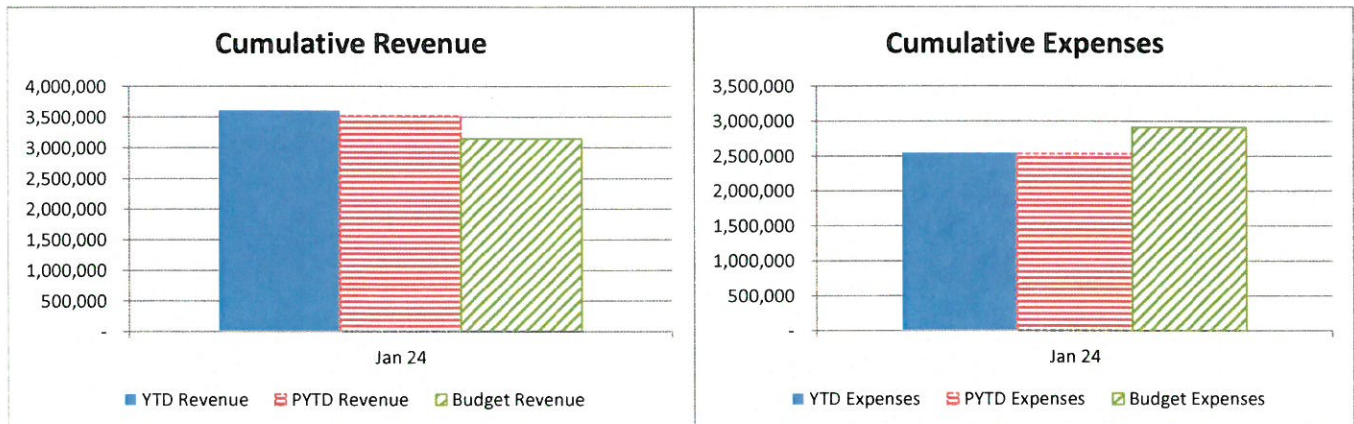
	Jan 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 558,438	\$ 2,315,926	\$ 2,355,328	\$ (39,402)
Operating expenses	(283,972)	(2,037,470)	(2,283,790)	246,320
Administrative expenses	(55,279)	(508,551)	(624,547)	115,996
Other income	75,329	1,296,064	795,245	500,819
Other expenses	(67)	(2,258)	(2,018)	(240)
Change in net position	\$ 294,449	\$ 1,063,711	\$ 240,218	\$ 823,493

LIQUIDITY RATIOS

	1/31/2024	1/31/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	52.5	36.6	15.9	40.9
Current ratio (current assets / current liabilities)	59.5	45.1	14.4	47.2
Working capital (current assets - current liabilities)	\$ 11,913,255	\$ 8,876,934	\$ 3,036,321	\$ 10,839,399

CAPITAL BUDGET

	Jan 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 65,963	\$ 309,428	\$ 1,992,600	\$ 1,683,172
Master Plan Projects	602,963	2,451,227	6,000,000	3,548,773



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

9:58 AM
02/02/24
Accrual Basis

Jan 31, 24

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	3,162,630.51	
10200 · Cash in Bank - Payroll	32,794.31	
10500 · Petty Cash	169.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	3,195,894.12	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	1,621,658.27	
11101 · Investments - Wealth&Fiduciary	5,088,580.94	
11200 · Investments - CalTRUST	793,893.54	
Total 11 · INVESTMENTS	7,504,132.75	
Total Checking/Savings	10,700,026.87	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	375,530.68	
12100 · A/R - Pilot Rock	1,287.54	
12400 · COBRA Receivable	2,160.60	
12410 · COBRA Dental	257.92	
12700 · Pumped Waste	1,686.49	
Total 12 · ACCTS RECEIVABLE	380,923.23	
Total Accounts Receivable	380,923.23	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	302,869.82	
13350 · SS01 - Sewer Availability Recv	8,879.52	
13500 · Accrued A/R	569,326.81	
13700 · Other Receivables	-27.17	
Total 13 · OTHER RECEIVABLE	881,048.98	

Crestline Sanitation District
Balance Sheet
As of January 31, 2024

9:58 AM
02/02/24
Accrual Basis

	Jan 31, 24
14 · PREPAID	
14100 · Prepaid Expense	1,961.00
14200 · Prepaid Insurance	114,827.68
14300 · Prepaid Worker's Comp	23,819.64
Total 14 · PREPAID	140,608.32
Total Other Current Assets	1,036,106.26
Total Current Assets	12,117,056.36
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,441,454.99
15300 · Structures & Improvements	13,256,418.25
15400 · Vehicles	1,359,785.86
15500 · Equipments	710,944.01
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	33,305,811.71
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,357,925.80
16300 · Accm Depr - Structures & Imprv	-6,099,263.75
16400 · Accm Depr - Vehicles	-1,087,439.35
16500 · Accm Depr - Equipment	-538,788.16
16800 · Accm. Amortization	-270,821.21
16900 · Accm Depr - Capital Lease Asset	-42,271.55
Total 16 · ACCM DEPRECIATIONS	-24,396,509.82
Total Fixed Assets	8,909,301.89
Other Assets	
17 · CIP	
17340 · SCADA System	16,391.33
17365 · Wastewater Master Plan Update	20,183.24
17377 · Vehicle Replacement	58,298.99
17379 · Sodium Hydrochlorite Generation	132,643.80
17800 · SC Emergency Storage Pond	54,727.75
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	37,914.17
17890 · HC Dewatering Bldg & Clarifier	9,802,655.43
17891 · HC Engineering & Mgmt	1,279,550.94
17893 · CH Effluent Pump Replacement	118,837.52
17894 · HC Muffin Monster	36,823.82

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9:58 AM
02/02/24
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	Jan 31, 24
17896 · Liquid Chlorine Transporter	10,978.65
17897 · Main Office Roof Repair	10,000.00
Total 17 · CIP	12,482,330.19
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	14,346,254.19
TOTAL ASSETS	35,372,612.44
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	14,845.31
20000 · Accounts Payable	14,845.31
Total Accounts Payable	14,845.31
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,874.16
21600 · Employee Appreciation Fund	2,549.67
Total 21 · OTHER CURRENT LIAB.	6,423.83
2110 · Direct Deposit Liabilities	-226.47
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-741.59
22100 · Payroll Tax Payable	-105.54
Total 22 · PR LIABILITIES	-847.13
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 January 31, 2024**

9:58 AM
02/02/24
Accrual Basis

	Jan 31, 24
24 · OTHER LIABILITIES	
24920 · Due to Other Government	-1.82
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	91,845.08
Total Other Current Liabilities	188,955.65
Total Current Liabilities	203,800.96
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	8,257,472.00
27300 · Capital Lease Obligation	4,863.03
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	10,662,687.17
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	12,358,429.17
Total Liabilities	12,562,230.13
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 January 31, 2024

	Jan 31, 24
Net Income	1,063,710.94
Total Equity	22,810,382.31
TOTAL LIABILITIES & EQUITY	35,372,612.44

Crestline Sanitation District Profit & Loss Budget Performance January 2024

9:59 AM
02/02/24
Accrual Basis

Ordinary Income/Expense Income	Jan 24	Budget	\$ Over Budget	Jul '23 - Jan 24	YTD Budget	\$ Over Budget	Annual Budget
40 - REVENUE							
41000 - Sewer Service Fees	555,511.64	554,300.00	1,211.64	2,230,025.06	2,227,700.00	2,325.06	3,351,100.00
42000 - Sewer Penalties	-195.76	0.00	-195.76	55,990.63	42,000.00	13,990.63	121,000.00
43000 - Pumped Waste Permits	2,240.62	2,000.00	240.62	24,440.03	20,500.00	3,940.03	35,300.00
44000 - Permit & Inspection Fees	219.00	0.00	219.00	657.00	438.00	219.00	1,000.00
46000 - Clegghorn State Reimbursement	0.00	0.00	0.00	0.00	60,000.00	-60,000.00	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	4,777.29	4,550.00	227.29	7,800.00
48000 - Other Service Fees	12.00	0.00	12.00	36.00	140.00	-104.00	200.00
49000 - Other Charges	0.00	0.00	0.00	-0.20	0.00	-0.20	0.00
Total 40 - REVENUE	558,437.50	556,950.00	1,487.50	2,315,925.81	2,355,328.00	-39,402.19	3,636,400.00
Total Income	558,437.50	556,950.00	1,487.50	2,315,925.81	2,355,328.00	-39,402.19	3,636,400.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	22,189.65	34,100.00	-11,910.35	180,347.68	256,705.00	-76,357.32	445,210.00
51020MT - Salaries - OT	0.00	200.00	-200.00	1,332.52	400.00	932.52	500.00
51030MT - Salaries - VAC	1,350.96	2,300.00	-949.04	9,506.14	13,900.00	-4,393.86	26,700.00
51040MT - Salaries - SICK	748.04	1,500.00	-751.96	6,730.78	16,100.00	-9,369.22	24,130.00
51050MT - Salaries - HOLIDAY	6,052.16	6,501.00	-448.84	15,024.56	22,213.00	-7,188.44	28,170.00
51060MT - Salaries - ON CALL / STANDBY	2,957.50	2,600.00	357.50	18,615.00	16,630.00	1,985.00	27,730.00
51070MT - Salaries - CALL BACK	0.00	300.00	-300.00	2,345.66	1,100.00	1,245.66	2,000.00
51100MT - Payroll Tax	475.91	850.00	-374.09	4,877.25	6,370.00	-1,492.75	11,040.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	1,866.67	1,866.67	3,200.00
51200MT - Worker's Comp	4,079.55	3,940.00	139.55	30,876.17	29,570.00	1,306.17	51,260.00
51300MT - Employee Group Insurance	6,957.15	9,885.00	-2,927.85	45,848.36	68,085.00	-22,236.64	117,510.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	9,439.16	13,700.00	-4,260.84	66,248.91	102,785.00	-36,536.09	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	296.00	330.00	-34.00	3,629.00	2,480.00	1,149.00	4,300.00
Total 51-MT - Salaries & Benefit - MAINT	54,546.08	76,472.67	-21,926.59	404,572.03	582,204.67	-177,632.64	979,200.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	41,309.38	48,710.00	-7,400.62	354,667.74	365,330.00	-10,662.26	633,240.00
51020OP - Salaries - OT	231.93	560.00	-328.07	1,264.93	1,710.00	-445.07	6,500.00
51030OP - Salaries - VAC	5,123.00	5,000.00	123.00	26,749.79	30,000.00	-3,250.21	49,080.00
51040OP - Salaries - SICK	2,655.32	2,000.00	655.32	18,073.35	21,600.00	-3,526.65	34,600.00
51050OP - Salaries - HOLIDAY	9,127.52	9,324.00	-196.48	28,404.81	34,178.00	-5,773.19	40,390.00
51060OP - Salaries - ON CALL / STANDBY	3,680.00	3,600.00	80.00	22,102.88	25,800.00	-3,697.12	41,600.00
51070OP - Salaries - Call Back	106.24	166.67	-60.43	3,305.74	1,166.69	2,139.05	2,000.00
51100OP - Payroll Tax	1,584.50	1,230.00	354.50	8,143.86	9,220.00	-1,076.14	15,980.00
51200OP - Worker's Comp	8,508.41	4,910.00	3,598.41	56,764.13	36,825.00	19,939.13	63,830.00
51300OP - Employee Group Insurance	15,466.31	12,640.00	2,826.31	95,316.51	87,040.00	8,276.51	150,240.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	17,347.88	20,819.00	-3,471.12	128,564.23	156,144.00	-27,579.77	270,650.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal OP Workers	9,130.70	2,080.00	7,050.70	21,400.70	14,560.00	6,840.70	24,960.00
51600OP - Nationwide ER Match	157.50	172.00	-14.50	1,155.00	1,292.00	-137.00	2,240.00
Total 51-OP - SALARIES & BENEFIT - OP	114,428.69	111,211.67	3,217.02	765,913.67	784,865.69	-18,952.02	1,335,310.00

Crestline Sanitation District
Profit & Loss Budget Performance
January 2024

9:59 AM
02/02/24
Accrual Basis

	Jan 24	Budget	\$ Over Budget	Jul '23 - Jan 24	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53400MT - Laboratory Analysis	0.00			50.00			3,600.00
53900MT - Other Professional Sv	228.78	200.00	28.78	2,195.88	2,600.00	-404.12	3,600.00
Total 53-MT - PROFESSIONAL SVC-MAINT	228.78	200.00	28.78	2,245.88	2,600.00	-354.12	3,600.00
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	0.00	7,500.00	-7,500.00	0.00	7,500.00	-7,500.00	15,000.00
53400OP - Laboratory Analysis	6,283.84	6,000.00	283.84	42,770.42	30,920.00	11,850.42	58,520.00
53700OP - Permits & Fees	930.00	1,000.00	-70.00	56,176.56	53,330.00	2,846.56	54,980.00
53800OP - Software Support	0.00			1,780.00			
53900OP - Other Professional	1,110.00	0.00	1,110.00	5,917.50	690.00	5,227.50	1,490.00
Total 53-OP - PROFESSIONAL SVC - OP	8,323.84	14,500.00	-6,176.16	106,644.48	92,440.00	14,204.48	129,990.00
54-MT - SERVICE AND SUPPLIES - MAINT							
54060MT - Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	850.00
54080MT - Clothing & Laundry	1,287.10	1,166.00	121.10	7,499.73	8,746.00	-1,246.27	15,160.00
54100MT - Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	2,342.78	2,349.17	-6.39	17,510.88	16,444.15	1,066.73	28,190.00
54182MT - Maintenance of Equipment	846.75	1,113.33	-266.58	5,954.05	7,793.33	-1,839.28	13,360.00
54184MT - Maintenance of Structures	72.66	198.33	-125.67	1,071.34	1,388.35	-317.01	2,380.00
54200MT - Small Tools	374.02	170.83	203.19	2,183.14	1,195.85	987.29	2,050.00
54210MT - Supplies - Shop	408.68	207.50	201.18	1,259.35	1,452.50	-193.15	2,490.00
54220MT - Supplies - Field	0.00	123.34	-123.34	1,165.06	863.35	301.71	1,480.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	5,331.99	5,328.50	3.49	36,643.55	37,883.53	-1,239.98	65,960.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	2,916.35	3,405.83	-489.48	17,882.20	23,840.83	-5,958.63	40,870.00
54023OP - Auto Expense - General	15,024.87	901.67	14,123.20	25,219.90	6,311.65	18,908.25	10,820.00
54030OP - Communication	193.21	402.50	-209.29	2,801.94	2,817.50	-15.56	4,830.00
54040OP - Due & Subscription	0.00	10.83	-10.83	0.00	75.81	-75.81	130.00
54050OP - Equipment Purchase	0.00	0.00	0.00	3,771.62	1,325.00	2,446.62	2,650.00
54060OP - Equipment Rental	0.00	640.00	-640.00	0.00	4,480.00	-4,480.00	7,680.00
54070OP - Insurance	8,117.95	12,936.33	-4,818.38	56,825.65	90,554.31	-33,728.66	155,236.00
54075OP - Insurance - Vehicle	3,126.41	3,197.50	-71.09	21,884.87	22,382.50	-497.63	38,370.00
54080OP - Clothing & Laundry	1,415.40	1,036.00	379.40	6,770.53	7,766.00	-995.47	13,460.00
54090OP - Lodge & Meals	0.00	160.00	-160.00	1,232.90	1,120.00	112.90	1,920.00
54100OP - Misc Expense	0.00	10.83	-10.83	0.00	75.81	-75.81	130.00
54180OP - Repairs & Maintenance	0.00			46.02			
54182OP - Maintenance of Equipment	1,312.21	6,371.67	-5,059.46	36,712.10	44,601.65	-7,889.55	76,460.00
54184OP - Maintenance of Structures	935.24	1,157.50	-222.26	26,092.73	8,102.50	17,990.23	13,890.00
54185OP - Memberships/Certifications	0.00	594.00	-594.00	31,547.00	33,562.00	-2,015.00	35,960.00
54190OP - Safety Equipment	976.10	450.83	525.27	4,625.45	3,155.81	1,469.64	5,410.00
54200OP - Small Tools	0.00	99.17	-99.17	3,230.96	694.15	2,536.81	1,190.00
54220OP - Supplies	533.64	326.67	206.97	2,375.91	2,286.65	89.26	3,920.00
54310OP - Special Dept - Chlorine / Salt	4,165.11	2,816.67	1,348.44	24,031.69	19,716.69	4,315.00	33,800.00
54320OP - Special Dept - Sludge /Chemical	2,482.56	4,133.33	-1,650.77	35,145.40	28,933.31	6,212.09	49,600.00
54330OP - Special Dept - Oxygen/Propane	208.50	501.67	-293.17	2,528.89	3,511.65	-982.76	6,020.00
54340OP - Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	14,583.31	-14,583.31	25,000.00
54400OP - Training	0.00	1,667.00	-1,667.00	4,728.91	11,665.00	-6,936.09	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	41,824.55	42,903.33	-1,078.78	307,454.67	331,562.13	-24,107.46	547,346.00

Crestline Sanitation District
Profit & Loss Budget Performance
January 2024

9:59 AM
 02/02/24
 Accrual Basis

	Jan 24	Budget	\$ Over Budget	Jul '23 - Jan 24	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	6,164.14	5,570.83	593.31	37,091.37	38,995.81	-1,904.44	66,850.00
562100P · Utilities - Electric	9,303.46	10,659.74	-1,356.28	74,555.55	80,016.58	-5,461.03	144,350.00
562200P · Utilities - Gas	1,023.63	1,530.97	-507.34	2,362.69	3,580.67	-1,217.98	11,810.00
562300P · Utilities - Water	827.40	721.95	105.45	6,111.45	6,971.50	-860.05	11,260.00
562400P · Utilities - Trash	862.26	639.17	223.09	5,701.39	4,474.15	1,227.24	7,670.00
563000P · Refuse Disposal	0.00	0.00	0.00	420.00	710.00	-290.00	1,420.00
Total 56 · UTILITIES - OP	18,180.89	19,122.66	-941.77	126,242.45	134,748.71	-8,506.26	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	142,176.86	153,842.50	-11,665.64	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	142,176.86	153,842.50	-11,665.64	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	145,576.20	163,642.50	-18,066.30	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	145,576.20	163,642.50	-18,066.30	280,530.00
Total COGS	283,972.40	315,093.83	-31,121.43	2,037,469.79	2,283,789.73	-246,319.94	3,849,026.00
Gross Profit	274,465.10	241,856.17	32,608.93	278,456.02	71,538.27	206,917.75	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	18,222.18	24,580.00	-6,357.82	172,700.80	184,360.00	-11,659.20	319,560.00
61020 · Salaries - OT ADM	50.81	117.80	-66.99	475.17	1,170.43	-695.26	2,150.00
61030 · Salaries - VAC ADM	80.47	3,673.33	-3,592.86	13,195.83	25,713.31	-12,517.48	44,080.00
61040 · Salaries - SICK ADM	551.76	700.00	-148.24	34,240.24	7,250.00	26,990.24	10,750.00
61050 · Salaries - HOLIDAY ADM	4,673.60	4,637.50	36.10	13,496.12	17,000.00	-3,503.88	20,090.00
61100 · Payroll Tax - ADM	524.53	880.00	-355.47	6,342.88	6,600.00	-257.12	11,440.00
61200 · Worker's Comp - ADM	257.99	244.00	13.99	2,561.63	1,829.00	732.63	3,170.00
61300 · Employee Group Insurance - ADM	9,615.29	5,898.33	3,716.96	49,164.69	41,288.31	7,876.38	70,780.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	7,204.60	10,966.00	-3,761.40	70,891.80	82,251.00	-11,359.20	142,570.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	222.50	230.00	-7.50	1,401.25	1,725.00	-323.75	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	41,403.73	51,926.96	-10,523.23	364,470.41	369,187.05	-4,716.64	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	400.00	1,500.00	-1,100.00	3,611.58	10,500.00	-6,888.42	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	0.00	466.65	-466.65	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	116.65	-116.65	200.00
Total 62 · BOARD EXPENSES	400.00	1,583.34	-1,183.34	3,611.58	11,083.30	-7,471.72	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	1,378.00	-1,378.00	30,206.07	34,857.76	-4,651.69	51,890.00
63200 · County Services	0.00	33.33	-33.33	24.00	233.31	-209.31	400.00
63300 · Legal	0.00	4,166.67	-4,166.67	15,732.50	29,166.65	-13,434.15	50,000.00
63500 · Software Support - ADM	855.00	810.52	44.48	4,245.00	4,038.32	206.68	7,100.00
63900 · Other Professional - ADM	1,942.33	7,879.44	-5,937.11	16,774.74	96,562.42	-79,787.70	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	2,797.33	14,267.96	-11,470.63	66,982.31	164,858.48	-97,876.17	222,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
January 2024

9:59 AM
 02/02/24
 Accrual Basis

	Jan 24	Budget	\$ Over Budget	Jul '23 - Jan 24	YTD Budget	\$ Over Budget	Annual Budget
64 - SERVICES AND SUPPLIES - ADM							
64030 - Bank Charges	586.18	971.18	-385.00	8,275.78	9,362.41	-1,086.63	16,170.00
64040 - Computer Expense	0.00	340.68	-340.68	2,181.44	2,523.35	-341.91	8,530.00
64045 - Due & Subscription	1,252.91	931.97	320.94	4,125.62	2,773.63	1,351.99	5,090.00
64080 - Janitorial Service	720.00	720.00	0.00	4,860.00	5,300.00	-440.00	8,900.00
64090 - Lease Equipment - ADM	0.00	0.00	0.00	2,453.93	1,685.00	768.93	3,370.00
64095 - Legal Notice	0.00	0.00	0.00	193.00	360.00	-167.00	720.00
64120 - Office Expense	401.16	295.83	105.33	5,065.30	2,070.81	2,994.49	3,550.00
64130 - Office Supplies	111.95	525.83	-413.88	2,914.19	3,680.81	-766.62	6,310.00
64135 - Penalties	0.00	12.50	-12.50	3.17	87.50	-84.33	150.00
64140 - Pest Control	470.00	415.00	55.00	2,809.00	2,905.00	-96.00	4,980.00
64150 - Postage & Delivery	3,000.00	3,162.00	-162.00	12,345.20	13,246.00	-900.80	20,170.00
64160 - Printing & Publications	0.00	0.00	0.00	7,131.44	10,627.66	-3,496.22	12,930.00
64170 - Public Relation	572.00	1,036.00	-464.00	4,976.24	6,803.20	-1,826.96	11,940.00
64180 - Maintenance of Equipment	228.71	210.00	18.71	1,600.97	1,470.00	130.97	2,520.00
64190 - Maintenance of Structure	2,078.71	1,250.00	828.71	5,139.92	8,750.00	-3,610.08	15,000.00
64230 - Training	0.00	416.67	-416.67	2,596.00	2,916.65	-320.65	5,000.00
64240 - Travel	0.00	0.00	0.00	245.34	22.50	222.84	300.00
64245 - Lodge - Meals	258.43	100.00	158.43	1,604.23	700.00	904.23	1,200.00
66000 - Payroll Expenses	515.00	64.75	450.25	1,585.75	458.50	1,127.25	840.00
Total 64 - SERVICES AND SUPPLIES - ADM	10,195.05	10,452.41	-257.36	70,106.52	75,743.02	-5,636.50	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	3,380.02	3,675.00	-294.98	6,300.00
Total 69 - DEPR & AMORT - ADM	482.86	525.00	-42.14	3,380.02	3,675.00	-294.98	6,300.00
Total Expense	55,278.97	78,755.67	-23,476.70	508,550.84	624,546.85	-115,996.01	1,007,740.00
Net Ordinary Income	219,186.13	163,100.50	56,085.63	-230,094.82	-553,008.58	322,913.76	-1,220,366.00
Other Income/Expense							
Other Income							
71 - PROP TAXES							
71100 - Prop Taxes - CURR SEC & UNSEC1%	23,480.07	32,989.37	-9,509.30	895,657.49	701,892.59	193,764.90	1,367,800.00
71300 - Prop Taxes-PRI SEC & UNSEC	687.35	549.35	138.00	25,318.13	13,616.02	11,702.11	16,700.00
71500 - Int & Pen Delinquent Taxes	83.34	80.00	3.34	1,535.06	1,123.23	411.83	1,400.00
Total 71 - PROP TAXES	24,250.76	33,618.72	-9,367.96	922,510.68	716,631.84	205,878.84	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	7.76	0.00	7.76	477.32	0.00	477.32	1,200.00
72500 - Special Assessment SU01-DLQ&PEN	1,405.69	261.32	1,144.37	11,726.38	3,482.53	8,243.85	15,700.00
Total 72 - SPECIAL ASSESSMENTS	1,413.45	261.32	1,152.13	23,023.70	14,482.53	8,541.17	27,900.00
73 - GRANTS AND AIDS							
73100 - General Tax Levy- HOMEOWNER EXM	3,255.27	3,265.46	-10.19	4,650.38	5,035.06	-384.68	9,700.00
Total 73 - GRANTS AND AIDS	3,255.27	3,265.46	-10.19	4,650.38	5,035.06	-384.68	9,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
January 2024

9:59 AM
 02/02/24
 Accrual Basis

	Jan 24	Budget	\$ Over Budget	Jul '23 - Jan 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	26,073.60	10,807.11	15,266.49	86,656.08	58,919.95	27,736.13	95,100.00
77500 · Realized Gain/Loss	0.00			0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	14,780.94			180,410.12	0.00	180,410.12	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	5,556.12			35,389.06	0.00	35,389.06	0.00
79500 · Other Income	0.00	25.00	-25.00	35,942.02	175.00	35,767.02	300.00
Total 79 · OTHER INCOMES	46,410.66	10,832.11	35,578.55	338,397.28	59,094.95	279,302.33	95,400.00
Total Other Income	75,330.14	47,977.61	27,352.53	1,296,063.86	795,244.38	500,819.48	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	67.23	90.62	-23.39	2,258.10	2,018.25	239.85	3,700.00
Total 80 · OTHER EXPENSES	67.23	90.62	-23.39	2,258.10	2,018.25	239.85	3,700.00
Total Other Expense	67.23	90.62	-23.39	2,258.10	2,018.25	239.85	3,700.00
Net Other Income	75,262.91	47,886.99	27,375.92	1,293,805.76	793,226.13	500,579.63	1,515,200.00
Net Income	294,449.04	210,987.49	83,461.55	1,063,710.94	240,217.55	823,493.39	294,834.00

Crestline Sanitation District
Statement of Cash Flows
 January 2024

9:59 AM
 02/02/24

	Jan 24
OPERATING ACTIVITIES	
Net Income	294,449.04
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-141,795.78
12100 · A/R - Pilot Rock	650.00
12400 · COBRA Receivable	215.83
12410 · COBRA Dental	-128.96
12700 · Pumped Waste	-561.39
13300 · SU01-Dehq Tax Roll Receivable	12,446.22
13350 · SS01 - Sewer Availability Recv	262.65
14100 · Prepaid Expense	275.00
14200 · Prepaid Insurance	11,144.77
14300 · Prepaid Worker's Comp	12,845.95
20000 · Accounts Payable	2,517.90
21600 · Employee Appreciation Fund	-317.86
22000 · Payroll Liabilities	-479.14
24920 · Due to Other Government	-1.82
Net cash provided by Operating Activities	191,522.41
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	-3,550.33
17377 · Vehicle Replacement	-58,298.99
17850 · N.O.V.	-4,113.28
17890 · HC Dewatering Bldg & Clarifier	-602,963.38
Net cash provided by Investing Activities	-627,335.54
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-820.25
Net cash provided by Financing Activities	-820.25
Net cash increase for period	-436,633.38
Cash at beginning of period	11,136,660.25
Cash at end of period	10,700,026.87

