



# Crestline Sanitation District

## Executive Summary - July 2024

### SUMMARY STATEMENT OF NET POSITION

	7/31/2024	7/31/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 13,766,665	\$ 8,520,033	\$ 5,246,632	\$ 11,485,415
Receivables	1,269,778	1,342,074	(72,296)	1,251,606
Other current assets	302,439	338,919	(36,480)	160,149
Total current assets	15,338,882	10,201,026	5,137,856	12,897,170
Capital assets, net	21,482,801	18,997,997	2,484,804	20,810,927
Deferred outflows of resources	1,863,924	1,863,924	-	1,863,924
Total Assets and Deferred Outflows of Resources	38,685,607	31,062,947	7,622,660	35,572,021
Current liabilities	203,683	600,441	(396,758)	218,727
Noncurrent liabilities	13,320,961	6,744,523	6,576,438	11,041,996
Deferred inflows of resources	1,695,742	1,695,742	-	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,220,386	9,040,706	6,179,680	12,956,465
Net Position	\$ 23,465,221	\$ 22,022,241	\$ 1,442,980	\$ 22,615,556

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

	Jul 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 561,295	\$ 561,295	\$ 560,282	\$ 1,013
Operating expenses	(283,094)	(283,094)	(328,207)	45,113
Administrative expenses	(51,160)	(51,160)	(65,134)	13,974
Other income	136,788	136,788	10,608	126,180
Other expenses	(108,571)	(108,571)	-	(108,571)
Change in net position	\$ 255,258	\$ 255,258	\$ 177,549	\$ 77,709

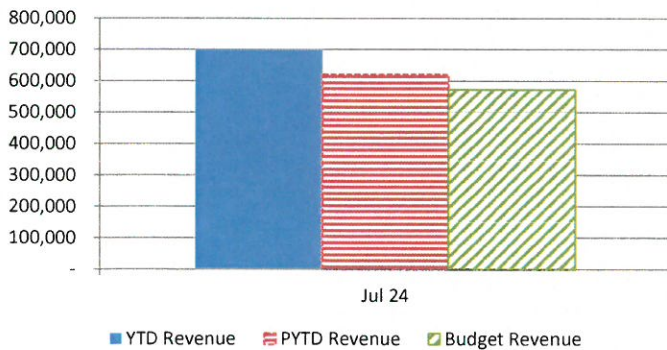
### LIQUIDITY RATIOS

	7/31/2024	7/31/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	67.6	14.2	53.4	54.1
Current ratio (current assets / current liabilities)	75.3	17.0	58.3	60.7
Working capital (current assets - current liabilities)	\$ 15,135,199	\$ 9,600,585	\$ 5,534,614	\$ 12,883,172

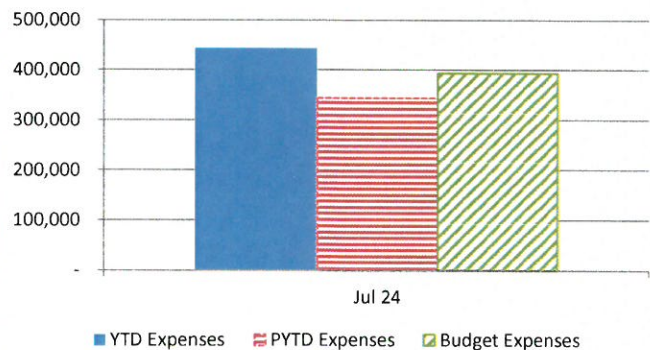
### CAPITAL BUDGET

	Jul 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ -	\$ -	\$ 1,992,600	\$ 1,992,600
Master Plan Projects	-	-	6,000,000	6,000,000

#### Cumulative Revenue



#### Cumulative Expenses





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

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08/02/24  
Accrual Basis

Jul 31, 24

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	2,022,998.10
10100 · Cash in Bank - General	31,211.12
10200 · Cash in Bank - Payroll	169.30
10500 · Petty Cash	300.00
10600 · Change Fund	
Total 10 · CASH AND CASH EQUIVALENT	2,054,678.52
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	2,669,491.35
11101 · Investments - Wealth&Fiduciary	5,195,827.64
11200 · Investments - CalTRUST	3,846,667.05
Total 11 · INVESTMENTS	11,711,986.04
Total Checking/Savings	13,766,664.56
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	159,658.75
12100 · A/R - Pilot Rock	1,287.54
12400 · COBRA Receivable	2,916.11
12410 · COBRA Dental	257.92
12700 · Pumped Waste	1,559.20
Total 12 · ACCTS RECEIVABLE	165,679.52
Total Accounts Receivable	165,679.52
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	542,916.29
13350 · SS01 - Sewer Availability Recv	4,897.92
13500 · Accrued A/R	556,279.46
13700 · Other Receivables	4.54
Total 13 · OTHER RECEIVABLE	1,104,098.21

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

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Accrual Basis

	Jul 31, 24
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	4,815.00
14200 · Prepaid Insurance	195,816.98
14300 · Prepaid Worker's Comp	87,358.44
<b>Total 14 · PREPAID</b>	<b>287,990.42</b>
<b>Total Other Current Assets</b>	<b>1,406,537.59</b>
<b>Total Current Assets</b>	<b>15,338,881.67</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	1,418,084.85
15500 · Equipments	740,312.49
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
<b>Total 15 · CAPITAL ASSETS</b>	<b>33,654,960.50</b>
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-16,410,916.60
16300 · Accm Depr - Structures & Imprv	-6,231,333.71
16400 · Accm Depr - Vehicles	-1,112,995.87
16500 · Accm Depr - Equipment	-548,878.66
16800 · Accm. Amortization	-295,693.13
16900 · Accm Depr - Capital Lease Asset	-46,234.49
<b>Total 16 · ACCM DEPRECIATIONS</b>	<b>-24,646,052.46</b>
<b>Total Fixed Assets</b>	<b>9,008,908.04</b>
<b>Other Assets</b>	
<b>17 · CIP</b>	
17340 · SCADA System	29,894.96
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	60,498.70
17890 · HC Dewatering Bldg & Clarifier	10,121,244.26
17891 · HC Engineering & Mgmt	1,320,069.54
17894 · HC Muffin Monster	36,823.82
17900 · SC Recirculation Pumps	2,037.15
<b>Total 17 · CIP</b>	<b>12,473,892.98</b>

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

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Accrual Basis

	Jul 31, 24
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	361,128.00
19830 · Deferred Outflows - Actuarial	476,812.00
19850 · Deferred Outflow-OPEB Actuarial	1,025,984.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	<b>1,863,924.00</b>
<b>Total Other Assets</b>	<b>14,337,816.98</b>
<b>TOTAL ASSETS</b>	<b>38,685,606.69</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	13,502.66
20000 · Accounts Payable	13,502.66
<b>Total Accounts Payable</b>	<b>13,502.66</b>
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,874.16
21600 · Employee Appreciation Fund	3,852.00
<b>Total 21 · OTHER CURRENT LIAB.</b>	<b>7,726.16</b>
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	-800.31
22100 · Payroll Tax Payable	-352.85
<b>Total 22 · PR LIABILITIES</b>	<b>-1,153.16</b>
<b>23 · ACCRUED LIABILITIES</b>	
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
<b>Total 23 · ACCRUED LIABILITIES</b>	<b>91,760.34</b>
<b>24 · OTHER LIABILITIES</b>	
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
<b>Total 24 · OTHER LIABILITIES</b>	<b>91,846.90</b>
<b>Total Other Current Liabilities</b>	<b>190,180.24</b>
<b>Total Current Liabilities</b>	<b>203,682.90</b>

Crestline Sanitation District  
Balance Sheet  
As of July 31, 2024

Jul 31, 24

Long Term Liabilities		
27 · LONG TERM LIABILITIES		
27100 · Loan Payable - SRF	10,920,667.00	
27300 · Capital Lease Obligation	-58.47	
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	13,320,960.67	
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	15,016,702.67	
Total Liabilities	15,220,385.57	
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	
39000 · *Unrestricted Net Assets	1,463,291.32	
Net Income	255,258.43	
Total Equity	23,465,221.12	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>38,685,606.69</b>	

# Crestline Sanitation District

## Profit & Loss Budget Performance

### July 2024

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Accrual Basis

	Jul 24	Budget	\$ Over Budget	Jul 24	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	556,908.85	555,500.00	1,408.85	556,908.85	555,500.00	1,408.85	3,547,500.00
42000 - Sewer Penalties	-78.78	100.00	-178.78	-78.78	100.00	-178.78	141,900.00
43000 - Pumped Waste Permits	3,790.59	3,800.91	-10.32	3,790.59	3,800.91	-10.32	39,700.00
44000 - Permit & Inspection Fees	0.00	219.00	-219.00	0.00	219.00	-219.00	1,300.00
46000 - Cleghorn State Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	650.00	650.00	0.00	7,800.00
48000 - Other Service Fees	24.00	12.00	12.00	24.00	12.00	12.00	100.00
49000 - Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 40 - REVENUE</b>	<b>561,294.66</b>	<b>560,281.91</b>	<b>1,012.75</b>	<b>561,294.66</b>	<b>560,281.91</b>	<b>1,012.75</b>	<b>3,858,300.00</b>
<b>Total Income</b>	<b>561,294.66</b>	<b>560,281.91</b>	<b>1,012.75</b>	<b>561,294.66</b>	<b>560,281.91</b>	<b>1,012.75</b>	<b>3,858,300.00</b>
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	22,753.89	31,246.16	-8,492.27	22,753.89	31,246.16	-8,492.27	406,200.00
51020MT - Salaries - OT	0.00	41.66	-41.66	0.00	41.66	-41.66	500.00
51030MT - Salaries - VAC	1,503.47	662.96	840.51	1,503.47	662.96	840.51	26,790.00
51040MT - Salaries - SICK	1,555.52	1,500.00	55.52	1,555.52	1,500.00	55.52	22,190.00
51050MT - Salaries - HOLIDAY	1,628.40	2,000.00	-371.60	1,628.40	2,000.00	-371.60	25,900.00
51060MT - Salaries - ON CALL / STANDBY	2,522.50	2,359.67	162.83	2,522.50	2,359.67	162.83	27,730.00
51070MT - Salaries - CALL BACK	236.64	166.66	69.98	236.64	166.66	69.98	2,000.00
51100MT - Payroll Tax	1,158.33	975.55	182.78	1,158.33	975.55	182.78	10,180.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	266.67	-266.67	3,200.00
51200MT - Worker's Comp	4,844.12	3,546.92	1,297.20	4,844.12	3,546.92	1,297.20	46,110.00
51300MT - Employee Group Insurance	6,950.69	7,000.00	-49.31	6,950.69	7,000.00	-49.31	86,400.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	9,120.43	9,339.24	-218.81	9,120.43	9,339.24	-218.81	121,410.00
51450MT - Pension Expense - MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500MT - Seasonal MT Workers	9,440.00	6,933.00	2,507.00	9,440.00	6,933.00	2,507.00	62,400.00
51600MT - Nationwide ER Match	144.00	307.70	-163.70	144.00	307.70	-163.70	4,000.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>61,857.99</b>	<b>66,346.19</b>	<b>-4,488.20</b>	<b>61,857.99</b>	<b>66,346.19</b>	<b>-4,488.20</b>	<b>845,010.00</b>
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	52,854.32	57,319.24	-4,464.92	52,854.32	57,319.24	-4,464.92	745,150.00
51020OP - Salaries - OT	629.41	541.67	87.74	629.41	541.67	87.74	6,500.00
51030OP - Salaries - VAC	5,399.53	4,200.00	1,199.53	5,399.53	4,200.00	1,199.53	56,340.00
51040OP - Salaries - SICK	5,450.14	3,399.16	2,050.98	5,450.14	3,399.16	2,050.98	40,790.00
51050OP - Salaries - HOLIDAY	4,034.30	3,663.08	371.22	4,034.30	3,663.08	371.22	47,620.00
51060OP - Salaries - ON CALL / STANDBY	3,145.00	3,466.66	-321.66	3,145.00	3,466.66	-321.66	41,600.00
51070OP - Salaries - Call Back	239.76	166.67	73.09	239.76	166.67	73.09	2,000.00
51100OP - Payroll Tax	1,148.55	1,433.08	-284.53	1,148.55	1,433.08	-284.53	18,630.00
51200OP - Worker's Comp	8,553.68	6,050.00	2,503.68	8,553.68	6,050.00	2,503.68	72,600.00
51300OP - Employee Group Insurance	12,901.11	12,680.00	221.11	12,901.11	12,680.00	221.11	157,810.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	17,310.15	17,892.30	-582.15	17,310.15	17,892.30	-582.15	232,600.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal Op Workers	1,725.00	2,080.00	-355.00	1,725.00	2,080.00	-355.00	24,960.00
51600OP - Nationwide ER Match	157.50	115.38	42.12	157.50	115.38	42.12	1,500.00
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>113,548.45</b>	<b>113,007.24</b>	<b>541.21</b>	<b>113,548.45</b>	<b>113,007.24</b>	<b>541.21</b>	<b>1,448,100.00</b>

# Crestline Sanitation District

## Profit & Loss Budget Performance

### July 2024

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Accrual Basis

	Jul 24	Budget	\$ Over Budget	Jul 24	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT - PROFESSIONAL SVC-MAINT</b>							
53400MT · Laboratory Analysis	0.00			0.00			60.00
53900MT · Other Professional Svc	164.03	276.67	-112.64	164.03	276.67	-112.64	3,320.00
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	164.03	276.67	-112.64	164.03	276.67	-112.64	3,380.00
<b>53-OP - PROFESSIONAL SVC - OP</b>							
53300OP · Engineering	0.00	3,333.34	-3,333.34	0.00	3,333.34	-3,333.34	40,000.00
53400OP · Laboratory Analysis	6,554.13	6,280.83	273.30	6,554.13	6,280.83	273.30	75,370.00
53700OP · Permits & Fees	0.00	0.00	0.00	0.00	0.00	0.00	60,410.00
53900OP · Other Professional	0.00	588.34	-588.34	0.00	588.34	-588.34	7,060.00
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	6,554.13	10,202.51	-3,648.38	6,554.13	10,202.51	-3,648.38	182,840.00
<b>54-MT - SERVICE AND SUPPLIES - MAINT</b>							
54021MT · Auto Expense - Fuel	0.00	125.00	-125.00	0.00	125.00	-125.00	0.00
54060MT · Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
54080MT · Clothing & Laundry	1,560.76	1,221.66	339.10	1,560.76	1,221.66	339.10	14,660.00
54100MT · Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	174.44	2,383.34	-2,208.90	174.44	2,383.34	-2,208.90	28,600.00
54182MT · Maintenance of Equipment	0.00	785.84	-785.84	0.00	785.84	-785.84	9,430.00
54184MT · Maintenance of Structures	288.16	163.34	124.82	288.16	163.34	124.82	1,960.00
54200MT · Small Tools	0.00	250.84	-250.84	0.00	250.84	-250.84	3,010.00
54210MT · Supplies - Shop	0.00	185.00	-185.00	0.00	185.00	-185.00	2,220.00
54220MT · Supplies - Field	316.19	145.84	170.35	316.19	145.84	170.35	1,750.00
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	2,339.55	5,260.86	-2,921.31	2,339.55	5,260.86	-2,921.31	63,130.00
<b>54-OP - SERVICE AND SUPPLIES - OP</b>							
54021OP · Auto Expense - Fuel	0.00	2,996.66	-2,996.66	0.00	2,996.66	-2,996.66	35,960.00
54023OP · Auto Expense - General	1,781.18	2,618.33	-837.15	1,781.18	2,618.33	-837.15	31,420.00
54030OP · Communication	582.45	442.50	139.95	582.45	442.50	139.95	5,310.00
54040OP · Due & Subscription	0.00	4.16	-4.16	0.00	4.16	-4.16	50.00
54050OP · Equipment Purchase	669.00	416.66	252.34	669.00	416.66	252.34	5,000.00
54060OP · Equipment Rental	0.00	224.16	-224.16	0.00	224.16	-224.16	2,690.00
54070OP · Insurance	8,141.47	15,262.75	-7,121.28	8,141.47	15,262.75	-7,121.28	183,153.00
54075OP · Insurance - Vehicle	3,126.41	3,308.33	-181.92	3,126.41	3,308.33	-181.92	39,700.00
54080OP · Clothing & Laundry	1,023.09	1,178.33	-155.24	1,023.09	1,178.33	-155.24	14,140.00
54090OP · Lodge & Meals	0.00	168.33	-168.33	0.00	168.33	-168.33	2,020.00
54100OP · Misc Expense	0.00	11.66	-11.66	0.00	11.66	-11.66	140.00
54182OP · Maintenance of Equipment	1,674.86	5,740.83	-4,065.97	1,674.86	5,740.83	-4,065.97	68,890.00
54184OP · Maintenance of Structures	1,349.35	2,830.00	-1,480.65	1,349.35	2,830.00	-1,480.65	33,960.00
54185OP · Memberships/Certifications	4,065.65	12,123.00	-8,057.35	4,065.65	12,123.00	-8,057.35	35,650.00
54190OP · Safety Equipment	1,878.66	671.66	1,207.00	1,878.66	671.66	1,207.00	8,060.00
54200OP · Small Tools	914.80	320.84	593.96	914.80	320.84	593.96	3,850.00
54220OP · Supplies	799.50	346.66	452.84	799.50	346.66	452.84	4,160.00
54310OP · Special Dept - Chlorine / Salt	8,686.95	3,355.83	5,331.12	8,686.95	3,355.83	5,331.12	40,270.00
54320OP · Special Dept - Sludge /Chemical	2,482.56	5,076.67	-2,594.11	2,482.56	5,076.67	-2,594.11	60,920.00
54330OP · Special Dept - Oxygen/Propane	0.00	2,000.00	-2,000.00	0.00	2,000.00	-2,000.00	4,770.00
54340OP · Special Dept - Emergency	0.00	2,083.34	-2,083.34	0.00	2,083.34	-2,083.34	25,000.00
54400OP · Training	952.43	1,666.66	-714.23	952.43	1,666.66	-714.23	20,000.00
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	38,128.36	62,847.36	-24,719.00	38,128.36	62,847.36	-24,719.00	625,113.00



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

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08/02/24  
Accrual Basis

	Jul 24	Budget	\$ Over Budget	Jul 24	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
561000P · Telephone	5,556.69	5,954.16	-397.47	5,556.69	5,954.16	-397.47	71,450.00
562100P · Utilities - Electric	11,797.74	15,000.00	-3,202.26	11,797.74	15,000.00	-3,202.26	149,150.00
562200P · Utilities - Gas	76.34	30.00	46.34	76.34	30.00	46.34	9,080.00
562300P · Utilities - Water	1,243.40	1,000.00	243.40	1,243.40	1,000.00	243.40	10,970.00
562400P · Utilities - Trash	720.16	856.66	-136.50	720.16	856.66	-136.50	10,280.00
563000P · Refuse Disposal	0.00	700.00	-700.00	0.00	700.00	-700.00	1,570.00
<b>Total 56 · UTILITIES - OP</b>	<b>19,394.33</b>	<b>23,540.82</b>	<b>-4,146.49</b>	<b>19,394.33</b>	<b>23,540.82</b>	<b>-4,146.49</b>	<b>252,500.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,310.98	22,668.33	-2,357.35	20,310.98	22,668.33	-2,357.35	272,020.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>20,310.98</b>	<b>22,668.33</b>	<b>-2,357.35</b>	<b>20,310.98</b>	<b>22,668.33</b>	<b>-2,357.35</b>	<b>272,020.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	20,796.60	24,057.50	-3,260.90	20,796.60	24,057.50	-3,260.90	288,690.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>20,796.60</b>	<b>24,057.50</b>	<b>-3,260.90</b>	<b>20,796.60</b>	<b>24,057.50</b>	<b>-3,260.90</b>	<b>288,690.00</b>
<b>Total COGS</b>	<b>283,094.42</b>	<b>328,207.48</b>	<b>-45,113.06</b>	<b>283,094.42</b>	<b>328,207.48</b>	<b>-45,113.06</b>	<b>3,980,783.00</b>
<b>Gross Profit</b>	<b>278,200.24</b>	<b>232,074.43</b>	<b>46,125.81</b>	<b>278,200.24</b>	<b>232,074.43</b>	<b>46,125.81</b>	<b>-122,483.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	22,601.46	21,434.62	1,166.84	22,601.46	21,434.62	1,166.84	278,650.00
61020 · Salaries - OT ADM	0.00	104.16	-104.16	0.00	104.16	-104.16	1,250.00
61030 · Salaries - VAC ADM	626.16	3,080.00	-2,453.84	626.16	3,080.00	-2,453.84	36,960.00
61040 · Salaries - SICK ADM	45.98	694.17	-648.19	45.98	694.17	-648.19	8,330.00
61050 · Salaries - HOLIDAY ADM	1,244.80	1,327.70	-82.90	1,244.80	1,327.70	-82.90	17,260.00
61100 · Payroll Tax - ADM	806.18	760.76	45.42	806.18	760.76	45.42	9,890.00
61200 · Worker's Comp - ADM	268.46	216.92	268.46	268.46	216.92	268.46	8,820.00
61300 · Employee Group Insurance - ADM	6,545.41	5,162.50	1,382.91	6,545.41	5,162.50	1,382.91	65,550.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	6,893.73	6,401.54	492.19	6,893.73	6,401.54	492.19	83,220.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	226.25	215.38	10.87	226.25	215.38	10.87	2,800.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>39,258.43</b>	<b>39,397.75</b>	<b>-139.32</b>	<b>39,258.43</b>	<b>39,397.75</b>	<b>-139.32</b>	<b>506,730.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	100.00	1,500.00	-1,400.00	100.00	1,500.00	-1,400.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.66	-66.66	0.00	66.66	-66.66	800.00
62400 · Board Exp - Education & Training	0.00	16.66	-16.66	0.00	16.66	-16.66	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>100.00</b>	<b>1,583.32</b>	<b>-1,483.32</b>	<b>100.00</b>	<b>1,583.32</b>	<b>-1,483.32</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	2,615.00	-2,615.00	0.00	2,615.00	-2,615.00	49,120.00
63200 · County Services	2.00	16.66	-14.66	2.00	16.66	-14.66	200.00
63300 · Legal	0.00	1,500.00	-1,500.00	0.00	1,500.00	-1,500.00	50,000.00
63500 · Software Support - ADM	915.00	640.83	274.17	915.00	640.83	274.17	7,690.00
63900 · Other Professional - ADM	1,829.25	4,500.00	-2,670.75	1,829.25	4,500.00	-2,670.75	39,410.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>2,746.25</b>	<b>9,272.49</b>	<b>-6,526.24</b>	<b>2,746.25</b>	<b>9,272.49</b>	<b>-6,526.24</b>	<b>146,420.00</b>

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

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 Accrual Basis

	Jul 24	Budget	\$ Over Budget	Jul 24	YTD Budget	\$ Over Budget	Annual Budget
<b>64 - SERVICES AND SUPPLIES - ADM</b>							
64023 · Auto Expense - General - ADM	400.00	1,006.25	-311.57	400.00	1,006.25	-311.57	15,490.00
64030 · Bank Charges	694.68	0.00	694.68	694.68	0.00	694.68	6,740.00
64040 · Computer Expense	0.00	561.66	-561.66	0.00	561.66	-561.66	6,840.00
64045 · Due & Subscription	481.98	570.00	-88.02	481.98	570.00	-88.02	8,890.00
64080 · Janitorial Service	720.00	740.83	-20.83	720.00	740.83	-20.83	4,340.00
64090 · Lease Equipment - ADM	0.00	120.00	-120.00	0.00	120.00	-120.00	590.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	0.00	0.00	7,110.00
64120 · Office Expense	453.80	592.50	-138.70	453.80	592.50	-138.70	5,850.00
64130 · Office Supplies	70.46	487.50	-417.04	70.46	487.50	-417.04	60.00
64135 · Penalties	3.59	5.00	-1.41	3.59	5.00	-1.41	5,190.00
64140 · Pest Control	503.00	432.50	70.50	503.00	432.50	70.50	20,030.00
64150 · Postage & Delivery	3,000.00	3,150.00	-150.00	3,000.00	3,150.00	-150.00	10,800.00
64160 · Printing & Publications	430.61	4,150.00	-3,719.39	430.61	4,150.00	-3,719.39	10,350.00
64170 · Public Relation	572.00	862.50	-290.50	572.00	862.50	-290.50	2,520.00
64180 · Maintenance of Equipment	228.71	210.00	228.71	228.71	210.00	18.71	8,000.00
64190 · Maintenance of Structure	673.95	666.66	7.29	673.95	666.66	7.29	5,000.00
64230 · Training	110.40	416.66	-306.26	110.40	416.66	-306.26	300.00
64240 · Travel	0.00	25.00	-25.00	0.00	25.00	-25.00	1,200.00
64245 · Lodge - Meals	33.58	100.00	-66.42	33.58	100.00	-66.42	2,820.00
66000 · Payroll Expenses	196.00	216.92	-20.92	196.00	216.92	-20.92	122,120.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>8,572.76</b>	<b>14,313.98</b>	<b>-5,741.22</b>	<b>8,572.76</b>	<b>14,313.98</b>	<b>-5,741.22</b>	
<b>68 · BAD DEBTS</b>							
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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,490.00</b>
<b>69 · DEPR &amp; AMORT - ADM</b>							
69100 · Depreciation - ADM	482.86	566.66	-83.80	482.86	566.66	-83.80	6,800.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>482.86</b>	<b>566.66</b>	<b>-83.80</b>	<b>482.86</b>	<b>566.66</b>	<b>-83.80</b>	<b>6,800.00</b>
<b>Total Expense</b>	<b>51,160.30</b>	<b>65,134.20</b>	<b>-13,973.90</b>	<b>51,160.30</b>	<b>65,134.20</b>	<b>-13,973.90</b>	<b>805,560.00</b>
<b>Net Ordinary Income</b>	<b>227,039.94</b>	<b>166,940.23</b>	<b>60,099.71</b>	<b>227,039.94</b>	<b>166,940.23</b>	<b>60,099.71</b>	<b>-928,043.00</b>
<b>Other Income/Expense</b>							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes-CURR SEC & UNSEC1%	41,952.79	0.00	41,952.79	41,952.79	0.00	41,952.79	1,618,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	1,956.75	0.00	1,956.75	1,956.75	0.00	1,956.75	29,000.00
71500 · Int & Pen Delinquent Taxes	334.90	0.00	334.90	334.90	0.00	334.90	1,900.00
<b>Total 71 · PROP TAXES</b>	<b>44,244.44</b>	<b>0.00</b>	<b>44,244.44</b>	<b>44,244.44</b>	<b>0.00</b>	<b>44,244.44</b>	<b>1,649,800.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	10,900.00
72300 · Special Assessment-DELQ&PENALTY	117.21	0.00	117.21	117.21	0.00	117.21	500.00
72500 · Special Assessment SU01-DLQ&PEN	7,441.55	0.00	7,441.55	7,441.55	0.00	7,441.55	19,300.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>7,558.76</b>	<b>0.00</b>	<b>7,558.76</b>	<b>7,558.76</b>	<b>0.00</b>	<b>7,558.76</b>	<b>30,700.00</b>

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

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	Jul 24	Budget	\$ Over Budget	Jul 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 76 · CONNECTION FEE</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	51,662.48	10,608.33	41,054.15	51,662.48	10,608.33	41,054.15	127,300.00
77500 · Realized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	33,322.16	0.00	33,322.16	33,322.16	0.00	33,322.16	0.00
79200 · Worker's Comp Insurance Claim	0.00	0.00	0.00	0.00	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>	84,984.64	10,608.33	74,376.31	84,984.64	10,608.33	74,376.31	127,600.00
<b>Total Other Income</b>	136,787.84	10,608.33	126,179.51	136,787.84	10,608.33	126,179.51	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	105.83	0.00	105.83	105.83	0.00	105.83	4,100.00
<b>Total 80 · OTHER EXPENSES</b>	105.83	0.00	105.83	105.83	0.00	105.83	4,100.00
<b>90 · CAPITAL PROJECTS</b>							
90001 · N.O.V.	5,028.61			5,028.61			
90002 · SCADA System Upgrades	3,695.78			3,695.78			
91000 · HC Engineering & Mgmt	15,234.78			15,234.78			
91005 · HC Dewatering Bldg & Clarifier	73,854.85			73,854.85			
92004 · SC WWTP Slope Engineering	10,649.50			10,649.50			
<b>Total 90 · CAPITAL PROJECTS</b>	108,463.52			108,463.52			
<b>Total Other Expense</b>	108,569.35	0.00	108,569.35	108,569.35	0.00	108,569.35	4,100.00
<b>Net Other Income</b>	28,218.49	10,608.33	17,610.16	28,218.49	10,608.33	17,610.16	1,813,400.00
<b>Net Income</b>	<b>255,258.43</b>	<b>177,548.56</b>	<b>77,709.87</b>	<b>255,258.43</b>	<b>177,548.56</b>	<b>77,709.87</b>	<b>885,357.00</b>



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

	Jul 24
<b>OPERATING ACTIVITIES</b>	
Net Income	255,258.43
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-174,295.92
12400 · COBRA Receivable	-2,376.43
12410 · COBRA Dental	-128.96
12700 · Pumped Waste	1,983.90
13300 · SU01-Dehq Tax Roll Receivable	31,675.41
13350 · SS01 - Sewer Availability Recv	669.50
14100 · Prepaid Expense	-674.00
14200 · Prepaid Insurance	-169,707.93
14300 · Prepaid Worker's Comp	-129,528.72
20000 · Accounts Payable	-10,997.08
22000 · Payroll Liabilities	-68.96
22100 · Payroll Tax Payable	-284.64
Net cash provided by Operating Activities	-198,475.40
<b>INVESTING ACTIVITIES</b>	
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
Net cash provided by Investing Activities	41,590.44
<b>FINANCING ACTIVITIES</b>	
27300 · Capital Lease Obligation	-820.25
Net cash provided by Financing Activities	-820.25
Net cash increase for period	-157,705.21
Cash at beginning of period	13,924,369.77
Cash at end of period	13,766,664.56

