



Crestline Sanitation District

Executive Summary - February 2025

SUMMARY STATEMENT OF NET POSITION

	2/28/2025	2/29/2024	Change	Avg. Last 12 Mo.
Cash and investments	\$ 13,986,858	\$ 11,731,227	\$ 2,255,631	\$ 13,460,614
Receivables	1,426,082	1,279,348	146,734	1,191,616
Other current assets	140,516	132,453	8,063	63,968
Total current assets	15,553,456	13,143,028	2,410,428	14,716,198
Capital assets, net	22,383,258	21,568,131	815,127	21,587,646
Deferred outflows of resources	1,690,358	1,863,924	(173,566)	1,863,924
Total Assets and Deferred Outflows of Resources	39,627,072	36,575,083	3,051,989	38,167,768
Current liabilities	149,846	200,469	(50,623)	219,892
Noncurrent liabilities	13,465,645	12,002,641	1,463,004	12,992,406
Deferred inflows of resources	1,569,983	1,695,742	(125,759)	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,185,474	13,898,852	1,286,622	14,908,040
Net Position	\$ 24,441,598	\$ 22,676,231	\$ 1,765,367	\$ 23,259,728

SUMMARY STATEMENT OF CHANGES IN NET POSITION

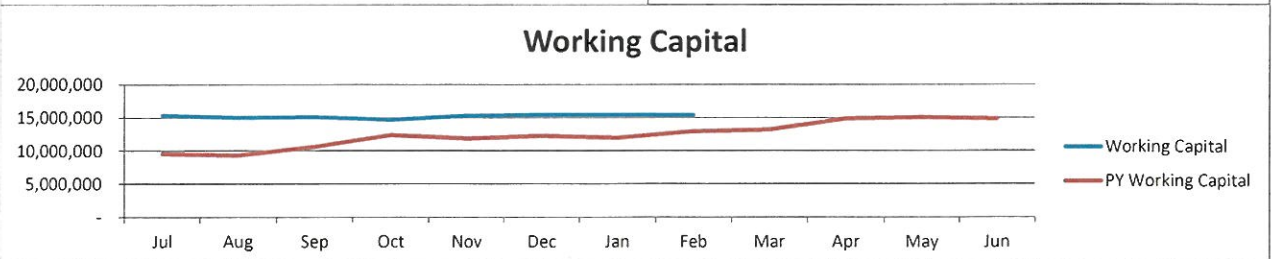
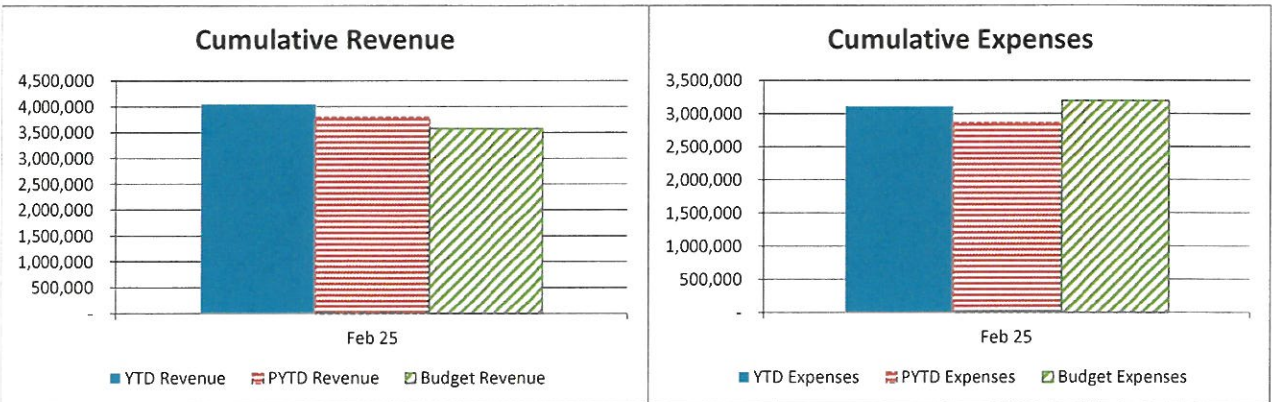
	Feb 2025	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 171,262	\$ 2,596,015	\$ 2,515,661	\$ 80,354
Operating expenses	(283,297)	(2,582,966)	(2,665,581)	82,615
Administrative expenses	(53,723)	(529,150)	(527,286)	(1,864)
Other income	92,576	1,457,691	1,065,265	392,426
Other expenses	(119)	(2,464)	(2,300)	(164)
Change in net position	\$ (73,301)	\$ 939,126	\$ 385,759	\$ 553,367

LIQUIDITY RATIOS

	2/28/2025	2/29/2024	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	93.3	58.5	34.8	75.9
Current ratio (current assets / current liabilities)	103.8	65.6	38.2	84.4
Working capital (current assets - current liabilities)	\$ 15,403,610	\$ 12,942,559	\$ 2,461,051	\$ 14,985,611

CAPITAL BUDGET

	Feb 2025	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 17,083	\$ 671,832	\$ 1,992,600	\$ 1,320,768
Master Plan Projects	3,402	588,421	6,000,000	5,411,579



Crestline Sanitation District Balance Sheet

As of February 28, 2025

Feb 28, 25

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	1,855,208.37	
10200 · Cash in Bank - Payroll	99,382.38	
10500 · Petty Cash	169.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	1,955,060.05	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF		
11010 · CWSRF Reserve Fund - in LAIF	420,102.00	
11000 · Cash in Bank - LAIF - Other	2,312,461.75	
Total 11000 · Cash in Bank - LAIF	2,732,563.75	
11101 · Investments - Wealth&Fiduciary	5,342,610.63	
11200 · Investments - CalTRUST	3,956,623.07	
Total 11 · INVESTMENTS	12,031,797.45	
Total Checking/Savings	13,986,857.50	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	345,581.90	
12100 · A/R - Pilot Rock	1,937.54	
12200 · A/R - Cleghorn	131,925.90	
12400 · COBRA Receivable	5,469.40	
12410 · COBRA Dental	511.97	
12700 · Pumped Waste	1,636.58	
Total 12 · ACCTS RECEIVABLE	487,063.29	
Total Accounts Receivable	487,063.29	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	330,636.05	
13350 · SS01 - Sewer Availability Recv	9,074.32	
13400 · Accrued Interest -CalTRUST/LAIF	29,800.72	
13500 · Accrued A/R	569,507.93	
Total 13 · OTHER RECEIVABLE	939,019.02	

**Crestline Sanitation District
Balance Sheet
As of February 28, 2025**

	Feb 28, 25
14 · PREPAID	
14100 · Prepaid Expense	949.01
14200 · Prepaid Insurance	93,785.10
14300 · Prepaid Worker's Comp	31,332.97
Total 14 · PREPAID	126,067.08
Total Other Current Assets	1,079,535.06
Total Current Assets	15,553,455.85
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	1,383,434.85
15500 · Equipments	740,312.49
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
15910 · Right-of-Use Asset	13,190.30
Total 15 · CAPITAL ASSETS	33,633,500.80
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,461,152.80
16300 · Accm Depr - Structures & Imprv	-6,511,178.86
16400 · Accm Depr - Vehicles	-1,118,407.83
16500 · Accm Depr - Equipment	-569,483.56
16800 · Accm. Amortization	-256,209.37
16900 · Accm Depr - Capital Lease Asset	-50,857.96
16910 · Accm Amortization Right-of-Use	-3,908.16
Total 16 · ACCM DEPRECIATIONS	-24,971,198.54
Total Fixed Assets	8,662,302.26
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	186,513.00
17340 · SCADA System	58,398.19
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	102,619.75
17890 · HC Dewatering Bldg & Clarifier	10,637,162.47
17891 · HC Engineering & Mgmt	1,392,572.12
17894 · HC Muffin Monster	36,823.82
17898 · HC Washer Compactor	59,502.79

Crestline Sanitation District
Balance Sheet
As of February 28, 2025

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Accrual Basis

	Feb 28, 25
17900 · SC Recirculation Pumps	2,037.15
17901 · SC WWTP Slope Repair	342,001.74
Total 17 · CIP	13,720,955.58
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	348,073.00
19830 · Deferred Outflows - Actuarial	458,972.00
19850 · Deferred Outflow-OPEB Actuarial	883,313.00
Total 19 · DEFERRED OUTFLOWS	1,690,358.00
Total Other Assets	15,411,313.58
TOTAL ASSETS	39,627,071.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	15,252.25
20000 · Accounts Payable	15,252.25
Total Accounts Payable	15,252.25
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	4,005.36
21600 · Employee Appreciation Fund	3,398.88
Total 21 · OTHER CURRENT LIAB.	7,404.24
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-1,572.04
Total 22 · PR LIABILITIES	-1,572.04
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	67,922.43
23150 · Accrued Payroll Tax	1,310.50
23200 · Accrued Retirement	17,801.05
23250 · Accrued Worker's Comp	6,655.18
Total 23 · ACCRUED LIABILITIES	93,689.16

**Crestline Sanitation District
Balance Sheet
As of February 28, 2025**

	Feb 28, 25
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	29,713.61
25970 · Curr Portion of Lease Liability	5,358.67
Total 24 · OTHER LIABILITIES	35,072.28
Total Other Current Liabilities	134,593.64
Total Current Liabilities	149,845.89
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	11,155,797.00
27300 · Capital Lease Obligation	-4,123.36
27310 · Lease Liabilities	9,337.59
27400 · Employee Compensated Abs-LT	118,854.32
27700 · OPEB Obligation	850,726.00
27800 · Pension Liability	1,340,412.00
27970 · Less Curr Portion of Lease Liab	-5,358.67
Total 27 · LONG TERM LIABILITIES	13,465,644.88
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	407,711.00
29850 · Deferred Inflows-OPEB Actuarial	1,162,272.00
Total 29 · DEFERRED INFLOWS	1,569,983.00
Total Long Term Liabilities	15,035,627.88
Total Liabilities	15,185,473.77
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	10,587,452.92
33000 · Unrestricted Net Assets	-2,409,115.74
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	2,109,417.00
34300 · Replacement Reserve	6,163,990.00
34400 · Catastrophic Reserve	5,275,728.00
34500 · Curr Yr Capital Budget Reserve	1,775,000.00
Total 34000 · Board Designated Reserves	15,324,135.00
Total 30 · NET ASSETS	23,502,472.18

Crestline Sanitation District
Balance Sheet

As of February 28, 2025

	Feb 28, 25
Net Income	939,125.74
Total Equity	24,441,597.92
TOTAL LIABILITIES & EQUITY	39,627,071.69

Crestline Sanitation District
Profit & Loss Budget Performance
February 2025

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Accrual Basis

Ordinary Income/Expense Income	Feb 25	Budget	\$ Over Budget	Jul '24 - Feb 25	YTD Budget	\$ Over Budget	Annual Budget
40 · REVENUE							
41000 · Sewer Service Fees	1,483.35	2,637.31	-1,153.96	2,332,084.80	2,349,789.13	-17,704.33	3,547,500.00
42000 · Sewer Penalties	33,914.91	28,000.00	94,552.89	94,552.89	75,460.00	19,092.89	141,900.00
43000 · Pumped Waste Permits	2,813.34	2,345.91	467.43	29,873.18	24,495.35	5,377.83	39,700.00
44000 · Permit & Inspection Fees	438.00	0.00	438.00	1,752.00	657.00	1,095.00	1,300.00
46000 · Cleghorn State Reimbursement	131,925.90	0.00	131,925.90	131,925.90	60,000.00	71,925.90	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	4,830.76	5,200.00	-369.24	7,800.00
48000 · Other Service Fees	36.00	12.00	24.00	195.00	60.00	135.00	100.00
49000 · Other Charges	0.00		800.00	800.00	0.00	800.00	0.00
Total 40 · REVENUE	171,261.50	33,645.22	137,616.28	2,596,014.53	2,515,661.48	80,353.05	3,858,300.00
Total Income	171,261.50	33,645.22	137,616.28	2,596,014.53	2,515,661.48	80,353.05	3,858,300.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	24,491.97	31,246.16	-6,754.19	192,406.61	265,592.32	-73,185.71	406,200.00
51020MT · Salaries - OT	21.57	41.67	-20.10	1,625.85	333.32	1,292.53	500.00
51030MT · Salaries - VAC	748.74	1,597.14	-848.40	13,771.62	10,178.95	3,592.67	26,790.00
51040MT · Salaries - SICK	978.48	1,300.00	-321.52	10,761.40	15,800.00	-5,038.60	22,190.00
51050MT · Salaries - HOLIDAY	1,822.64	2,000.00	-177.36	18,059.44	24,000.00	-5,940.56	25,900.00
51060MT · Salaries - ON CALL / STANDBY	2,890.00	2,270.76	619.24	19,241.25	18,399.34	841.91	27,730.00
51070MT · Salaries - CALL BACK	381.50	166.67	214.83	2,561.92	1,333.32	1,228.60	2,000.00
51100MT · Payroll Tax	673.95	740.08	-66.13	7,353.46	6,742.56	610.90	10,180.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	2,133.36	-2,133.36	3,200.00
51200MT · Worker's Comp	4,211.95	3,546.92	665.03	37,314.97	30,148.84	7,166.13	46,110.00
51300MT · Employee Group Insurance	8,248.52	7,400.00	848.52	59,352.44	56,800.00	2,552.44	86,400.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,587.88	9,339.24	-751.36	72,638.77	79,383.48	-6,744.71	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	3,040.00	3,468.00	-428.00	46,840.00	34,668.00	12,172.00	62,400.00
51600MT · Nationwide ER Match	238.50	307.70	-69.20	1,959.00	2,615.40	-656.40	4,000.00
Total 51-MT · Salaries & Benefit - MAINT	56,335.70	63,691.01	-7,355.31	483,886.73	548,128.89	-64,242.16	845,010.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	53,375.57	57,319.24	-3,943.67	491,682.64	487,213.48	4,469.16	745,150.00
51020OP · Salaries - OT	258.86	541.67	-282.81	1,818.33	4,333.32	-2,514.99	6,500.00
51030OP · Salaries - VAC	2,245.98	4,800.00	-2,554.02	53,065.63	39,300.00	13,765.63	56,340.00
51040OP · Salaries - SICK	4,640.33	3,399.17	1,241.16	30,293.35	27,193.32	3,100.03	40,790.00
51050OP · Salaries - HOLIDAY	4,171.60	3,663.08	508.52	39,180.19	43,956.92	-4,776.73	47,620.00
51060OP · Salaries - ON CALL / STANDBY	2,872.50	3,466.67	-594.17	25,922.50	27,733.32	-1,810.82	41,600.00
51070OP · Salaries - Call Back	255.76	166.67	89.09	4,244.96	1,333.36	2,911.60	2,000.00
51100OP · Payroll Tax	1,091.40	1,433.08	-341.68	9,676.93	12,181.16	-2,504.23	18,630.00
51200OP · Worker's Comp	8,325.25	6,050.00	2,275.25	72,218.84	48,400.00	23,818.84	72,600.00
51300OP · Employee Group Insurance	14,307.23	13,620.00	687.23	115,225.71	103,320.00	11,905.71	157,810.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	15,866.40	17,892.30	-2,025.90	140,208.74	152,084.60	-11,875.86	232,600.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	1,762.50	2,080.00	-317.50	13,762.50	16,640.00	-2,877.50	24,960.00
51600OP · Nationwide ER Match	97.50	173.10	-75.60	1,068.75	1,038.48	30.27	1,500.00
Total 51-OP · SALARIES & BENEFIT - OP	109,270.88	114,604.98	-5,334.10	998,369.07	964,727.96	33,641.11	1,448,100.00

Crestline Sanitation District Profit & Loss Budget Performance February 2025

Accrual Basis

	Feb 25	Budget	\$ Over Budget	Jul '24 - Feb 25	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53400MT · Laboratory Analysis	0.00	0.00	0.00	0.00	0.00	0.00	60.00
53900MT · Other Professional Svc	116.60	276.66	-160.06	2,393.63	2,213.32	180.31	3,320.00
Total 53-MT · PROFESSIONAL SVC-MAINT	116.60	276.66	-160.06	2,393.63	2,213.32	180.31	3,380.00
53-OP - PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	3,333.33	-3,333.33	0.00	26,666.68	-26,666.68	40,000.00
53400OP · Laboratory Analysis	7,378.94	6,280.83	1,098.11	47,154.77	50,246.68	-3,091.91	75,370.00
53700OP · Permits & Fees	0.00	0.00	0.00	64,151.60	57,100.00	7,051.60	60,410.00
53800OP · Software Support	1,140.99			1,964.57			
53900OP · Other Professional	0.00	588.33	-588.33	983.00	4,706.68	-3,723.68	7,060.00
Total 53-OP · PROFESSIONAL SVC - OP	8,519.93	10,202.49	-1,682.56	114,253.94	138,720.04	-24,466.10	182,840.00
54-MT - SERVICE AND SUPPLIES - MAINT							
54021MT · Auto Expense - Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	125.00	-125.00	17,555.00	1,000.00	16,555.00	1,500.00
54075MT · Insurance - Vehicle	0.00			1,000.00			
54080MT · Clothing & Laundry	750.97	1,221.67	-470.70	11,161.02	9,773.32	1,387.70	14,660.00
54100MT · Misc Expense	0.00			0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	3,055.43	2,383.33	672.10	10,305.24	19,066.68	-8,761.44	28,600.00
54182MT · Maintenance of Equipment	683.25	785.83	-102.58	13,221.80	6,286.68	6,935.12	9,430.00
54184MT · Maintenance of Structures	21.08	163.33	-142.25	1,306.68	534.50	1,960.00	1,960.00
54200MT · Small Tools	0.00	250.83	-250.83	128.59	2,006.68	-1,878.09	3,010.00
54210MT · Supplies - Shop	720.46	185.00	535.46	1,617.08	1,480.00	137.08	2,220.00
54220MT · Supplies - Field	0.00	145.83	-145.83	1,860.23	1,166.68	693.55	1,750.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	5,231.19	5,260.82	-29.63	58,690.14	42,086.72	16,603.42	63,130.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	277.53	2,996.67	-2,719.14	15,608.95	23,973.32	-8,364.37	35,960.00
54022OP · Auto Expense - Mileage	0.00			100.00			
54023OP · Auto Expense - General	1,190.65	2,618.33	-1,427.68	21,745.09	20,946.68	798.41	31,420.00
54030OP · Communication	1,132.60	442.50	690.10	8,907.68	3,540.00	5,367.68	5,310.00
54040OP · Due & Subscription	0.00	4.17	-4.17	0.00	33.32	-33.32	50.00
54050OP · Equipment Purchase	0.00	416.67	-416.67	1,546.97	3,333.32	-1,786.35	5,000.00
54060OP · Equipment Rental	0.00	224.17	-224.17	0.00	1,793.32	-1,793.32	2,690.00
54070OP · Insurance	11,134.16	15,262.75	-4,128.59	89,073.28	122,102.00	-33,028.72	183,153.00
54075OP · Insurance - Vehicle	3,945.20	3,308.33	636.87	31,561.60	26,466.64	5,094.96	39,700.00
54080OP · Clothing & Laundry	1,200.01	1,178.33	21.68	7,031.38	9,426.64	-2,395.26	14,140.00
54090OP · Lodge & Meals	0.00	168.33	-168.33	2,045.84	1,346.68	699.16	2,020.00
54100OP · Misc Expense	0.00	11.67	-11.67	139.82	93.32	46.50	140.00
54182OP · Maintenance of Equipment	1,479.61	5,740.83	-4,261.22	60,836.68	45,926.64	14,910.04	68,890.00
54184OP · Maintenance of Structures	3,523.44	2,830.00	693.44	18,488.01	22,640.00	-4,151.99	33,960.00
54185OP · Memberships/Certifications	239.00	325.00	-86.00	26,645.65	33,704.00	-7,058.35	35,650.00
54190OP · Safety Equipment	168.03	671.67	-503.64	4,726.01	5,373.32	-647.31	8,060.00
54200OP · Small Tools	965.38	320.83	644.55	2,127.38	2,566.68	-439.30	3,850.00
54220OP · Supplies	736.48	346.67	389.81	6,467.93	2,773.32	3,694.61	4,160.00
54310OP · Special Dept - Chlorine / Salt	6,177.34	3,355.83	2,821.51	47,760.68	26,846.64	20,914.04	40,270.00
54320OP · Special Dept - Sludge /Chemical	5,793.06	5,076.67	716.39	34,791.43	40,613.36	-5,821.93	60,920.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	7,711.37	2,500.00	5,211.37	4,770.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	16,666.68	-16,666.68	25,000.00
54400OP · Training	965.50	1,666.67	-701.17	6,339.33	13,333.32	-6,993.99	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	38,927.99	49,049.42	-10,121.43	393,655.08	425,999.20	-32,344.12	625,113.00

Crestline Sanitation District
Profit & Loss Budget Performance
February 2025

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 03/10/25
 Accrual Basis

	Feb 25	Budget	\$ Over Budget	Jul '24 - Feb 25	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,422.35	5,954.17	-531.82	43,311.17	47,633.32	-4,322.15	71,450.00
56210OP · Utilities - Electric	9,285.77	11,000.00	-1,714.23	94,596.28	102,000.00	-7,403.72	149,150.00
56220OP · Utilities - Gas	1,206.74	2,500.00	-1,293.26	3,343.89	4,742.00	-1,398.11	9,080.00
56230OP · Utilities - Water	946.50	900.00	46.50	8,506.75	7,270.00	1,236.75	10,970.00
56240OP · Utilities - Trash	767.17	856.67	-89.50	6,052.39	6,853.32	-800.93	10,280.00
56300OP · Refuse Disposal	540.00	700.00	-160.00	2,100.00	1,400.00	700.00	1,570.00
Total 56 · UTILITIES - OP	18,168.53	21,912.84	-3,744.31	157,910.48	169,898.64	-11,988.16	252,500.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	22,668.34	22,668.33	0.01	181,346.72	181,346.64	0.08	272,020.00
Total 59-MT · Depreciation - MAINT	22,668.34	22,668.33	0.01	181,346.72	181,346.64	0.08	272,020.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	24,057.50	24,057.50	0.00	192,460.00	192,460.00	0.00	288,690.00
Total 59-OP · DEPR & AMORT - OP	24,057.50	24,057.50	0.00	192,460.00	192,460.00	0.00	288,690.00
Total COGS	283,296.66	311,724.05	-28,427.39	2,582,965.79	2,685,581.41	-82,615.62	3,980,783.00
Gross Profit	-112,035.16	-278,078.83	166,043.67	13,048.74	-149,919.93	162,968.67	-122,483.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	23,302.06	21,434.62	1,867.44	208,274.77	182,194.24	26,080.53	278,650.00
61020 · Salaries - OT ADM	0.00	104.17	-104.17	294.32	833.32	-539.00	1,250.00
61030 · Salaries - VAC ADM	37.37	3,080.00	-3,042.63	4,402.47	24,640.00	-20,237.53	36,960.00
61040 · Salaries - SICK ADM	471.77	694.16	-222.39	1,096.59	5,553.34	-4,456.75	8,330.00
61050 · Salaries - HOLIDAY ADM	1,244.80	1,327.69	-82.89	13,692.80	15,932.31	-2,239.51	17,260.00
61100 · Payroll Tax - ADM	556.94	760.76	-203.82	6,772.86	6,466.52	306.34	9,890.00
61200 · Worker's Comp - ADM	274.34	216.92	57.42	2,328.20	1,843.84	484.36	2,820.00
61300 · Employee Group Insurance - ADM	6,754.20	5,762.50	991.70	52,900.38	42,500.00	10,400.38	65,550.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	6,465.42	6,401.54	63.88	55,384.38	54,413.08	971.30	83,220.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	230.00	215.38	14.62	1,951.25	1,830.76	120.49	2,800.00
Total 61 · SALARIES AND BENEFIT - ADM	39,336.90	39,997.74	-660.84	347,098.02	336,207.41	10,890.61	506,730.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	500.00	1,500.00	-1,000.00	4,700.00	12,000.00	-7,300.00	18,000.00
62300 · Board Exp - Meals & Lodging	291.41	66.67	224.74	359.65	533.32	-173.67	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	133.32	-133.32	200.00
Total 62 · BOARD EXPENSES	791.41	1,583.34	-791.93	5,059.65	12,666.64	-7,606.99	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	1,000.00	1,200.00	-200.00	36,334.91	28,516.00	7,818.91	49,120.00
63200 · County Services	4.00	16.67	-12.67	42.00	133.32	-91.32	200.00
63300 · Legal	0.00	4,000.00	-4,000.00	26,452.55	31,000.00	-4,547.45	50,000.00
63500 · Software Support - ADM	316.33	640.83	-324.50	6,507.99	5,126.64	1,381.35	7,690.00
63900 · Other Professional - ADM	2,301.28	2,000.00	301.28	23,287.13	25,000.00	-1,712.87	39,410.00
Total 63 · PROFESSIONAL SVC - ADM	3,621.61	7,857.50	-4,235.89	92,624.58	89,775.96	2,848.62	146,420.00

Crestline Sanitation District Profit & Loss Budget Performance February 2025

	Feb 25	Budget	\$ Over Budget	Jul '24 - Feb 25	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00	1,685.01	-243.38	3,000.00	10,627.42	-2,053.01	15,490.00
64030 · Bank Charges	1,441.63	561.67	1,655.77	8,574.41	4,493.32	455.40	6,740.00
64040 · Computer Expense	2,217.44	570.00	-328.03	4,948.72	4,560.00	-1,194.24	6,840.00
64045 · Due & Subscription	241.97	740.83	-20.83	3,365.76	5,926.64	-166.64	8,890.00
64080 · Janitorial Service	720.00	845.00	374.26	5,760.00	3,135.00	952.89	4,340.00
64090 · Lease Equipment - ADM	1,219.26	0.00	0.00	0.00	0.00	0.00	590.00
64095 · Legal Notice	0.00	592.50	-280.93	4,439.38	4,740.00	-300.62	7,110.00
64120 · Office Expense	311.57	487.50	-264.39	3,731.74	3,900.00	-168.26	5,850.00
64130 · Office Supplies	223.11	5.00	-5.00	8.07	40.00	-31.93	60.00
64135 · Penalties	0.00	432.50	-142.50	4,024.00	3,460.00	564.00	5,190.00
64140 · Pest Control	290.00	200.00	-155.60	12,345.64	13,330.00	-984.36	20,030.00
64150 · Postage & Delivery	44.40	250.00	180.61	5,258.51	9,800.00	-4,541.49	10,800.00
64160 · Printing & Publications	430.61	862.50	-147.50	5,970.82	6,900.00	-929.18	10,350.00
64170 · Public Relation	715.00	210.00	36.53	1,847.50	1,680.00	167.50	2,520.00
64180 · Maintenance of Equipment	246.53	666.67	18.26	8,107.64	5,333.32	2,774.32	8,000.00
64190 · Maintenance of Structure	684.93	416.67	-416.67	1,055.40	3,333.32	-2,277.92	5,000.00
64230 · Training	0.00	25.00	-25.00	0.00	200.00	-200.00	300.00
64240 · Travel	0.00	100.00	-100.00	1,699.22	800.00	899.22	1,200.00
64245 · Lodge - Meals	0.00	216.92	3.08	1,610.00	1,843.84	-233.84	2,820.00
66000 · Payroll Expenses	220.00	8,867.77	538.68	79,834.70	84,102.86	-4,268.16	122,120.00
Total 64 · SERVICES AND SUPPLIES - ADM	9,406.45	8,867.77	538.68	79,834.70	84,102.86	-4,268.16	122,120.00
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	566.67	566.67	0.00	4,533.36	4,533.32	0.04	6,800.00
Total 69 · DEPR & AMORT - ADM	566.67	566.67	0.00	4,533.36	4,533.32	0.04	6,800.00
Total Expense	53,723.04	58,873.02	-5,149.98	529,150.31	527,286.19	1,864.12	805,560.00
Net Ordinary Income	-165,758.20	-336,951.85	171,193.65	-516,101.57	-677,206.12	161,104.55	-928,043.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes-CURR SEC & UNSEC1%	47,426.78	51,000.00	-3,573.22	978,067.67	927,900.00	50,167.67	1,618,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	1,520.12	400.00	1,120.12	15,472.62	25,000.00	-9,527.38	29,000.00
71500 · Int & Pen Delinquent Taxes	158.38	35.00	123.38	1,309.67	1,418.00	-108.33	1,900.00
Total 71 · PROP TAXES	49,105.28	51,435.00	-2,329.72	994,849.96	954,318.00	40,531.96	1,649,800.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	10,000.00	-0.67	10,790.00	10,900.00	-110.00	10,900.00
72300 · Special Assessment-DELQ&PENALTY	9.33	10.00	0.00	344.09	230.00	114.09	500.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	4,643.65	10,250.00	-5,606.35	19,300.00
Total 72 · SPECIAL ASSESSMENTS	9.33	10.00	-0.67	15,777.74	21,380.00	-5,602.26	30,700.00

Crestline Sanitation District Profit & Loss Budget Performance February 2025

	Feb 25	Budget	\$ Over Budget	Jul '24 - Feb 25	YTD Budget	\$ Over Budget	Annual Budget
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	4,605.58	4,700.00	-94.42	9,400.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	4,605.58	4,700.00	-94.42	9,400.00
76 · CONNECTION FEE							
76000 · Connection Fees	3,740.91			18,704.55		18,704.55	0.00
Total 76 · CONNECTION FEE	3,740.91			18,704.55	0.00	18,704.55	0.00
79 · OTHER INCOMES							
77000 · Interest Income	36,918.69	10,608.33	26,310.36	298,921.80	84,866.64	214,055.16	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	2,802.00	0.00	2,802.00	120,202.07	0.00	120,202.07	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	3,750.00	0.00	880.09	0.00
79200 · Worker's Comp Insurance Claim	0.00	0.00	0.00	880.09	0.00	0.00	300.00
79500 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 79 · OTHER INCOMES	39,720.69	10,608.33	29,112.36	423,753.96	84,866.64	338,887.32	127,600.00
Total Other Income	92,576.21	62,053.33	30,522.88	1,457,691.79	1,065,264.64	392,427.15	1,817,500.00
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	119.10	100.00	19.10	2,464.48	2,300.00	164.48	4,100.00
Total 80 · OTHER EXPENSES	119.10	100.00	19.10	2,464.48	2,300.00	164.48	4,100.00
90 · CAPITAL PROJECTS							
90001 · N.O.V.	3,930.00			36,760.22			
90002 · SCADA System Upgrades	1,754.62			28,503.23			
90011 · Slip Lining & Manhole Raising	0.00			186,513.00			
91000 · HC Engineering & Mgmt	3,402.60			72,502.58			
91005 · HC Dewatering Bldg & Clarifier	0.00			515,918.21			
91006 · HC Washer Compactor	11,398.14			59,502.79			
92004 · SC WWTP Slope Repair	-20,485.36			342,001.74			
99999 · Capital Projects Offset				-1,241,701.77			
Total 90 · CAPITAL PROJECTS	0.00			0.00			
Total Other Expense	119.10	100.00	19.10	2,464.48	2,300.00	164.48	4,100.00
Net Other Income	92,457.11	61,953.33	30,503.78	1,455,227.31	1,062,964.64	392,262.67	1,813,400.00
Net Income	-73,301.09	-274,998.52	201,697.43	939,125.74	385,758.52	553,367.22	885,357.00

Crestline Sanitation District
Statement of Cash Flows
February 2025

	Feb 25
OPERATING ACTIVITIES	
Net Income	-73,301.09
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	90,271.97
12100 · A/R - Pilot Rock	2,087.50
12200 · A/R - Cleghorn	-131,925.90
12700 · Pumped Waste	484.00
13300 · SU01-Delinq Tax Roll Receivable	1,380.95
13350 · SS01 - Sewer Availability Recv	206.00
14100 · Prepaid Expense	316.33
14200 · Prepaid Insurance	15,079.36
14300 · Prepaid Worker's Comp	12,811.54
20000 · Accounts Payable	-20,075.61
21600 · Employee Appreciation Fund	-95.19
22000 · Payroll Liabilities	-66.73
Net cash provided by Operating Activities	-102,826.87
INVESTING ACTIVITIES	
16200 · Accm.Depr - Improvement to Land	8,252.48
16300 · Accm Depr - Structures & Imprv	30,764.17
16400 · Accm Depr - Vehicles	4,771.72
16500 · Accm Depr - Equipment	2,123.38
16800 · Accm. Amortization	720.27
16900 · Accm Depr - Capital Lease Asset	660.49
17340 · SCADA System	-1,754.62
17850 · N.O.V.	-3,930.00
17891 · HC Engineering & Mgmt	-3,402.60
17901 · SC WWTP Slope Repair	-11,398.14
Net cash provided by Investing Activities	26,807.15
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-820.25
Net cash provided by Financing Activities	-820.25
Net cash increase for period	-76,839.97
Cash at beginning of period	14,063,697.47
Cash at end of period	13,986,857.50

