



Crestline Sanitation District

Executive Summary - February 2024

SUMMARY STATEMENT OF NET POSITION

	2/29/2024	2/28/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 11,731,227	\$ 7,225,971	\$ 4,505,256	\$ 10,108,067
Receivables	1,279,317	1,449,753	(170,436)	1,314,470
Other current assets	132,452	154,253	(21,801)	188,530
Total current assets	13,142,996	8,829,977	4,313,019	11,611,067
Capital assets, net	21,560,404	15,160,838	6,399,566	19,039,451
Deferred outflows of resources	1,863,924	1,903,001	(39,077)	1,873,693
Total Assets and Deferred Outflows of Resources	36,567,324	25,893,816	10,673,508	32,524,211
Current liabilities	194,472	197,917	(3,445)	404,502
Noncurrent liabilities	12,002,641	1,661,957	10,340,684	8,052,740
Deferred inflows of resources	1,695,742	2,617,143	(921,401)	1,926,092
Total Liabilities and Deferred Inflows of Resources	13,892,855	4,477,017	9,415,838	10,383,334
Net Position	\$ 22,674,469	\$ 21,416,799	\$ 1,257,670	\$ 22,140,877

SUMMARY STATEMENT OF CHANGES IN NET POSITION

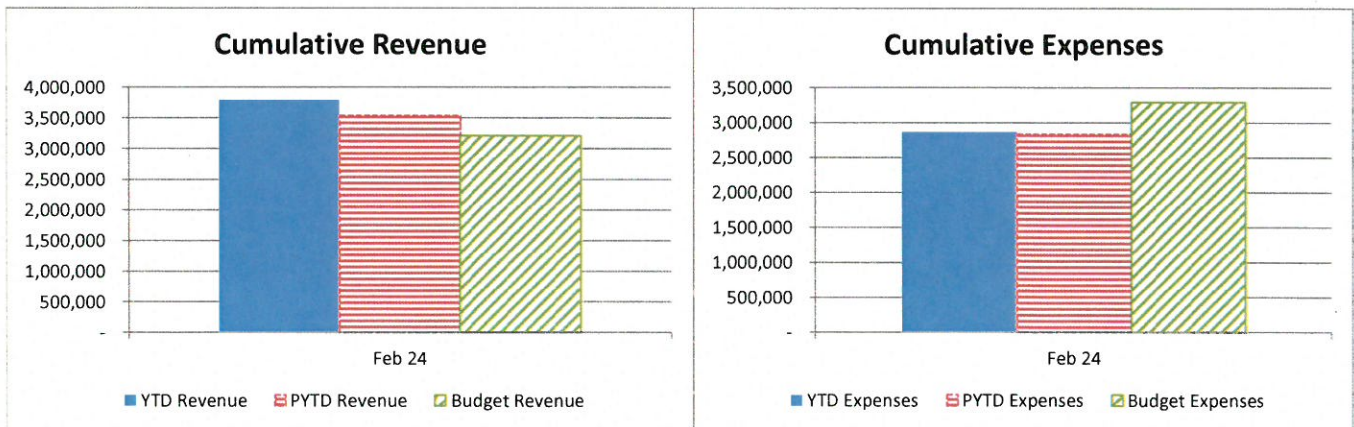
	Feb 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 36,167	\$ 2,440,445	\$ 2,385,202	\$ 55,243
Operating expenses	(262,072)	(2,297,161)	(2,592,032)	294,871
Administrative expenses	(57,229)	(568,552)	(694,804)	126,252
Other income	59,385	1,355,450	823,309	532,141
Other expenses	(126)	(2,384)	(2,061)	(323)
Change in net position	\$ (223,875)	\$ 927,798	\$ (80,386)	\$ 1,008,184

LIQUIDITY RATIOS

	2/29/2024	2/28/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	60.3	36.5	23.8	42.9
Current ratio (current assets / current liabilities)	67.6	44.6	23.0	49.2
Working capital (current assets - current liabilities)	\$ 12,948,524	\$ 8,632,060	\$ 4,316,464	\$ 11,206,565

CAPITAL BUDGET

	Feb 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 15,082	\$ 324,207	\$ 1,992,600	\$ 1,668,393
Master Plan Projects	195,583	2,646,810	6,000,000	3,353,190



**Crestline Sanitation District
Balance Sheet
As of February 29, 2024**

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03/05/24
Accrual Basis

Feb 29, 24

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	4,129,480.29	
10200 · Cash in Bank - Payroll	90,712.14	
10500 · Petty Cash	169.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT	4,220,661.73	
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF	1,621,658.27	
11101 · Investments - Wealth&Fiduciary	5,096,503.51	
11200 · Investments - CalTRUST	792,403.89	
Total 11 · INVESTMENTS	7,510,565.67	
Total Checking/Savings	11,731,227.40	
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	306,435.49	
12100 · A/R - Pilot Rock	1,937.54	
12200 · A/R - Cleghorn	88,352.94	
12400 · COBRA Receivable	1,620.92	
12410 · COBRA Dental	128.96	
12700 · Pumped Waste	501.11	
Total 12 · ACCTS RECEIVABLE	398,976.96	
Total Accounts Receivable	398,976.96	
Other Current Assets		
12900 · Inventory	14,448.96	
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	302,459.30	
13350 · SS01 - Sewer Availability Recv	8,580.82	
13500 · Accrued A/R	569,326.81	
13700 · Other Receivables	-27.17	
Total 13 · OTHER RECEIVABLE	880,339.76	

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	Feb 29, 24
14 · PREPAID	
14100 · Prepaid Expense	2,616.00
14200 · Prepaid Insurance	103,583.32
14300 · Prepaid Worker's Comp	11,803.68
Total 14 · PREPAID	118,003.00
Total Other Current Assets	1,012,791.72
Total Current Assets	13,142,996.08
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	-16,366,757.60
16300 · Accm Depr - Structures & Imprv	-6,121,275.41
16400 · Accm Depr - Vehicles	-1,091,698.77
16500 · Accm Depr - Equipment	-540,469.91
16800 · Accm. Amortization	-274,966.53
16900 · Accm Depr - Capital Lease Asset	-42,932.04
Total 16 · ACCM DEPRECIATIONS	-24,438,100.26
Total Fixed Assets	8,867,711.45
Other Assets	
17 · CIP	
17340 · SCADA System	17,727.64
17365 · Wastewater Master Plan Update	30,000.00
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.	41,540.77
17890 · HC Dewatering Bldg & Clarifier	9,979,078.71
17891 · HC Engineering & Mgmt	1,298,710.46
17893 · CH Effluent Pump Replacement	118,837.52
17894 · HC Muffin Monster	36,823.82

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17896 · Liquid Chlorine Transporter	10,978.65
17897 · Main Office Roof Repair	10,000.00
Total 17 · CIP	12,692,692.66
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	14,556,616.66
TOTAL ASSETS	36,567,324.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	5,137.07
20000 · Accounts Payable	5,137.07
Total Accounts Payable	5,137.07
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,874.16
21600 · Employee Appreciation Fund	2,749.67
Total 21 · OTHER CURRENT LIAB.	6,623.83
2110 · Direct Deposit Liabilities	0.62
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-810.55
22100 · Payroll Tax Payable	-66.39
22200 · Retirement Payable	-17.79
Total 22 · PR LIABILITIES	-894.73
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
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	Feb 29, 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	189,335.14
Total Current Liabilities	194,472.21
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	9,598,246.00
27300 · Capital Lease Obligation	4,042.78
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	12,002,640.92
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	13,698,382.92
Total Liabilities	13,892,855.13
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 February 29, 2024

	Feb 29, 24
Net Income	927,797.69
Total Equity	22,674,469.06
TOTAL LIABILITIES & EQUITY	36,567,324.19

Crestline Sanitation District
Profit & Loss Budget Performance
February 2024

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Accrual Basis

	Feb 24	Budget	\$ Over Budget	Jul '23 - Feb 24	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	2,207.77	3,200.00	-992.23	2,232,232.83	2,230,900.00	1,332.83	3,351,100.00
42000 · Sewer Penalties	31,006.31	24,000.00	7,006.31	86,996.94	66,000.00	20,996.94	121,000.00
43000 · Pumped Waste Permits	2,302.51	2,000.00	302.51	26,742.54	22,500.00	4,242.54	35,300.00
44000 · Permit & Inspection Fees	0.00	0.00	0.00	657.00	438.00	219.00	1,000.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	88,352.94	60,000.00	28,352.94	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	5,427.29	5,200.00	227.29	7,800.00
48000 · Other Service Fees	0.00	24.00	-24.00	36.00	164.00	-128.00	200.00
49000 · Other Charges	0.00	0.00	0.00	-0.20	0.00	-0.20	0.00
Total 40 · REVENUE	36,166.59	29,874.00	6,292.59	2,440,445.34	2,385,202.00	55,243.34	3,636,400.00
Total Income	36,166.59	29,874.00	6,292.59	2,440,445.34	2,385,202.00	55,243.34	3,636,400.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	27,351.88	34,100.00	-6,748.12	207,699.56	290,805.00	-83,105.44	445,210.00
51020MT · Salaries - OT	37.23	100.00	-62.77	1,369.75	500.00	869.75	500.00
51030MT · Salaries - VAC	1,305.48	1,500.00	-194.52	10,811.62	15,400.00	-4,588.38	26,700.00
51040MT · Salaries - SICK	553.65	1,500.00	-946.35	7,284.43	17,600.00	-10,315.57	24,130.00
51050MT · Salaries - HOLIDAY	1,523.04	2,167.00	-643.96	16,547.60	24,380.00	-7,832.40	28,170.00
51060MT · Salaries - ON CALL / STANDBY	2,497.50	2,200.00	297.50	21,112.50	18,830.00	2,282.50	27,730.00
51070MT · Salaries - CALL BACK	305.36	200.00	105.36	2,651.02	1,300.00	1,351.02	2,000.00
51100MT · Payroll Tax	476.65	850.00	-373.35	5,353.90	7,220.00	-1,866.10	11,040.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	0.00	2,133.34	2,133.34	3,200.00
51200MT · Worker's Comp	4,111.23	3,940.00	171.23	34,987.40	33,510.00	1,477.40	51,260.00
51300MT · Employee Group Insurance	6,957.15	9,885.00	-2,927.85	52,805.51	77,970.00	-25,164.49	117,510.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	9,491.04	13,700.00	-4,208.96	75,750.59	116,485.00	-40,734.41	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	246.00	330.00	-84.00	3,875.00	2,810.00	1,065.00	4,300.00
Total 51-MT · Salaries & Benefit - MAINT	54,856.21	70,738.67	-15,882.46	459,438.88	652,943.34	-193,504.46	979,200.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	48,286.13	48,710.00	-423.87	402,953.87	414,040.00	-11,086.13	633,240.00
51020OP · Salaries - OT	430.59	1,800.00	-1,369.41	1,695.52	3,510.00	-1,814.48	6,500.00
51030OP · Salaries - VAC	2,806.12	3,080.00	-273.88	29,555.91	33,080.00	-3,524.09	49,080.00
51040OP · Salaries - SICK	3,186.24	2,000.00	1,186.24	21,259.59	23,600.00	-2,340.41	34,600.00
51050OP · Salaries - HOLIDAY	2,914.16	3,106.00	-191.84	31,318.97	37,284.00	-5,965.03	40,390.00
51060OP · Salaries - ON CALL / STANDBY	3,285.00	2,800.00	485.00	25,387.88	28,600.00	-3,212.12	41,600.00
51070OP · Salaries - Call Back	856.90	166.67	690.23	4,162.64	1,333.36	2,829.28	2,000.00
51100OP · Payroll Tax	1,032.45	1,230.00	-197.55	9,176.31	10,450.00	-1,273.69	15,980.00
51200OP · Worker's Comp	7,647.11	4,910.00	2,737.11	64,411.24	41,735.00	22,676.24	63,830.00
51300OP · Employee Group Insurance	14,125.40	12,640.00	1,485.40	109,441.91	99,680.00	9,761.91	150,240.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	17,405.16	20,819.00	-3,413.84	146,016.11	176,963.00	-30,946.89	270,650.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	2,100.00	2,080.00	20.00	23,500.70	16,640.00	6,860.70	24,960.00
51600OP · Nationwide ER Match	157.50	172.00	-14.50	1,312.50	1,464.00	-151.50	2,240.00
Total 51-OP · SALARIES & BENEFIT - OP	104,232.76	103,513.67	719.09	870,193.15	888,379.36	-18,186.21	1,335,310.00

Crestline Sanitation District Profit & Loss Budget Performance February 2024

	Feb 24	Budget	\$ Over Budget	Jul '23 - Feb 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 Svc	164.03	200.00	-35.97	2,359.91	2,800.00	-440.09	3,600.00
Total 53-MT · PROFESSIONAL SVC-MAINT	164.03	200.00	-35.97	2,409.91	2,800.00	-390.09	3,600.00
53-OP - PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	7,500.00	-7,500.00	0.00	15,000.00	-15,000.00	15,000.00
53400OP · Laboratory Analysis	6,883.02	6,000.00	883.02	50,173.20	36,920.00	13,253.20	58,520.00
53700OP · Permits & Fees	0.00	0.00	0.00	55,876.56	53,330.00	2,546.56	54,980.00
53800OP · Software Support	0.00	0.00	0.00	1,780.00			
53900OP · Other Professional	0.00	0.00	0.00	5,917.50	690.00	5,227.50	1,490.00
Total 53-OP · PROFESSIONAL SVC - OP	6,883.02	13,500.00	-6,616.98	113,747.26	105,940.00	7,807.26	129,990.00
54-MT - SERVICE AND SUPPLIES - MAINT							
54060MT · Equipment Rental	0.00	850.00	-850.00	0.00	850.00	-850.00	850.00
54080MT · Clothing & Laundry	1,213.09	1,166.00	47.09	8,712.82	9,912.00	-1,199.18	15,160.00
54100MT · Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	329.38	2,349.17	-2,019.79	17,840.26	18,793.32	-953.06	28,190.00
54182MT · Maintenance of Equipment	368.55	1,113.33	-744.78	4,522.07	8,906.66	-4,384.59	13,360.00
54184MT · Maintenance of Structures	0.00	198.33	-198.33	1,071.34	1,586.68	-515.34	2,380.00
54200MT · Small Tools	0.00	170.83	-170.83	2,183.14	1,366.68	816.46	2,050.00
54210MT · Supplies - Shop	21.94	207.50	-185.56	1,281.29	1,660.00	-378.71	2,490.00
54220MT · Supplies - Field	0.00	123.33	-123.33	1,165.06	986.68	178.38	1,480.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	1,932.96	6,178.49	-4,245.53	36,775.98	44,062.02	-7,286.04	65,960.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	2,413.91	3,405.83	-991.92	20,296.11	27,246.66	-6,950.55	40,870.00
54023OP · Auto Expense - General	8,232.26	901.67	7,330.59	25,902.16	7,213.32	18,688.84	10,820.00
54030OP · Communication	196.31	402.50	-206.19	3,273.99	3,220.00	53.99	4,830.00
54040OP · Due & Subscription	0.00	10.83	-10.83	0.00	86.64	-86.64	130.00
54050OP · Equipment Purchase	6,359.00	1,325.00	5,034.00	10,130.62	2,650.00	7,480.62	2,650.00
54060OP · Equipment Rental	0.00	640.00	-640.00	0.00	5,120.00	-5,120.00	7,680.00
54070OP · Insurance	8,117.95	12,936.33	-4,818.38	64,943.60	103,490.64	-38,547.04	155,236.00
54075OP · Insurance - Vehicle	3,126.41	3,197.50	-71.09	25,011.28	25,580.00	-568.72	38,370.00
54080OP · Clothing & Laundry	427.97	1,036.00	-608.03	7,198.50	8,802.00	-1,603.50	13,460.00
54090OP · Lodge & Meals	0.00	160.00	-160.00	1,232.90	1,280.00	-47.10	1,920.00
54100OP · Misc Expense	0.00	10.83	-10.83	0.00	86.64	-86.64	130.00
54180OP · Repairs & Maintenance	0.00	6,371.67	-6,371.67	46.02	50,973.32	-11,896.03	76,460.00
54182OP · Maintenance of Equipment	564.66	1,157.50	-592.84	39,077.29	9,260.00	18,447.46	13,890.00
54184OP · Maintenance of Structures	1,471.31	125.00	1,346.31	27,707.46	33,687.00	-2,012.81	35,960.00
54185OP · Memberships/Certifications	127.19	450.83	-323.64	31,674.19	3,606.64	1,339.93	5,410.00
54190OP · Safety Equipment	0.00	99.17	-99.17	4,946.57	793.32	2,471.76	1,190.00
54200OP · Small Tools	34.12	326.67	-292.55	3,265.08	2,613.32	35.71	3,920.00
54220OP · Supplies	273.12	53.55	219.57	2,649.03	22,533.36	-19,884.33	33,800.00
54310OP · Special Dept - Chlorine / Salt	3,048.55	2,816.67	231.88	27,080.24	33,066.64	-5,986.40	49,600.00
54320OP · Special Dept - Sludge /Chemical	0.00	4,133.33	-4,133.33	39,296.65	4,013.32	6,230.01	6,020.00
54330OP · Special Dept - Oxygen/Propane	0.00	501.67	-501.67	2,528.89	16,666.64	-16,666.64	25,000.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	13,332.00	-13,332.00	20,000.00
54400OP · Training	130.25	1,667.00	-1,536.75	4,859.16	375,321.46	-34,201.72	547,346.00
Total 54-OP · SERVICE AND SUPPLIES - OP	34,523.01	43,759.33	-9,236.32	341,119.74	375,321.46	-34,201.72	547,346.00

Crestline Sanitation District
Profit & Loss Budget Performance
February 2024

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03/05/24
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	Feb 24	Budget	\$ Over Budget	Jul '23 - Feb 24	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,570.99	5,570.83	0.16	42,662.36	44,566.64	-1,904.28	66,850.00
56210OP · Utilities - Electric	9,642.21	13,552.58	-3,910.37	84,197.76	93,569.16	-9,371.40	144,350.00
56220OP · Utilities - Gas	1,205.04	3,545.08	-2,340.04	3,567.73	7,125.75	-3,558.02	11,810.00
56230OP · Utilities - Water	552.00	979.50	-427.50	6,663.45	7,951.00	-1,287.55	11,260.00
56240OP · Utilities - Trash	862.26	639.17	223.09	6,563.65	5,113.32	1,450.33	7,670.00
56300OP · Refuse Disposal	540.00	710.00	-170.00	960.00	1,420.00	-460.00	1,420.00
Total 56 · UTILITIES - OP	18,372.50	24,997.16	-6,624.66	144,614.95	159,745.87	-15,130.92	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	162,487.84	175,820.00	-13,332.16	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	162,487.84	175,820.00	-13,332.16	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	166,372.80	187,020.00	-20,647.20	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	166,372.80	187,020.00	-20,647.20	280,530.00
Total COGS	262,072.07	308,242.32	-46,170.25	2,297,160.51	2,592,032.05	-294,871.54	3,849,026.00
Gross Profit	-225,905.48	-278,368.32	52,462.84	143,284.83	-206,830.05	350,114.88	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	22,325.73	24,580.00	-2,254.27	195,026.53	208,940.00	-13,913.47	319,560.00
61020 · Salaries - OT ADM	0.00	265.28	-265.28	475.17	1,435.71	-960.54	2,150.00
61030 · Salaries - VAC ADM	33.87	3,673.33	-3,639.46	13,229.70	29,386.64	-16,156.94	44,080.00
61040 · Salaries - SICK ADM	0.00	700.00	-700.00	34,240.24	7,950.00	26,290.24	10,750.00
61050 · Salaries - HOLIDAY ADM	1,168.40	1,545.00	-376.60	14,664.52	18,545.00	-3,880.48	20,090.00
61100 · Payroll Tax - ADM	524.45	880.00	-355.55	6,867.33	7,480.00	-612.67	11,440.00
61200 · Worker's Comp - ADM	257.62	244.00	13.62	2,819.25	2,073.00	746.25	3,170.00
61300 · Employee Group Insurance - ADM	9,615.29	5,898.33	3,716.96	58,779.98	47,186.64	11,593.34	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	78,287.49	93,217.00	-14,929.51	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	1,623.75	1,955.00	-331.25	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	41,352.46	48,981.94	-7,629.48	406,013.96	418,168.99	-12,155.03	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	200.00	1,500.00	-1,300.00	3,811.58	12,000.00	-8,188.42	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	0.00	533.32	-533.32	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	200.00	1,583.34	-1,383.34	3,811.58	12,666.64	-8,855.06	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	2,088.00	-2,088.00	31,836.07	36,945.76	-5,109.69	51,890.00
63200 · County Services	32.00	33.33	-1.33	56.00	266.64	-210.64	400.00
63300 · Legal	0.00	4,166.67	-4,166.67	16,717.50	33,333.32	-16,615.82	50,000.00
63500 · Software Support - ADM	275.00	260.62	14.38	4,520.00	4,298.94	221.06	7,100.00
63900 · Other Professional - ADM	6,614.57	2,500.00	4,114.57	23,284.31	99,062.44	-75,778.13	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	6,921.57	9,048.62	-2,127.05	76,413.88	173,907.10	-97,493.22	222,700.00

Crestline Sanitation District
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	Feb 24	Budget	\$ Over Budget	Jul '23 - Feb 24	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64030 · Bank Charges	1,405.87	1,737.01	-331.14	9,681.65	11,099.42	-1,417.77	16,170.00
64040 · Computer Expense	262.87	2,031.49	-1,768.62	2,444.31	4,554.84	-2,110.53	8,530.00
64045 · Due & Subscription	482.91	416.92	65.99	4,608.53	3,190.55	1,417.98	5,090.00
64080 · Janitorial Service	720.00	720.00	0.00	5,580.00	6,020.00	-440.00	8,900.00
64090 · Lease Equipment - ADM	785.65	794.01	-8.36	3,239.58	2,479.01	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	445.33	295.83	149.50	5,510.63	2,366.64	3,143.99	3,550.00
64130 · Office Supplies	480.42	525.83	-45.41	3,465.73	4,206.64	-740.91	6,310.00
64135 · Penalties	0.00	12.50	-12.50	3.17	100.00	-96.83	150.00
64140 · Pest Control	470.00	415.00	55.00	3,279.00	3,320.00	-41.00	4,980.00
64150 · Postage & Delivery	0.00	200.00	-200.00	12,345.20	13,446.00	-1,100.80	20,170.00
64160 · Printing & Publications	850.15	0.00	850.15	7,981.59	10,627.66	-2,646.07	12,930.00
64170 · Public Relation	669.00	926.00	-257.00	5,645.24	7,729.20	-2,083.96	11,940.00
64180 · Maintenance of Equipment	228.71	210.00	18.71	1,829.68	1,680.00	149.68	2,520.00
64190 · Maintenance of Structure	43.08	1,250.00	-1,206.92	5,183.00	10,000.00	-4,817.00	15,000.00
64230 · Training	0.00	416.67	-416.67	2,596.00	3,333.32	-737.32	5,000.00
64240 · Travel	0.00	0.00	0.00	245.34	22.50	222.84	300.00
64245 · Lodge - Meals	867.71	100.00	767.71	2,471.94	800.00	1,671.94	1,200.00
66000 · Payroll Expenses	560.00	66.50	493.50	2,145.75	525.00	1,620.75	840.00
Total 64 · SERVICES AND SUPPLIES - ADM	8,271.70	10,117.76	-1,846.06	78,449.34	85,860.78	-7,411.44	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	3,862.88	4,200.00	-337.12	6,300.00
Total 69 · DEPR & AMORT - ADM	482.86	525.00	-42.14	3,862.88	4,200.00	-337.12	6,300.00
Total Expense	57,228.59	70,256.66	-13,028.07	568,551.64	694,803.51	-126,251.87	1,007,740.00
Net Ordinary Income	-283,134.07	-348,624.98	65,490.91	-425,266.81	-901,633.56	476,366.75	-1,220,366.00
Other Income/Expense							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	50,280.07	16,872.41	33,407.66	945,937.56	718,765.00	227,172.56	1,367,800.00
71300 · Prop Taxes-PRI SEC & UNSEC	404.52	291.28	113.24	25,722.65	13,907.30	11,815.35	16,700.00
71500 · Int & Pen Delinquent Taxes	34.76	61.71	-26.95	1,569.82	1,184.94	384.88	1,400.00
Total 71 · PROP TAXES	50,719.35	17,225.40	33,493.95	973,230.03	733,857.24	239,372.79	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	10.34	0.00	10.34	487.66	0.00	487.66	1,200.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	1,067.80	-1,067.80	11,726.38	4,550.33	7,176.05	15,700.00
Total 72 · SPECIAL ASSESSMENTS	10.34	1,067.80	-1,057.46	23,034.04	15,550.33	7,483.71	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

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	Feb 24	Budget	\$ Over Budget	Jul '23 - Feb 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	14,208.30	9,745.42	4,462.88	100,864.38	68,665.37	32,199.01	95,100.00
77500 · Realized Gain/Loss	0.00			0.00	0.00	0.00	0.00
77800 · Net Incr/Decr in Fair Values	-7,140.94			173,269.18	0.00	173,269.18	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	1,587.61			36,976.67	0.00	36,976.67	0.00
79500 · Other Income	0.00	25.00	-25.00	35,942.02	200.00	35,742.02	300.00
Total 79 · OTHER INCOMES	8,654.97	9,770.42	-1,115.45	347,052.25	68,865.37	278,186.88	95,400.00
Total Other Income	59,384.66	28,063.62	31,321.04	1,355,448.52	823,308.00	532,140.52	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	125.92	42.35	83.57	2,384.02	2,060.60	323.42	3,700.00
Total 80 · OTHER EXPENSES	125.92	42.35	83.57	2,384.02	2,060.60	323.42	3,700.00
Total Other Expense	125.92	42.35	83.57	2,384.02	2,060.60	323.42	3,700.00
Net Other Income	59,258.74	28,021.27	31,237.47	1,353,064.50	821,247.40	531,817.10	1,515,200.00
Net Income	-223,875.33	-320,603.71	96,728.38	927,797.69	-80,386.16	1,008,183.85	294,834.00

Crestline Sanitation District Statement of Cash Flows February 2024

	Feb 24
OPERATING ACTIVITIES	
Net Income	-223,875.33
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	69,095.19
12100 · A/R - Pilot Rock	-650.00
12400 · COBRA Receivable	539.68
12410 · COBRA Dental	128.96
12700 · Pumped Waste	1,185.38
13300 · SU01-Delinq Tax Roll Receivable	410.52
13350 · SS01 - Sewer Availability Recv	298.70
14100 · Prepaid Expense	-550.00
14200 · Prepaid Insurance	11,244.36
14300 · Prepaid Worker's Comp	12,015.96
20000 · Accounts Payable	-9,652.25
21600 · Employee Appreciation Fund	200.00
22000 · Payroll Liabilities	-68.96
Net cash provided by Operating Activities	-139,677.79
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	-1,336.31
17365 · Wastewater Master Plan Update	-9,816.76
17850 · N.O.V.	-3,930.00
17890 · HC Dewatering Bldg & Clarifier	-176,423.28
17891 · HC Engineering & Mgmt	-19,159.52
Net cash provided by Investing Activities	-169,075.43
FINANCING ACTIVITIES	
27100 · Loan Payable - SRF	1,340,774.00
27300 · Capital Lease Obligation	-820.25
Net cash provided by Financing Activities	1,339,953.75
Net cash increase for period	1,031,200.53
Cash at beginning of period	10,700,026.87
Cash at end of period	11,731,227.40

