



Crestline Sanitation District

Executive Summary - June 2024

SUMMARY STATEMENT OF NET POSITION

	6/30/2024	6/30/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 13,924,370	\$ 10,256,106	\$ 3,668,264	\$ 11,238,300
Receivables	1,127,305	1,216,417	(89,112)	1,259,145
Other current assets	2,529	88,092	(85,563)	175,046
Total current assets	15,054,204	11,560,615	3,493,589	12,672,491
Capital assets, net	21,524,391	18,922,110	2,602,281	20,659,849
Deferred outflows of resources	1,863,924	1,863,924	-	1,863,924
Total Assets and Deferred Outflows of Resources	38,442,519	32,346,649	6,095,870	35,196,264
Current liabilities	207,878	2,158,999	(1,951,121)	249,941
Noncurrent liabilities	13,321,781	6,745,237	6,576,544	10,683,874
Deferred inflows of resources	1,695,742	1,695,742	-	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,225,401	10,599,978	4,625,423	12,629,557
Net Position	\$ 23,217,118	\$ 21,746,671	\$ 1,470,447	\$ 22,566,707

SUMMARY STATEMENT OF CHANGES IN NET POSITION

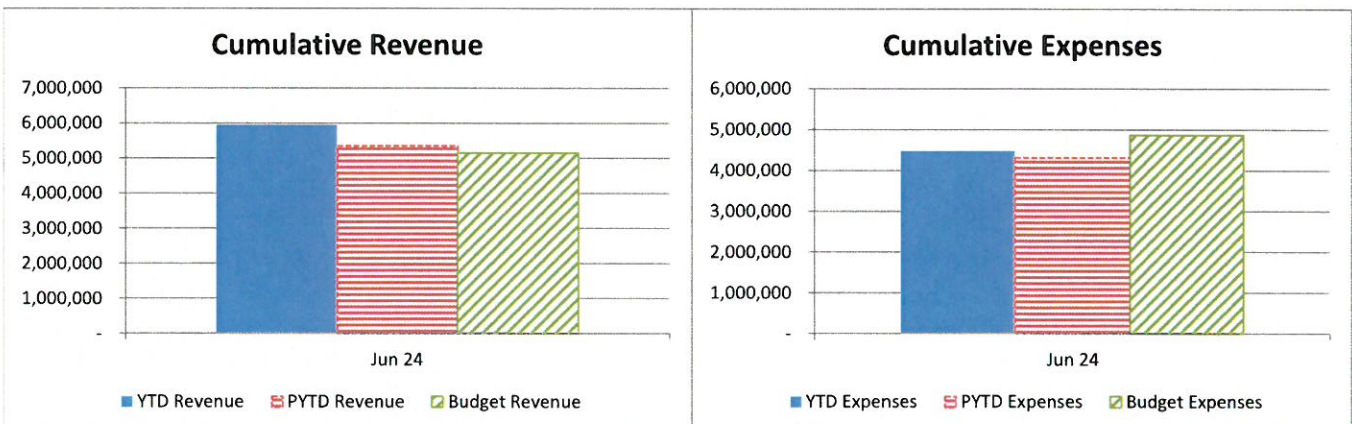
	Jun 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 33,208	\$ 3,755,076	\$ 3,636,400	\$ 118,676
Operating expenses	(303,157)	(3,556,970)	(3,849,026)	292,056
Administrative expenses	(69,986)	(911,937)	(1,007,740)	95,803
Other income	49,561	2,193,086	1,518,900	674,186
Other expenses	(4,684)	(8,808)	(3,700)	(5,108)
Change in net position	\$ (295,058)	\$ 1,470,447	\$ 294,834	\$ 1,175,613

LIQUIDITY RATIOS

	6/30/2024	6/30/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	67.0	4.8	62.2	49.8
Current ratio (current assets / current liabilities)	72.4	5.4	67.0	56.0
Working capital (current assets - current liabilities)	\$ 14,846,326	\$ 9,401,616	\$ 5,444,710	\$ 12,422,550

CAPITAL BUDGET

	Jun 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 10,536	\$ 296,522	\$ 1,992,600	\$ 1,696,078
Master Plan Projects	-	2,804,844	6,000,000	3,195,156



Crestline Sanitation District
Balance Sheet
As of June 30, 2024

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Accrual Basis

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	2,264,229.24
10200 · Cash in Bank - Payroll	32,025.58
10500 · Petty Cash	169.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	2,296,724.12
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	2,639,690.63
11101 · Investments - Wealth&Fiduciary	5,162,851.86
11200 · Investments - CalTRUST	3,825,103.16
Total 11 · INVESTMENTS	11,627,645.65
Total Checking/Savings	13,924,369.77
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	-14,637.17
12100 · A/R - Pilot Rock	1,287.54
12400 · COBRA Receivable	539.68
12410 · COBRA Dental	128.96
12700 · Pumped Waste	3,543.10
Total 12 · ACCTS RECEIVABLE	-9,137.89
Total Accounts Receivable	-9,137.89
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	574,591.70
13350 · SS01 - Sewer Availability Recv	5,567.42
13500 · Accrued A/R	556,279.46
13700 · Other Receivables	4.54
Total 13 · OTHER RECEIVABLE	1,136,443.12

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

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	Jun 30, 24
14 · PREPAID	
14100 · Prepaid Expense	4,141.00
14200 · Prepaid Insurance	26,109.05
14300 · Prepaid Worker's Comp	-42,170.28
Total 14 · PREPAID	-11,920.23
Total Other Current Assets	1,138,971.85
Total Current Assets	15,054,203.73
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	1,418,084.85
15500 · Equipments	740,312.49
15800 · Intangible Asset	263,528.78
15900 · Capital Lease Asset	47,555.51
Total 15 · CAPITAL ASSETS	33,654,960.50
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,402,084.80
16300 · Accm Depr - Structures & Imprv	-6,209,322.05
16400 · Accm Depr - Vehicles	-1,108,736.45
16500 · Accm Depr - Equipment	-547,196.91
16800 · Accm. Amortization	-291,547.81
16900 · Accm Depr - Capital Lease Asset	-45,574.00
Total 16 · ACCM DEPRECIATIONS	-24,604,462.02
Total Fixed Assets	9,050,498.48
Other Assets	
17 · CIP	
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
Total 17 · CIP	12,473,892.98

Crestline Sanitation District
Balance Sheet
As of June 30, 2024

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	Jun 30, 24
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	14,337,816.98
TOTAL ASSETS	38,442,519.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	17,344.50
Total Accounts Payable	17,344.50
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	3,874.16
21600 · Employee Appreciation Fund	3,852.00
Total 21 · OTHER CURRENT LIAB.	7,726.16
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-731.35
22100 · Payroll Tax Payable	-68.21
Total 22 · PR LIABILITIES	-799.56
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
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	26,963.02
25950 · Curr Portion-Share of County POB	56,664.00
25970 · Curr Portion of CLO	8,219.88
Total 24 · OTHER LIABILITIES	91,846.90
Total Other Current Liabilities	190,533.84
Total Current Liabilities	207,878.34

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

	Jun 30, 24
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	10,920,667.00
27300 · Capital Lease Obligation	761.78
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	13,321,780.92
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	15,017,522.92
Total Liabilities	15,225,401.26
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
Net Income	1,470,446.56
Total Equity	23,217,117.93
TOTAL LIABILITIES & EQUITY	38,442,519.19

Crestline Sanitation District Profit & Loss Budget Performance June 2024

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Accrual Basis

	Jun 24	Budget	\$ Over Budget	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	1,522.30	8,400.00	-6,877.70	3,347,174.58	3,351,100.00	-3,925.42	3,351,100.00
42000 - Sewer Penalties	26,224.86	28,000.00	-1,775.14	147,415.33	121,000.00	26,415.33	121,000.00
43000 - Pumped Waste Permits	4,553.72	3,800.00	753.72	43,856.76	35,300.00	8,556.76	35,300.00
44000 - Permit & Inspection Fees	221.11	343.00	-121.89	1,316.11	1,000.00	316.11	1,000.00
46000 - Cleghorn State Reimbursement	0.00	60,000.00	-60,000.00	207,190.46	120,000.00	87,190.46	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	8,027.29	7,800.00	227.29	7,800.00
48000 - Other Service Fees	36.00	24.00	12.00	96.00	200.00	-104.00	200.00
49000 - Other Charges	0.00	0.00	0.00	-0.20	0.00	-0.20	0.00
Total 40 - REVENUE	33,207.99	101,217.00	-68,009.01	3,755,076.33	3,636,400.00	118,676.33	3,636,400.00
Total Income	33,207.99	101,217.00	-68,009.01	3,755,076.33	3,636,400.00	118,676.33	3,636,400.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	22,444.30	34,100.00	-11,655.70	313,296.86	445,210.00	-131,913.14	445,210.00
51020MT - Salaries - OT	135.45	0.00	135.45	1,876.24	500.00	1,376.24	500.00
51030MT - Salaries - VAC	2,269.78	3,000.00	-730.22	17,531.13	26,700.00	-9,168.87	26,700.00
51040MT - Salaries - SICK	352.72	2,030.00	-1,677.28	12,283.91	24,130.00	-11,846.09	24,130.00
51050MT - Salaries - HOLIDAY	1,550.80	541.00	1,009.80	20,008.12	28,170.00	-8,161.88	28,170.00
51060MT - Salaries - ON CALL / STANDBY	1,982.50	1,800.00	182.50	31,428.75	27,730.00	3,698.75	27,730.00
51070MT - Salaries - CALL BACK	179.72	100.00	79.72	3,409.20	2,000.00	1,409.20	2,000.00
51100MT - Payroll Tax	1,085.48	850.00	235.48	8,261.19	11,040.00	-2,778.81	11,040.00
51150MT - Unemployment Expense	0.00	266.66	-266.66	0.00	3,200.00	3,200.00	3,200.00
51200MT - Worker's Comp	4,614.90	3,940.00	674.90	52,849.64	51,260.00	1,589.64	51,260.00
51300MT - Employee Group Insurance	13,545.21	9,885.00	3,660.21	86,670.55	117,510.00	-30,839.45	117,510.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	9,635.02	13,700.00	-4,064.98	118,773.53	178,170.00	-59,396.47	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	8,880.00	8,000.00	880.00	32,870.00	59,280.00	-26,410.00	59,280.00
51600MT - Nationwide ER Match	42.00	330.00	-288.00	4,330.00	4,300.00	30.00	4,300.00
Total 51-MT - Salaries & Benefit - MAINT	66,717.88	78,542.66	-11,824.78	703,589.12	979,200.00	-275,610.88	979,200.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	52,265.81	48,710.00	3,555.81	626,477.84	633,240.00	-6,762.16	633,240.00
51020OP - Salaries - OT	0.00	142.00	-142.00	1,927.00	6,500.00	4,573.00	6,500.00
51030OP - Salaries - VAC	3,268.14	4,000.00	-731.86	48,564.17	49,080.00	-515.83	49,080.00
51040OP - Salaries - SICK	1,389.71	2,000.00	-610.29	36,820.86	34,600.00	2,220.86	34,600.00
51050OP - Salaries - HOLIDAY	2,427.60	0.00	2,427.60	37,321.19	40,390.00	-3,068.81	40,390.00
51060OP - Salaries - ON CALL / STANDBY	3,065.00	2,000.00	1,065.00	38,142.88	41,600.00	-3,457.12	41,600.00
51070OP - Salaries - Call Back	349.16	166.66	182.50	5,174.62	2,000.00	3,174.62	2,000.00
51100OP - Payroll Tax	1,213.59	1,230.00	-16.41	14,054.69	15,980.00	-1,925.31	15,980.00
51200OP - Worker's Comp	8,046.60	4,910.00	3,136.60	99,353.61	63,830.00	35,523.61	63,830.00
51300OP - Employee Group Insurance	27,535.03	12,640.00	14,895.03	177,995.37	150,240.00	27,755.37	150,240.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	18,818.71	20,819.00	-2,000.29	226,757.49	270,650.00	-43,892.51	270,650.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal OP Workers	4,278.22	2,080.00	2,198.22	36,164.72	24,960.00	11,204.72	24,960.00
51600OP - Nationwide ER Match	157.50	172.00	-14.50	2,021.25	2,240.00	-218.75	2,240.00
Total 51-OP - SALARIES & BENEFIT - OP	122,815.07	98,869.66	23,945.41	1,350,775.69	1,335,310.00	15,465.69	1,335,310.00

Crestline Sanitation District

Profit & Loss Budget Performance

June 2024

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Accrual Basis

	Jun 24	Budget	\$ Over Budget	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53900MT - Other Professional Svc	463.03	200.00	263.03	3,518.03	3,600.00	-81.97	3,600.00
Total 53-MT - PROFESSIONAL SVC-MAINT	463.03	200.00	263.03	3,518.03	3,600.00	-81.97	3,600.00
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	0.00	0.00	0.00	85,609.25	15,000.00	70,609.25	15,000.00
53400OP - Laboratory Analysis	4,448.35	4,000.00	448.35	70,723.61	58,520.00	12,203.61	58,520.00
53700OP - Permits & Fees	40.00	0.00	40.00	57,572.16	54,980.00	2,592.16	54,980.00
53900OP - Other Professional	45.00	0.00	45.00	6,042.50	1,490.00	4,552.50	1,490.00
Total 53-OP - PROFESSIONAL SVC - OP	4,533.35	4,000.00	533.35	219,947.52	129,990.00	89,957.52	129,990.00
54-MT - SERVICE AND SUPPLIES - MAINT							
54060MT - Equipment Rental	0.00	0.00	0.00	0.00	850.00	-850.00	850.00
54080MT - Clothing & Laundry	1,334.27	1,166.00	168.27	13,181.76	15,160.00	-1,978.24	15,160.00
54100MT - Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	14.09	2,349.17	-2,335.08	19,128.61	28,190.00	-9,061.39	28,190.00
54182MT - Maintenance of Equipment	787.25	1,113.34	-326.09	8,202.30	13,360.00	-5,157.70	13,360.00
54184MT - Maintenance of Structures	265.57	198.33	67.24	8,445.34	2,380.00	6,065.34	2,380.00
54200MT - Small Tools	0.00	170.83	-170.83	2,183.14	2,050.00	133.14	2,050.00
54210MT - Supplies - Shop	266.60	207.50	59.10	1,806.06	2,490.00	-683.94	2,490.00
54220MT - Supplies - Field	0.00	123.33	-123.33	1,971.78	1,480.00	491.78	1,480.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	2,667.78	5,328.50	-2,660.72	54,918.99	65,960.00	-11,041.01	65,960.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	5,577.71	3,405.83	2,171.88	34,564.09	40,870.00	-6,305.91	40,870.00
54023OP - Auto Expense - General	244.88	901.67	-656.79	29,125.67	10,820.00	18,305.67	10,820.00
54030OP - Communication	582.37	402.50	179.87	7,073.37	4,830.00	2,243.37	4,830.00
54040OP - Due & Subscription	0.00	10.84	-10.84	0.00	130.00	-130.00	130.00
54050OP - Equipment Purchase	558.95	0.00	558.95	12,302.80	2,650.00	9,652.80	2,650.00
54060OP - Equipment Rental	0.00	640.00	-640.00	0.00	7,680.00	-7,680.00	7,680.00
54070OP - Insurance	8,117.95	12,936.34	-4,818.39	97,415.40	155,236.00	-57,820.60	155,236.00
54075OP - Insurance - Vehicle	3,126.41	3,197.50	-71.09	37,516.92	38,370.00	-853.08	38,370.00
54080OP - Clothing & Laundry	1,234.62	1,036.00	198.62	10,507.66	13,460.00	-2,952.34	13,460.00
54090OP - Lodge & Meals	1,262.28	160.00	1,102.28	2,532.39	1,920.00	612.39	1,920.00
54100OP - Misc Expense	0.00	10.84	-10.84	0.00	130.00	-130.00	130.00
54182OP - Maintenance of Equipment	5,802.87	6,371.67	-568.80	53,387.71	76,460.00	-23,072.29	76,460.00
54184OP - Maintenance of Structures	10,919.53	1,157.50	9,762.03	42,898.74	13,890.00	29,008.74	13,890.00
54185OP - Memberships/Certifications	304.00	927.00	-623.00	34,084.19	35,960.00	-1,875.81	35,960.00
54190OP - Safety Equipment	608.53	450.84	157.69	7,977.90	5,410.00	2,567.90	5,410.00
54200OP - Small Tools	31.23	99.17	-67.94	3,519.34	1,190.00	2,329.34	1,190.00
54220OP - Supplies	1,021.20	326.67	694.53	4,815.26	3,920.00	895.26	3,920.00
54310OP - Special Dept - Chlorine / Salt	3,414.56	2,816.66	597.90	42,890.50	33,890.00	9,090.50	33,890.00
54320OP - Special Dept - Sludge /Chemical	3,515.25	4,133.34	-618.09	56,488.21	49,600.00	6,888.21	49,600.00
54330OP - Special Dept - Oxygen/Propane	0.00	501.67	-501.67	2,528.89	6,020.00	-3,491.11	6,020.00
54340OP - Special Dept - Emergency	0.00	2,083.34	-2,083.34	0.00	25,000.00	-25,000.00	25,000.00
54400OP - Training	683.00	1,667.00	-984.00	13,652.36	20,000.00	-6,347.64	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	47,005.34	43,236.38	3,768.96	493,281.40	547,346.00	-54,064.60	547,346.00

Crestline Sanitation District
Profit & Loss Budget Performance
 June 2024

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 Accrual Basis

	Jun 24	Budget	\$ Over Budget	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,448.07	5,570.84	-122.77	64,380.24	66,850.00	-2,469.76	66,850.00
562100P · Utilities - Electric	9,566.38	14,279.52	-4,713.14	143,784.83	144,350.00	-565.17	144,350.00
562200P · Utilities - Gas	284.56	355.48	-70.92	6,832.05	11,810.00	-4,977.95	11,810.00
562300P · Utilities - Water	1,079.45	1,000.00	79.45	11,071.35	11,260.00	-188.65	11,260.00
562400P · Utilities - Trash	788.92	639.17	149.75	9,939.35	7,670.00	2,269.35	7,670.00
56300OP · Refuse Disposal	680.00	0.00	680.00	1,640.00	1,420.00	220.00	1,420.00
Total 56 · UTILITIES - OP	17,847.38	21,845.01	-3,997.63	237,647.82	243,360.00	-5,712.18	243,360.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,310.98	21,977.50	-1,666.52	243,731.76	263,730.00	-19,998.24	263,730.00
Total 59-MT · Depreciation - MAINT	20,310.98	21,977.50	-1,666.52	243,731.76	263,730.00	-19,998.24	263,730.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	20,796.60	23,377.50	-2,580.90	249,559.20	280,530.00	-30,970.80	280,530.00
Total 59-OP · DEPR & AMORT - OP	20,796.60	23,377.50	-2,580.90	249,559.20	280,530.00	-30,970.80	280,530.00
Total COGS	303,157.41	297,377.21	5,780.20	3,556,969.53	3,849,026.00	-292,056.47	3,849,026.00
Gross Profit	-269,949.42	-196,160.21	-73,789.21	198,106.80	-212,626.00	410,732.80	-212,626.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	22,251.76	24,580.00	-2,328.24	297,626.87	319,560.00	-21,933.13	319,560.00
61020 · Salaries - OT ADM	53.39	271.12	-217.73	935.05	2,150.00	-1,214.95	2,150.00
61030 · Salaries - VAC ADM	551.76	3,673.34	-3,121.58	13,861.93	44,080.00	-30,218.07	44,080.00
61040 · Salaries - SICK ADM	0.00	700.00	-700.00	35,168.40	10,750.00	24,418.40	10,750.00
61050 · Salaries - HOLIDAY ADM	1,177.28	0.00	1,177.28	17,010.20	20,090.00	-3,079.80	20,090.00
61100 · Payroll Tax - ADM	558.61	880.00	-321.39	9,290.39	11,440.00	-2,149.61	11,440.00
61200 · Worker's Comp - ADM	262.96	244.00	18.96	3,988.60	3,170.00	818.60	3,170.00
61300 · Employee Group Insurance - ADM	21,696.65	5,898.34	15,798.31	109,215.11	70,780.00	38,435.11	70,780.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	7,286.35	10,966.00	-3,679.65	110,836.00	142,570.00	-31,734.00	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	2,625.00	2,990.00	-365.00	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	54,061.26	47,442.80	6,618.46	600,557.55	627,580.00	-27,022.45	627,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	1,900.00	1,500.00	400.00	8,011.58	18,000.00	-9,988.42	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	0.00	800.00	-800.00	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	200.00	-200.00	200.00
Total 62 · BOARD EXPENSES	1,900.00	1,583.34	316.66	8,011.58	19,000.00	-10,988.42	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	2,407.10	-2,407.10	56,035.71	51,890.00	4,145.71	51,890.00
63200 · County Services	6.00	33.34	-27.34	78.00	400.00	-322.00	400.00
63300 · Legal	0.00	4,166.67	-4,166.67	29,040.00	50,000.00	-20,960.00	50,000.00
63500 · Software Support - ADM	275.00	875.00	-600.00	11,414.00	7,100.00	4,314.00	7,100.00
63900 · Other Professional - ADM	1,070.97	2,500.00	-1,429.03	81,876.92	113,310.00	-31,433.08	113,310.00
Total 63 · PROFESSIONAL SVC - ADM	1,351.97	9,982.11	-8,630.14	178,444.63	222,700.00	-44,255.37	222,700.00

Crestline Sanitation District

Profit & Loss Budget Performance

June 2024

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Accrual Basis

	Jun 24	Budget	\$ Over Budget	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	Annual Budget
64 - SERVICES AND SUPPLIES - ADM							
64023 - Auto Expense - General - ADM	400.00	1,660.99	-210.38	3,200.00	16,170.00	-2,293.76	16,170.00
64030 - Bank Charges	1,450.61	0.00	963.25	13,876.24	8,530.00	-5,064.85	8,530.00
64040 - Computer Expense	963.25	396.96	83.67	3,465.15	5,090.00	1,602.04	5,090.00
64045 - Due & Subscription	480.63	720.00	0.00	9,180.00	8,900.00	280.00	8,900.00
64080 - Janitorial Service	720.00	48.49	-48.49	4,073.72	3,370.00	703.72	3,370.00
64090 - Lease Equipment - ADM	0.00	360.00	-360.00	193.00	720.00	-527.00	720.00
64095 - Legal Notice	0.00	295.84	268.86	7,630.56	3,550.00	4,080.56	3,550.00
64120 - Office Expense	564.70	525.84	-287.42	4,843.74	6,310.00	-1,466.26	6,310.00
64130 - Office Supplies	238.42	12.50	-12.50	3.17	150.00	-146.83	150.00
64135 - Penalties	0.00	415.00	-125.00	5,263.00	4,980.00	283.00	4,980.00
64140 - Pest Control	290.00	200.00	-200.00	19,405.70	20,170.00	-764.30	20,170.00
64150 - Postage & Delivery	0.00	122.34	-122.34	10,611.29	12,930.00	-2,318.71	12,930.00
64160 - Printing & Publications	0.00	1,200.00	-465.00	8,609.59	11,940.00	-3,330.41	11,940.00
64170 - Public Relation	735.00	210.00	3,137.51	5,863.32	2,520.00	3,343.32	2,520.00
64180 - Maintenance of Equipment	3,347.51	1,250.00	-1,250.00	5,342.46	15,000.00	-9,657.54	15,000.00
64190 - Maintenance of Structure	0.00	416.67	271.33	4,408.95	5,000.00	-591.05	5,000.00
64230 - Training	688.00	277.50	-277.50	245.34	300.00	-54.66	300.00
64240 - Travel	0.00	100.00	1,013.89	3,693.51	1,200.00	2,493.51	1,200.00
64245 - Lodge - Meals	1,113.89	82.25	101.75	1,513.75	840.00	673.75	840.00
66000 - Payroll Expenses	184.00	8,294.38	2,881.63	118,114.53	127,670.00	-9,555.47	127,670.00
Total 64 - SERVICES AND SUPPLIES - ADM	11,176.01	4,490.00	-3,475.92	1,014.08	4,490.00	-3,475.92	4,490.00
68 - BAD DEBTS							
68100 - Bad Debt Expense	1,014.08	4,490.00	-3,475.92	1,014.08	4,490.00	-3,475.92	4,490.00
Total 68 - BAD DEBTS	1,014.08	4,490.00	-3,475.92	1,014.08	4,490.00	-3,475.92	4,490.00
69 - DEPR & AMORT - ADM							
69100 - Depreciation - ADM	482.86	525.00	-42.14	5,794.32	6,300.00	-505.68	6,300.00
Total 69 - DEPR & AMORT - ADM	482.86	525.00	-42.14	5,794.32	6,300.00	-505.68	6,300.00
Total Expense	69,986.18	72,317.63	-2,331.45	911,936.69	1,007,740.00	-95,803.31	1,007,740.00
Net Ordinary Income	-339,935.60	-268,477.84	-71,457.76	-713,829.89	-1,220,366.00	506,536.11	-1,220,366.00
Other Income/Expense							
Other Income							
71 - PROP TAXES							
71100 - Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	1,624,964.74	1,367,800.00	257,164.74	1,367,800.00
71300 - Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	27,804.30	16,700.00	11,104.30	16,700.00
71500 - Int & Pen Delinquent Taxes	0.00	0.00	0.00	1,911.39	1,400.00	511.39	1,400.00
Total 71 - PROP TAXES	0.00	0.00	0.00	1,654,680.43	1,385,900.00	268,780.43	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	0.00	0.00	0.00	610.50	1,200.00	-589.50	1,200.00
72500 - Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	15,257.75	15,700.00	-442.25	15,700.00
Total 72 - SPECIAL ASSESSMENTS	0.00	0.00	0.00	26,688.25	27,900.00	-1,211.75	27,900.00

Crestline Sanitation District Profit & Loss Budget Performance June 2024

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Accrual Basis

	Jun 24	Budget	\$ Over Budget	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	Annual Budget
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	1,395.11	1,399.48	-4.37	9,300.76	9,700.00	-399.24	9,700.00
Total 73 · GRANTS AND AIDS	1,395.11	1,399.48	-4.37	9,300.76	9,700.00	-399.24	9,700.00
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	11,222.73	0.00	11,222.73	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	11,222.73	0.00	11,222.73	0.00
79 · OTHER INCOMES							
77000 · Interest Income	21,043.55	4,196.47	16,847.08	177,012.29	95,100.00	81,912.29	95,100.00
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	17,459.35	0.00	17,459.35	216,757.10	0.00	216,757.10	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79200 · Worker's Comp Insurance Claim	9,663.43	25.00	-25.00	61,480.83	0.00	61,480.83	0.00
79500 · Other Income	0.00	25.00	-25.00	35,942.02	300.00	35,642.02	300.00
Total 79 · OTHER INCOMES	48,166.33	4,221.47	43,944.86	491,192.24	95,400.00	395,792.24	95,400.00
Total Other Income	49,561.44	5,620.95	43,940.49	2,193,084.41	1,518,900.00	674,184.41	1,518,900.00
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	3.50	3.50	0.00	4,127.13	3,700.00	427.13	3,700.00
Total 80 · OTHER EXPENSES	3.50	3.50	0.00	4,127.13	3,700.00	427.13	3,700.00
90 · CAPITAL PROJECTS							
90001 · N.O.V.	5,948.95			64,193.61	260,000.00	-195,806.39	260,000.00
90002 · SCADA System Upgrades	1,741.35			29,894.96	35,000.00	-5,105.04	35,000.00
90003 · Vehicle Replacement / Purchase	0.00			58,298.99	80,000.00	-21,701.01	80,000.00
90004 · Miscellaneous Upgrades	0.00			0.00	50,000.00	-50,000.00	50,000.00
90005 · Wastewater Master Plan Update	0.00			30,000.00	45,000.00	-35,000.00	45,000.00
90006 · Main Office Roof Replacement	0.00			10,000.00	15,000.00	-4,021.35	15,000.00
90007 · Liquid Chlorine Transporter Tra	0.00			10,978.65	6,500.00	-6,500.00	6,500.00
90008 · Vacuum Pump for Tanker Truck	0.00			0.00	20,000.00	-20,000.00	20,000.00
90009 · Farm Management Plan	0.00			0.00	50,000.00	-50,000.00	50,000.00
91000 · HC Engineering & Mgmt	5,490.22			203,093.53	60,000.00	-60,000.00	60,000.00
91001 · HC Asphalt Repair - WWTP Road	0.00			0.00	60,000.00	-60,000.00	60,000.00
91002 · HC & SC Entry Doors	0.00			0.00	65,000.00	-65,000.00	65,000.00
91003 · HC Washer Compactor for Bar Scr	0.00			0.00	40,000.00	-3,176.18	40,000.00
91004 · HC Muffin Monster Rebuild (2)	0.00			36,823.82	6,000,000.00	-3,392,758.69	6,000,000.00
91005 · HC Dewatering Bldg & Clarifier	0.00			2,607,241.31	20,000.00	-20,000.00	20,000.00
92001 · SC Dilution Pumps (2)	0.00			0.00	111,100.00	-111,100.00	111,100.00
92002 · SC Recirculation Pump w/ VFD	0.00			0.00	15,000.00	-15,000.00	15,000.00
92005 · SC Recirculation Pumps	2,037.15			2,037.15	70,000.00	48,837.52	70,000.00
93001 · CH Muffin Monster Rebuild	0.00			0.00	50,000.00	-50,000.00	50,000.00
93002 · CH Effluent Pump Replacement	0.00			118,837.52			
93003 · CH Effluent Pump Rebuild & Motor	0.00			0.00			

Crestline Sanitation District Profit & Loss Budget Performance

June 2024

Accrual Basis

	Jun 24	Budget	\$ Over Budget	Jul '23 - Jun 24	YTD Budget	\$ Over Budget	Annual Budget
95001 · Sewer Relocation HWY 189	0.00			0.00	1,000,000.00	-1,000,000.00	1,000,000.00
99999 · Capital Projects Offset	-10,536.84			-3,166,718.71	-7,992,600.00	4,825,881.29	-7,992,600.00
Total 90 · CAPITAL PROJECTS	4,680.83			4,680.83	0.00	4,680.83	0.00
Total Other Expense	4,684.33	3.50	4,680.83	8,807.96	3,700.00	5,107.96	3,700.00
Net Other Income	44,877.11	5,617.45	39,259.66	2,184,276.45	1,515,200.00	669,076.45	1,515,200.00
Net Income	-295,058.49	-262,860.39	-32,198.10	1,470,446.56	294,834.00	1,175,612.56	294,834.00

Crestline Sanitation District Statement of Cash Flows June 2024

	Jun 24
OPERATING ACTIVITIES	
Net Income	-295,058.49
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	520,341.95
12100 · A/R - Pilot Rock	-650.00
12400 · COBRA Receivable	1,081.24
12700 · Pumped Waste	-579.39
13300 · SU01-Delinq Tax Roll Receivable	-449,447.67
13500 · Accrued A/R	13,047.35
14100 · Prepaid Expense	275.00
14200 · Prepaid Insurance	44,746.64
14300 · Prepaid Worker's Comp	12,924.46
20000 · Accounts Payable	-6,054.75
21600 · Employee Appreciation Fund	138.08
22000 · Payroll Liabilities	-68.96
22200 · Retirement Payable	-209.11
Net cash provided by Operating Activities	-159,513.65
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	-1,741.35
17850 · N.O.V.	-1,268.12
17891 · HC Engineering & Mgmt	-5,490.22
17900 · SC Recirculation Pumps	-2,037.15
Net cash provided by Investing Activities	31,053.60
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-820.25
Net cash provided by Financing Activities	-820.25
Net cash increase for period	-129,280.30
Cash at beginning of period	14,053,650.07
Cash at end of period	13,924,369.77

