



Crestline Sanitation District

Executive Summary - December 2024

SUMMARY STATEMENT OF NET POSITION

	12/31/2024	12/31/2023	Change	Avg. Last 12 Mo.
Cash and investments	\$ 14,223,036	\$ 11,136,660	\$ 3,086,376	\$ 12,712,285
Receivables	1,222,531	1,133,092	89,439	1,232,695
Other current assets	196,270	179,429	16,841	90,581
Total current assets	15,641,837	12,449,181	3,192,656	14,035,561
Capital assets, net	22,109,664	20,764,296	1,345,368	21,551,674
Deferred outflows of resources	1,690,358	1,863,924	(173,566)	1,863,924
Total Assets and Deferred Outflows of Resources	39,441,859	35,077,401	4,364,458	37,451,159
Current liabilities	141,128	200,369	(59,241)	213,894
Noncurrent liabilities	13,467,285	10,663,507	2,803,778	12,439,159
Deferred inflows of resources	1,569,983	1,695,742	(125,759)	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,178,396	12,559,618	2,618,778	14,348,795
Net Position	\$ 24,263,463	\$ 22,517,783	\$ 1,745,680	\$ 23,102,364

SUMMARY STATEMENT OF CHANGES IN NET POSITION

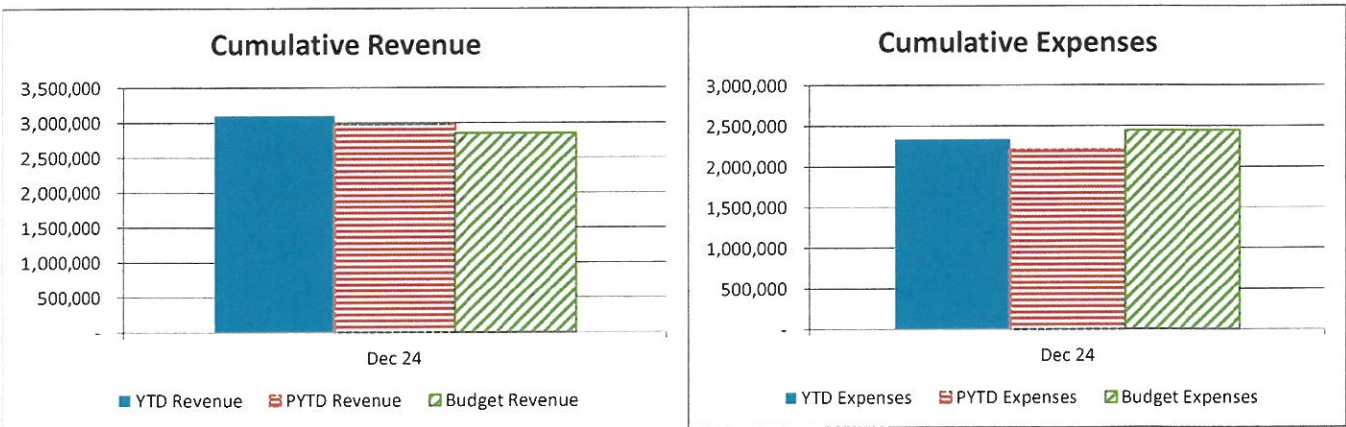
	Dec 2024	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 34,325	\$ 1,831,156	\$ 1,884,812	\$ (53,656)
Operating expenses	(330,428)	(1,937,330)	(2,038,559)	101,229
Administrative expenses	(52,410)	(402,984)	(406,853)	3,869
Other income	638,309	1,272,480	963,209	309,271
Other expenses	(1,510)	(2,331)	(2,100)	(231)
Change in net position	\$ 288,286	\$ 760,991	\$ 400,509	\$ 360,482

LIQUIDITY RATIOS

	12/31/2024	12/31/2023	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	100.8	55.6	45.2	72.4
Current ratio (current assets / current liabilities)	110.8	62.1	48.7	80.7
Working capital (current assets - current liabilities)	\$ 15,500,709	\$ 12,248,812	\$ 3,251,897	\$ 14,496,413

CAPITAL BUDGET

	Dec 2024	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 104,322	\$ 466,464	\$ 1,992,600	\$ 1,526,136
Master Plan Projects	23,212	425,610	6,000,000	5,574,390



Crestline Sanitation District Balance Sheet

As of December 31, 2024

Dec 31, 24

ASSETS

Current Assets

Checking/Savings

10 · CASH AND CASH EQUIVALENT

10100 · Cash in Bank - General

10200 · Cash in Bank - Payroll

10500 · Petty Cash

10600 · Change Fund

2,199,908.50

88,666.77

169.30

300.00

2,289,044.57

Total 10 · CASH AND CASH EQUIVALENT

11 · INVESTMENTS

11000 · Cash in Bank - LAIF

11010 · CWSRF Reserve Fund - in LAIF

11000 · Cash in Bank - LAIF - Other

420,102.00

2,281,046.65

2,701,148.65

Total 11000 · Cash in Bank - LAIF

11101 · Investments - Wealth&Fiduciary

11200 · Investments - CalTRUST

5,306,946.54

3,925,896.01

11,933,991.20

Total 11 · INVESTMENTS

Total Checking/Savings

14,223,035.77

Accounts Receivable

12 · ACCTS RECEIVABLE

12000 · Accounts Receivable

12100 · A/R - Pilot Rock

12400 · COBRA Receivable

12410 · COBRA Dental

12700 · Pumped Waste

263,950.61

3,375.04

5,469.40

511.97

1,396.58

274,703.60

Total 12 · ACCTS RECEIVABLE

Total Accounts Receivable

274,703.60

Other Current Assets

12900 · Inventory

13 · OTHER RECEIVABLE

13300 · SU01-Delinq Tax Roll Receivable

13350 · SS01 - Sewer Availability Recv

13400 · Accrued Interest -CalTRUST/LAIF

13500 · Accrued A/R

14,448.96

338,877.96

9,640.82

29,800.72

569,507.93

947,827.43

Total 13 · OTHER RECEIVABLE

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

	Dec 31, 24
14 · PREPAID	
14100 · Prepaid Expense	632.67
14200 · Prepaid Insurance	123,943.82
14300 · Prepaid Worker's Comp	57,245.03
Total 14 · PREPAID	181,821.52
Total Other Current Assets	1,144,097.91
Total Current Assets	15,641,837.28
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	-16,444,647.84
16300 · Accm Depr - Structures & Imprv	-6,449,650.52
16400 · Accm Depr - Vehicles	-1,108,864.39
16500 · Accm Depr - Equipment	-565,236.80
16800 · Accm. Amortization	-254,768.83
16900 · Accm Depr - Capital Lease Asset	-49,536.98
16910 · Accm Amortization Right-of-Use	-3,908.16
Total 16 · ACCM DEPRECIATIONS	-24,876,613.52
Total Fixed Assets	8,756,887.28
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	186,513.00
17340 · SCADA System	54,973.52
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	91,276.75
17890 · HC Dewatering Bldg & Clarifier	10,488,042.59
17891 · HC Engineering & Mgmt	1,378,881.24
17894 · HC Muffin Monster	36,823.82
17898 · HC Washer Compactor	59,502.79

Crestline Sanitation District Balance Sheet

As of December 31, 2024

	Dec 31, 24
17900 · SC Recirculation Pumps	2,037.15
17901 · SC WWTP Slope Repair	151,400.71
Total 17 · CIP	13,352,776.12
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	15,043,134.12
TOTAL ASSETS	39,441,858.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	6,206.62
20000 · Accounts Payable	6,206.62
Total Accounts Payable	6,206.62
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	4,005.36
21600 · Employee Appreciation Fund	3,592.78
Total 21 · OTHER CURRENT LIAB.	7,598.14
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-1,438.58
Total 22 · PR LIABILITIES	-1,438.58
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 December 31, 2024**

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Accrual Basis

	Dec 31, 24
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	134,921.00
Total Current Liabilities	141,127.62
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	11,155,797.00
27300 · Capital Lease Obligation	-2,482.86
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	13,467,285.38
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	15,037,268.38
Total Liabilities	15,178,396.00
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 December 31, 2024

	Dec 31, 24
Net Income	760,990.50
Total Equity	24,263,462.68
TOTAL LIABILITIES & EQUITY	39,441,858.68

Crestline Sanitation District Profit & Loss Budget Performance December 2024

	Dec 24	Budget	\$ Over Budget	Jul - Dec 24	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	2,132.22	2,993.76	-861.54	1,741,230.65	1,753,114.27	-11,883.62	3,547,500.00
42000 - Sewer Penalties	28,072.45	22,000.00	6,072.45	60,864.01	47,330.00	13,534.01	141,900.00
43000 - Pumped Waste Permits	3,316.30	2,576.65	739.65	23,281.13	19,762.41	3,518.72	39,700.00
44000 - Permit & Inspection Fees	0.00	219.00	-219.00	1,314.00	657.00	657.00	1,300.00
46000 - Cleghorn State Reimbursement	0.00	60,000.00	-60,000.00	0.00	60,000.00	-60,000.00	120,000.00
47000 - Pilot Rock Camp Fee	787.50	650.00	137.50	3,530.76	3,900.00	-369.24	7,800.00
48000 - Other Service Fees	17.00	12.00	5.00	135.00	48.00	87.00	100.00
49000 - Other Charges	0.00	0.00	0.00	800.00	0.00	800.00	0.00
Total 40 - REVENUE	34,325.47	88,451.41	-54,125.94	1,831,155.55	1,884,811.68	-53,656.13	3,858,300.00
Total Income	34,325.47	88,451.41	-54,125.94	1,831,155.55	1,884,811.68	-53,656.13	3,858,300.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	22,940.37	31,246.16	-8,305.79	150,683.34	203,100.00	-52,416.66	406,200.00
51020MT - Salaries - OT	624.39	41.67	582.72	1,017.88	249.98	767.90	500.00
51030MT - Salaries - VAC	1,002.26	2,106.28	-1,104.02	9,589.54	7,514.41	2,075.13	26,790.00
51040MT - Salaries - SICK	1,331.22	2,500.00	-1,168.78	8,446.60	12,700.00	-4,253.40	22,190.00
51050MT - Salaries - HOLIDAY	3,226.24	6,000.00	-2,773.76	9,739.84	18,000.00	-8,260.16	25,900.00
51060MT - Salaries - ON CALL / STANDBY	2,312.50	2,940.38	-627.88	13,565.00	13,420.07	144.93	27,730.00
51070MT - Salaries - CALL BACK	503.36	166.67	336.69	1,634.46	999.98	634.48	2,000.00
51100MT - Payroll Tax	879.44	737.70	141.74	6,028.81	5,250.58	778.23	10,180.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	1,600.02	-1,600.02	3,200.00
51200MT - Worker's Comp	4,491.49	3,546.92	944.57	28,860.60	23,055.00	5,805.60	46,110.00
51300MT - Employee Group Insurance	8,917.77	7,000.00	1,917.77	42,828.12	42,000.00	828.12	86,400.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	60,705.00	-5,241.99	121,410.00
51400MT - Retirement	8,539.92	9,339.24	-799.32	55,463.01	0.00	55,463.01	0.00
51450MT - Pension Expense - MT	0.00	0.00	0.00	0.00	31,200.00	10,200.00	62,400.00
51500MT - Seasonal MT Workers	4,960.00	0.00	4,960.00	41,400.00	2,000.00	49,400.00	4,000.00
51600MT - Nationwide ER Match	238.50	307.70	-69.20	1,482.00	0.00	1,482.00	0.00
Total 51-MT - Salaries & Benefit - MAINT	59,967.46	66,199.39	-6,231.93	370,739.20	421,795.04	-51,055.84	845,010.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	48,532.40	57,319.24	-8,786.84	349,864.61	372,575.00	-22,710.39	745,150.00
51020OP - Salaries - OT	70.71	541.67	-470.96	1,312.44	3,249.98	-1,937.54	6,500.00
51030OP - Salaries - VAC	4,647.86	5,850.00	-1,202.14	48,949.89	28,650.00	20,299.89	56,340.00
51040OP - Salaries - SICK	2,787.43	3,399.17	-611.74	23,674.61	20,394.98	3,279.63	40,790.00
51050OP - Salaries - HOLIDAY	7,033.15	10,989.22	-3,956.07	20,373.69	32,967.68	-12,593.99	47,620.00
51060OP - Salaries - ON CALL / STANDBY	2,955.00	3,466.67	-511.67	20,300.00	20,799.98	-499.98	41,600.00
51070OP - Salaries - Call Back	859.56	166.67	692.89	3,263.36	1,000.02	2,263.34	2,000.00
51100OP - Payroll Tax	1,059.90	1,433.08	-373.18	7,434.86	9,315.00	-1,880.14	18,630.00
51200OP - Worker's Comp	8,144.68	6,050.00	2,094.68	55,310.05	36,300.00	19,010.05	72,600.00
51300OP - Employee Group Insurance	15,397.27	12,680.00	2,717.27	85,438.90	76,080.00	9,358.90	157,810.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	116,300.00	-7,824.06	232,600.00
51400OP - Retirement	15,345.41	17,892.30	-2,546.89	108,475.94	0.00	108,475.94	0.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	12,480.00	-2,467.50	24,960.00
51500OP - Seasonal OP Workers	1,500.00	2,080.00	-580.00	10,012.50	750.00	123.75	1,500.00
51600OP - Nationwide ER Match	97.50	115.38	-17.88	873.75	0.00	873.75	0.00
Total 51-OP - SALARIES & BENEFIT - OP	108,430.87	121,983.40	-13,552.53	735,284.60	730,862.64	4,421.96	1,448,100.00

Crestline Sanitation District
Profit & Loss Budget Performance
 December 2024

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 Accrual Basis

	Dec 24	Budget	\$ Over Budget	Jul - Dec 24	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53400MT · Laboratory Analysis	0.00			0.00			60.00
53900MT · Other Professional Svc	284.40	276.66	7.74	2,136.38	1,660.00	476.38	3,320.00
Total 53-MT - PROFESSIONAL SVC-MAINT	284.40	276.66	7.74	2,136.38	1,660.00	476.38	3,380.00
53-OP - PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	3,333.33	-3,333.33	0.00	20,000.02	-20,000.02	40,000.00
53400OP · Laboratory Analysis	4,185.76	6,280.85	-2,095.09	33,753.61	37,685.00	-3,931.39	75,370.00
53700OP · Permits & Fees	41,838.00	33,200.00	8,638.00	63,221.60	55,400.00	7,821.60	60,410.00
53900OP · Other Professional	983.00	588.33	394.67	983.00	3,530.02	-2,547.02	7,060.00
Total 53-OP - PROFESSIONAL SVC - OP	47,006.76	43,402.51	3,604.25	97,958.21	116,615.04	-18,656.83	182,840.00
54-MT - SERVICE AND SUPPLIES - MAINT							
54021MT · Auto Expense - Fuel	0.00			0.00			0.00
54060MT · Equipment Rental	3,437.00	125.00	3,312.00	10,681.00	750.00	9,931.00	1,500.00
54080MT · Clothing & Laundry	1,844.62	1,221.67	622.95	9,039.93	7,329.98	1,709.95	14,660.00
54100MT · Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	869.93	2,383.33	-1,513.40	4,165.31	14,300.02	-10,134.71	28,600.00
54182MT · Maintenance of Equipment	146.45	785.83	-639.38	4,946.62	4,715.02	231.60	9,430.00
54184MT · Maintenance of Structures	300.19	163.33	136.86	797.99	980.02	-182.03	1,960.00
54200MT · Small Tools	0.00	250.83	-250.83	128.59	1,505.02	-1,376.43	3,010.00
54210MT · Supplies - Shop	334.17	185.00	149.17	833.69	1,110.00	-276.31	2,220.00
54220MT · Supplies - Field	0.00	145.83	-145.83	1,858.08	875.02	983.06	1,750.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	6,932.36	5,260.82	1,671.54	32,451.21	31,565.08	886.13	63,130.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	2,861.32	2,996.67	-135.35	13,530.76	17,979.98	-4,449.22	35,960.00
54023OP · Auto Expense - Mileage	0.00			100.00			
54023OP · Auto Expense - General	3,551.96	2,618.34	933.62	15,476.00	15,710.01	-234.01	31,420.00
54030OP · Communication	1,351.58	442.50	909.08	6,649.08	2,655.00	3,994.08	5,310.00
54040OP · Due & Subscription	0.00	4.17	-4.17	0.00	24.98	-24.98	50.00
54050OP · Equipment Purchase	0.00	416.67	-416.67	1,546.97	2,499.98	-953.01	5,000.00
54060OP · Equipment Rental	0.00	224.17	-224.17	0.00	1,344.98	-1,344.98	2,690.00
54070OP · Insurance	11,134.16	15,262.75	-4,128.59	66,804.96	91,576.50	-24,771.54	183,153.00
54075OP · Insurance - Vehicle	3,945.20	3,308.33	636.87	23,671.20	19,849.98	3,821.22	39,700.00
54080OP · Clothing & Laundry	1,136.05	1,178.33	-42.28	5,031.43	7,069.98	-2,038.55	14,140.00
54090OP · Lodge & Meals	0.00	168.34	-168.34	2,045.84	1,010.02	1,035.82	2,020.00
54100OP · Misc Expense	0.00	11.67	-11.67	139.82	69.98	69.84	140.00
54182OP · Maintenance of Equipment	7,608.79	5,740.83	1,867.96	48,365.85	34,444.98	13,920.87	66,890.00
54184OP · Maintenance of Structures	3,931.53	2,830.00	1,101.53	13,747.04	16,980.00	-3,232.96	33,960.00
54185OP · Memberships/Certifications	239.00	370.00	-131.00	26,061.65	32,585.00	-6,523.35	35,650.00
54190OP · Safety Equipment	-308.65	671.67	-980.32	3,376.36	4,029.98	-663.62	8,060.00
54200OP · Small Tools	54.28	320.83	-266.55	1,129.70	1,925.02	-795.32	3,850.00
54220OP · Supplies	935.20	346.67	588.53	5,633.18	2,079.98	3,553.20	4,160.00
54310OP · Special Dept - Chlorine / Salt	4,827.00	3,355.83	1,471.17	35,524.48	20,134.98	15,389.50	40,270.00
54320OP · Special Dept - Sludge /Chemical	0.00	5,076.67	-5,076.67	21,583.62	30,460.02	-8,876.40	60,920.00
54330OP · Special Dept - Oxygen/Propane	0.00	500.00	-500.00	4,071.64	2,500.00	1,571.64	4,770.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	12,500.02	-12,500.02	25,000.00
54400OP · Training	930.96	1,686.67	-735.71	3,566.58	9,999.98	-6,433.40	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	42,198.38	49,594.44	-7,396.06	298,056.16	327,431.35	-29,375.19	625,113.00

Crestline Sanitation District
Profit & Loss Budget Performance
 December 2024

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 Accrual Basis

	Dec 24	Budget	\$ Over Budget	Jul - Dec 24	YTD Budget	\$ Over Budget	Annual Budget
56 - UTILITIES - OP							
56100OP · Telephone	5,450.22	5,954.17	-503.95	32,461.13	35,724.98	-3,263.85	71,450.00
56210OP · Utilities - Electric	10,863.19	12,000.00	-1,136.81	74,268.42	80,000.00	-5,731.58	149,150.00
56220OP · Utilities - Gas	879.70	900.00	-20.30	1,164.62	1,140.00	24.62	9,080.00
56230OP · Utilities - Water	922.10	800.00	122.10	6,376.60	5,570.00	806.60	10,970.00
56240OP · Utilities - Trash	767.17	856.67	-89.50	4,518.05	5,139.98	-621.93	10,280.00
56300OP · Refuse Disposal	0.00	0.00	0.00	1,560.00	700.00	860.00	1,570.00
Total 56 - UTILITIES - OP	18,882.38	20,510.84	-1,628.46	120,348.82	128,274.96	-7,926.14	252,500.00
59-MT - Depreciation - MAINT							
59100MT · Depreciation Expense	22,668.34	22,668.33	0.01	136,010.04	136,009.98	0.06	272,020.00
Total 59-MT - Depreciation - MAINT	22,668.34	22,668.33	0.01	136,010.04	136,009.98	0.06	272,020.00
59-OP - DEPR & AMORT - OP							
59100OP · Depreciation - OP	24,057.50	24,057.50	0.00	144,345.00	144,345.00	0.00	288,690.00
Total 59-OP - DEPR & AMORT - OP	24,057.50	24,057.50	0.00	144,345.00	144,345.00	0.00	288,690.00
Total COGS	330,428.45	353,963.89	-23,525.44	1,937,329.62	2,038,559.09	-101,229.47	3,980,783.00
Gross Profit	-296,102.98	-285,502.48	-30,600.50	-106,174.07	-153,747.41	47,573.34	-122,483.00
Expense							
61 - SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	22,107.05	21,434.62	672.43	165,065.49	139,325.00	25,740.49	278,650.00
61020 · Salaries - OT ADM	0.00	104.17	-104.17	266.29	624.98	-358.69	1,250.00
61030 · Salaries - VAC ADM	459.36	3,080.00	-2,620.64	4,195.51	18,480.00	-14,284.49	36,960.00
61040 · Salaries - SICK ADM	0.00	694.17	-694.17	624.82	4,165.02	-3,540.20	8,330.00
61050 · Salaries - HOLIDAY ADM	2,489.60	3,983.07	-1,493.47	7,468.80	11,949.24	-4,480.44	17,260.00
61100 · Payroll Tax - ADM	871.93	760.76	111.17	4,811.43	4,945.00	-133.57	9,890.00
61200 · Worker's Comp - ADM	274.35	216.92	57.43	1,779.30	1,410.00	369.30	2,820.00
61300 · Employee Group Insurance - ADM	7,278.31	5,162.50	2,115.81	39,819.79	30,975.00	8,844.79	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	42,453.54	41,610.00	843.54	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	1,491.25	1,400.00	91.25	2,800.00
Total 61 - SALARIES AND BENEFIT - ADM	40,176.02	42,053.13	-1,877.11	267,976.22	254,884.24	13,091.98	506,730.00
62 - BOARD EXPENSES							
62100 · Board Director's Fee	600.00	1,500.00	-900.00	3,900.00	9,000.00	-5,100.00	18,000.00
62300 · Board Exp - Meals & Lodging	68.24	66.67	1.57	68.24	399.98	-331.74	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	99.98	-99.98	200.00
Total 62 - BOARD EXPENSES	668.24	1,583.34	-915.10	3,968.24	9,499.96	-5,531.72	19,000.00
63 - PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	1,200.00	-1,200.00	33,497.41	25,716.00	7,781.41	49,120.00
63200 · County Services	0.00	16.67	-16.67	36.00	99.98	-63.98	200.00
63300 · Legal	0.00	3,000.00	-3,000.00	17,412.50	23,500.00	-6,087.50	50,000.00
63500 · Software Support - ADM	956.34	640.83	315.51	4,055.33	3,844.98	210.35	7,690.00
63900 · Other Professional - ADM	3,649.87	4,500.00	-850.13	18,793.46	21,000.00	-2,206.54	39,410.00
Total 63 - PROFESSIONAL SVC - ADM	4,606.21	9,357.50	-4,751.29	73,794.70	74,160.96	-366.26	146,420.00

Crestline Sanitation District
Profit & Loss Budget Performance
December 2024

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Accrual Basis

	Dec 24	Budget	\$ Over Budget	Jul - Dec 24	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	200.00	1,584.82	-144.44	2,200.00	8,023.23	-1,577.69	15,490.00
64030 · Bank Charges	1,440.38	561.67	-541.68	6,445.54	3,369.98	-2,041.50	6,740.00
64040 · Computer Expense	19.99	570.00	-348.02	1,328.48	3,420.00	-1,638.18	6,840.00
64045 · Due & Subscription	221.98	740.83	-20.83	1,781.82	4,444.98	-124.98	8,890.00
64080 · Janitorial Service	720.00	120.00	747.22	4,320.00	2,170.00	698.63	4,340.00
64090 · Lease Equipment - ADM	867.22	0.00	0.00	2,868.63	0.00	0.00	590.00
64095 · Legal Notice	0.00	592.50	367.75	3,030.29	3,555.00	-524.71	7,110.00
64120 · Office Expense	960.25	487.50	-194.87	2,959.25	2,925.00	34.25	5,850.00
64130 · Office Supplies	292.63	5.00	-0.52	8.07	30.00	-21.93	60.00
64135 · Penalties	4.48	432.50	70.50	3,018.00	2,595.00	423.00	5,190.00
64140 · Pest Control	503.00	200.00	-200.00	9,112.54	9,980.00	-867.46	20,030.00
64150 · Postage & Delivery	0.00	4,150.00	-4,150.00	4,541.73	9,300.00	-4,758.27	10,800.00
64160 · Printing & Publications	0.00	862.50	-862.50	4,111.82	5,175.00	-1,063.18	10,350.00
64170 · Public Relation	0.00	210.00	-210.00	686.13	1,260.00	-573.87	2,520.00
64180 · Maintenance of Equipment	0.00	666.67	320.15	3,485.79	3,999.98	-514.19	8,000.00
64190 · Maintenance of Structure	986.82	416.67	-416.67	1,055.40	2,499.98	-1,444.58	5,000.00
64230 · Training	0.00	0.00	-25.00	0.00	150.00	-150.00	300.00
64240 · Travel	0.00	100.00	-100.00	1,699.22	600.00	1,099.22	1,200.00
64245 · Lodge - Meals	0.00	216.92	-40.92	1,192.00	1,410.00	-218.00	2,820.00
66000 · Payroll Expenses	176.00						
Total 64 · SERVICES AND SUPPLIES - ADM	6,392.75	11,942.58	-5,549.83	53,844.71	64,908.15	-11,063.44	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	3,400.02	3,399.98	0.04	6,800.00
Total 69 · DEPR & AMORT - ADM	566.67	566.67	0.00	3,400.02	3,399.98	0.04	6,800.00
Total Expense	52,409.89	65,503.22	-13,093.33	402,983.89	406,853.29	-3,869.40	805,560.00
Net Ordinary Income	-348,512.87	-331,005.70	-17,507.17	-509,157.96	-560,600.70	51,442.74	-928,043.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	602,565.46	618,000.00	-15,434.54	902,618.81	853,000.00	49,618.81	1,618,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	753.37	1,450.00	-696.63	12,886.05	23,950.00	-11,063.95	29,000.00
71500 · Int & Pen Delinquent Taxes	93.77	200.00	-106.23	1,079.28	1,300.00	-220.72	1,900.00
Total 71 · PROP TAXES	603,412.60	619,650.00	-16,237.40	916,584.14	878,250.00	38,334.14	1,649,800.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	10,790.00	10,900.00	-110.00	10,900.00
72300 · Special Assessment-DELQ&PENALTY	8.64	10.00	-1.36	331.66	210.00	121.66	500.00
72500 · Special Assessment SU01-DLQ&PEN	231.21	800.00	-568.79	3,807.03	8,800.00	-4,992.97	19,300.00
Total 72 · SPECIAL ASSESSMENTS	239.85	810.00	-570.15	14,928.69	19,910.00	-4,981.31	30,700.00

Crestline Sanitation District Profit & Loss Budget Performance

December 2024

	Dec 24	Budget	\$ Over Budget	Jul - Dec 24	YTD Budget	\$ Over Budget	Annual Budget
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	1,381.68	1,400.00	-18.32	1,381.68	1,400.00	-18.32	9,400.00
Total 73 · GRANTS AND AIDS	1,381.68	1,400.00	-18.32	1,381.68	1,400.00	-18.32	9,400.00
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	14,963.64	0.00	14,963.64	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	14,963.64	0.00	14,963.64	0.00
79 · OTHER INCOMES							
77000 · Interest Income	21,337.19	10,608.33	10,728.86	210,161.45	63,649.98	146,511.47	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	11,937.82	0.00	11,937.82	109,829.50	0.00	109,829.50	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00	0.00	0.00	3,750.00	0.00	0.00	0.00
79200 · Worker's Comp Insurance Claim	0.00	0.00	0.00	880.09	0.00	0.00	0.00
79500 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Total 79 · OTHER INCOMES	33,275.01	10,608.33	22,666.68	324,621.04	63,649.98	260,971.06	127,600.00
Total Other Income	638,309.14	632,468.33	5,840.81	1,272,479.19	963,209.98	309,269.21	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	1,510.16	1,400.00	110.16	2,265.65	2,100.00	165.65	4,100.00
Total 80 · OTHER EXPENSES	1,510.16	1,400.00	110.16	2,265.65	2,100.00	165.65	4,100.00
90 · CAPITAL PROJECTS							
90001 · N.O.V.	3,930.00	0.00	0.00	25,417.22	0.00	0.00	0.00
90002 · SCADA System Upgrades	1,121.74	0.00	0.00	25,094.55	0.00	0.00	0.00
90011 · Slip Lining & Manhole Raising	50,130.00	0.00	0.00	186,513.00	0.00	0.00	0.00
91000 · HC Engineering & Mgmt	12,746.40	0.00	0.00	58,811.70	0.00	0.00	0.00
91005 · HC Dewatering Bldg & Clarifier	0.00	0.00	0.00	366,798.33	0.00	0.00	0.00
91006 · HC Washer Compactor	0.00	0.00	0.00	59,502.79	0.00	0.00	0.00
92004 · SC WWTP Slope Repair	59,605.56	0.00	0.00	151,449.80	0.00	0.00	0.00
99999 · Capital Projects Offset	-127,533.70	0.00	0.00	-873,522.31	0.00	0.00	0.00
Total 90 · CAPITAL PROJECTS	0.00	0.00	0.00	65.08	2,100.00	165.65	4,100.00
Total Other Expense	1,510.16	1,400.00	110.16	2,330.73	2,100.00	230.73	4,100.00
Net Other Income	636,798.98	631,068.33	5,730.65	1,270,148.46	961,109.98	309,038.48	1,813,400.00
Net Income	286,286.11	300,062.63	-11,776.52	760,990.50	400,509.28	360,481.22	885,357.00

Crestline Sanitation District Statement of Cash Flows December 2024

	Dec 24
OPERATING ACTIVITIES	
Net Income	288,286.11
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	132,672.97
12100 · A/R - Pilot Rock	-787.50
12400 · COBRA Receivable	-2,553.29
12410 · COBRA Dental	-240.13
12700 · Pumped Waste	1,109.15
13200 · Taxes Receivable	119,841.84
13300 · SU01-Delinq Tax Roll Receivable	166,219.97
13350 · SS01 - Sewer Availability Recv	2,677.75
14100 · Prepaid Expense	316.34
14200 · Prepaid Insurance	15,079.36
14300 · Prepaid Worker's Comp	12,910.52
20000 · Accounts Payable	-8,581.52
21600 · Employee Appreciation Fund	-3,094.55
22000 · Payroll Liabilities	-66.73
Net cash provided by Operating Activities	723,790.29
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
17220 · Slip Lining & Manhole Raising	-50,130.00
17340 · SCADA System	-1,121.74
17850 · N.O.V.	-3,930.00
17891 · HC Engineering & Mgmt	-12,746.40
17901 · SC WWTP Slope Repair	-59,605.56
Net cash provided by Investing Activities	-80,241.19
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-820.25
Net cash provided by Financing Activities	-820.25
Net cash increase for period	642,728.85
Cash at beginning of period	13,580,306.92
Cash at end of period	14,223,035.77

