

Crestline Sanitation District

Executive Summary - January 2025

SUMMARY STATEMENT OF NET POSITION

	1/31/2025	1/31/2024	Change	Avg. Last 12 Mo.
Cash and investments	\$ 14,063,697	\$ 10,700,027	\$ 3,363,670	\$ 13,114,737
Receivables	1,388,587	1,350,357	38,230	1,209,163
Other current assets	168,724	155,162	13,562	77,665
Total current assets	15,621,008	12,205,546	3,415,462	14,401,565
Capital assets, net	22,393,976	21,391,329	1,002,647	21,583,743
Deferred outflows of resources	1,690,358	1,863,924	(173,566)	1,863,924
Total Assets and Deferred Outflows of Resources	39,705,342	35,460,799	4,244,543	37,849,232
Current liabilities	151,526	203,327	(51,801)	216,007
Noncurrent liabilities	13,466,465	10,662,687	2,803,778	12,794,453
Deferred inflows of resources	1,569,983	1,695,742	(125,759)	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,187,974	12,561,756	2,626,218	14,706,202
Net Position	\$ 24,517,368	\$ 22,899,043	\$ 1,618,325	\$ 23,143,030

SUMMARY STATEMENT OF CHANGES IN NET POSITION

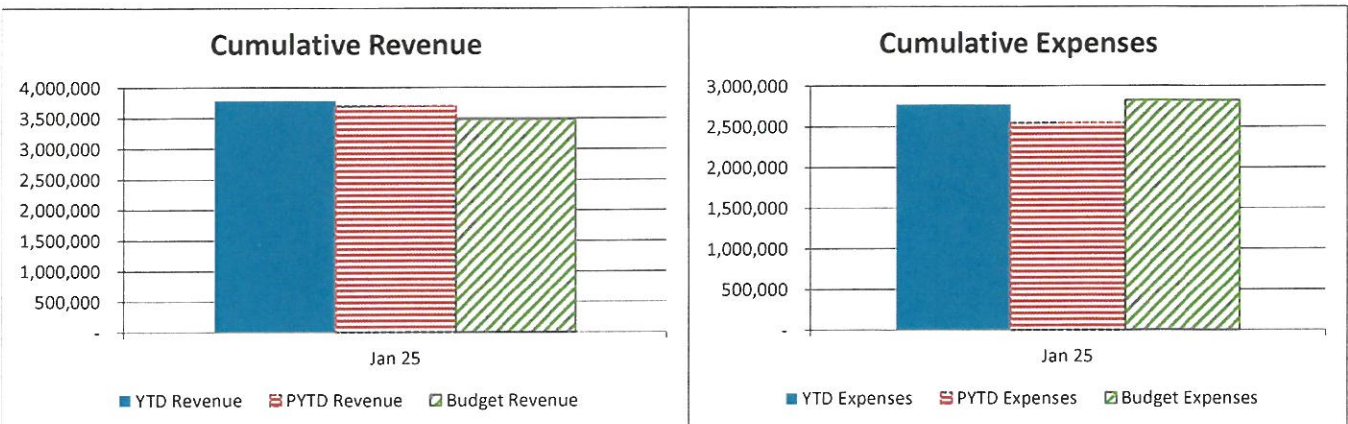
	Jan 2025	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 593,597	\$ 2,424,753	\$ 2,482,016	\$ (57,263)
Operating expenses	(341,840)	(2,285,787)	(2,353,857)	68,070
Administrative expenses	(60,270)	(470,621)	(468,413)	(2,208)
Other income	92,638	1,365,116	1,003,211	361,905
Other expenses	(80)	(18,565)	(2,200)	(16,365)
Change in net position	\$ 284,045	\$ 1,014,896	\$ 660,757	\$ 354,139

LIQUIDITY RATIOS

	1/31/2025	1/31/2024	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	92.8	52.6	40.2	73.9
Current ratio (current assets / current liabilities)	103.1	60.0	43.1	82.3
Working capital (current assets - current liabilities)	\$ 15,469,482	\$ 12,002,219	\$ 3,467,263	\$ 14,782,318

CAPITAL BUDGET

	Jan 2025	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 172,196	\$ 638,660	\$ 1,992,600	\$ 1,353,940
Master Plan Projects	159,409	585,019	6,000,000	5,414,981



Crestline Sanitation District Balance Sheet

As of January 31, 2025

Jan 31, 25

ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,983,432.06
10200 · Cash in Bank - Payroll	87,055.07
10500 · Petty Cash	169.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	2,070,956.43
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	5,320,021.45
11200 · Investments - CalTRUST	3,940,155.84
Total 11 · INVESTMENTS	11,992,741.04
Total Checking/Savings	14,063,697.47
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	435,853.87
12100 · A/R - Pilot Rock	4,025.04
12400 · COBRA Receivable	5,469.40
12410 · COBRA Dental	511.97
12700 · Pumped Waste	2,120.58
Total 12 · ACCTS RECEIVABLE	447,980.86
Total Accounts Receivable	447,980.86
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Deqing Tax Roll Receivable	332,017.00
13350 · SS01 - Sewer Availability Recv	9,280.32
13400 · Accrued Interest -CalTRUST/LAIF	29,800.72
13500 · Accrued A/R	569,507.93
Total 13 · OTHER RECEIVABLE	940,605.97

Crestline Sanitation District Balance Sheet As of January 31, 2025

	Jan 31, 25
14 · PREPAID	
14100 · Prepaid Expense	1,265.34
14200 · Prepaid Insurance	108,864.46
14300 · Prepaid Worker's Comp	44,144.51
Total 14 · PREPAID	154,274.31
Total Other Current Assets	1,109,329.24
Total Current Assets	15,621,007.57
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	-16,452,900.32
16300 · Accm Depr - Structures & Imprv	-6,480,414.69
16400 · Accm Depr - Vehicles	-1,113,636.11
16500 · Accm Depr - Equipment	-567,360.18
16800 · Accm. Amortization	-255,489.10
16900 · Accm Depr - Capital Lease Asset	-50,197.47
16910 · Accm Amortization Right-of-Use	-3,908.16
Total 16 · ACCM DEPRECIATIONS	-24,923,906.03
Total Fixed Assets	8,709,594.77
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	186,513.00
17340 · SCADA System	56,757.88
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	98,689.75
17890 · HC Dewatering Bldg & Clarifier	10,637,162.47
17891 · HC Engineering & Mgmt	1,389,169.52
17894 · HC Muffin Monster	36,823.82
17898 · HC Washer Compactor	59,502.79

Crestline Sanitation District Balance Sheet

As of January 31, 2025

	Jan 31, 25
17900 · SC Recirculation Pumps	2,037.15
17901 · SC WWTP Slope Repair	314,400.41
Total 17 · CIP	13,684,381.34
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	15,374,739.34
TOTAL ASSETS	39,705,341.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	18,155.90
20000 · Accounts Payable	18,155.90
Total Accounts Payable	18,155.90
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	4,005.36
21600 · Employee Appreciation Fund	2,108.07
Total 21 · OTHER CURRENT LIAB.	6,113.43
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-1,505.31
Total 22 · PR LIABILITIES	-1,505.31
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 January 31, 2025**

	Jan 31, 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	133,369.56
Total Current Liabilities	151,525.46
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	11,155,797.00
27300 · Capital Lease Obligation	-3,303.11
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	13,466,465.13
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	15,036,448.13
Total Liabilities	15,187,973.59
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 January 31, 2025

	Jan 31, 25
Net Income	1,014,895.91
Total Equity	24,517,368.09
TOTAL LIABILITIES & EQUITY	39,705,341.68

Crestline Sanitation District
Profit & Loss Budget Performance
January 2025

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Accrual Basis

Ordinary Income/Expense	Jan 25	Budget	\$ Over Budget	Jul '24 - Jan 25	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 - REVENUE							
41000 - Sewer Service Fees	589,370.80	594,037.55	-4,666.75	2,330,601.45	2,347,151.82	-16,550.37	3,547,500.00
42000 - Sewer Penalties	-226.03	130.00	-356.03	60,637.98	47,460.00	13,177.98	141,900.00
43000 - Pumped Waste Permits	3,778.71	2,387.03	1,391.68	27,059.84	22,149.44	4,910.40	39,700.00
44000 - Permit & Inspection Fees	0.00	0.00	0.00	1,314.00	657.00	657.00	1,300.00
46000 - Cleghorn State Reimbursement	0.00	0.00	0.00	0.00	60,000.00	-60,000.00	120,000.00
47000 - Pilot Rock Camp Fee	650.00	650.00	0.00	4,180.76	4,550.00	-369.24	7,800.00
48000 - Other Service Fees	24.00	0.00	24.00	159.00	48.00	111.00	100.00
49000 - Other Charges	0.00	0.00	0.00	800.00	0.00	800.00	0.00
Total 40 - REVENUE	593,597.48	597,204.58	-3,607.10	2,424,753.03	2,482,016.26	-57,263.23	3,858,300.00
Total Income	593,597.48	597,204.58	-3,607.10	2,424,753.03	2,482,016.26	-57,263.23	3,858,300.00
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	17,231.30	31,246.16	-14,014.86	167,914.64	234,346.16	-66,431.52	406,200.00
51020MT - Salaries - OT	586.40	41.67	544.73	1,604.28	291.65	1,312.63	500.00
51030MT - Salaries - VAC	3,433.34	1,067.40	2,365.94	13,022.88	8,581.81	4,441.07	26,790.00
51040MT - Salaries - SICK	1,336.32	1,800.00	-463.68	9,782.92	14,500.00	-4,717.08	22,190.00
51050MT - Salaries - HOLIDAY	6,496.96	4,000.00	2,496.96	16,236.80	22,000.00	-5,763.20	25,900.00
51060MT - Salaries - ON CALL / STANDBY	2,786.25	2,708.51	77.74	16,351.25	16,128.58	222.67	27,730.00
51070MT - Salaries - CALL BACK	545.96	166.67	379.29	2,180.42	1,166.65	1,013.77	2,000.00
51100MT - Payroll Tax	650.70	751.90	-101.20	6,679.51	6,002.48	677.03	10,180.00
51150MT - Unemployment Expense	0.00	266.67	-266.67	0.00	1,866.69	-1,866.69	3,200.00
51200MT - Worker's Comp	4,242.42	3,546.92	695.50	33,103.02	26,601.92	6,501.10	46,110.00
51300MT - Employee Group Insurance	8,275.80	7,400.00	875.80	51,103.92	49,400.00	1,703.92	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	64,050.89	70,044.24	-5,993.35	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	2,400.00	0.00	2,400.00	43,800.00	31,200.00	12,600.00	62,400.00
51600MT - Nationwide ER Match	238.50	307.70	-69.20	1,720.50	2,307.70	-587.20	4,000.00
Total 51-MT - Salaries & Benefit - MAINT	56,811.83	62,642.84	-5,831.01	427,551.03	484,437.88	-56,886.85	845,010.00
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	88,442.46	57,319.24	31,123.22	438,307.07	429,894.24	8,412.83	745,150.00
51020OP - Salaries - OT	247.03	541.67	-294.64	1,559.47	3,791.65	-2,232.18	6,500.00
51030OP - Salaries - VAC	1,869.76	5,850.00	-3,980.24	50,819.65	34,500.00	16,319.65	56,340.00
51040OP - Salaries - SICK	1,978.41	3,399.17	-1,420.76	25,653.02	23,794.15	1,858.87	40,790.00
51050OP - Salaries - HOLIDAY	14,634.90	7,326.16	7,308.74	35,008.59	40,293.84	-5,285.25	47,620.00
51060OP - Salaries - ON CALL / STANDBY	2,750.00	3,466.67	-716.67	23,050.00	24,266.65	-1,216.65	41,600.00
51070OP - Salaries - Call Back	725.84	166.67	559.17	3,989.20	1,166.69	2,822.51	2,000.00
51100OP - Payroll Tax	1,150.67	1,433.08	-282.41	6,585.53	10,748.08	-2,162.55	18,630.00
51200OP - Worker's Comp	8,583.54	6,050.00	2,533.54	63,893.59	42,350.00	21,543.59	72,600.00
51300OP - Employee Group Insurance	15,479.58	13,620.00	1,859.58	100,918.48	89,700.00	11,218.48	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	124,342.34	134,192.30	-9,849.96	232,600.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal OP Workers	1,987.50	2,080.00	-92.50	12,000.00	14,560.00	-2,560.00	24,960.00
51600OP - Nationwide ER Match	97.50	115.38	-17.88	971.25	865.38	105.87	1,500.00
Total 51-OP - SALARIES & BENEFIT - OP	153,813.59	119,260.34	34,553.25	889,098.19	850,122.98	38,975.21	1,448,100.00

Crestline Sanitation District

Profit & Loss Budget Performance

January 2025

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Accrual Basis

	Jan 25	Budget	\$ Over Budget	Jul '24 - Jan 25	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53400MT · Laboratory Analysis	145.00	0.00	145.00	145.00	0.00	145.00	60.00
53900MT · Other Professional Svc	140.65	276.66	-136.01	2,277.03	1,936.66	340.37	3,320.00
Total 53-MT · PROFESSIONAL SVC-MAINT	285.65	276.66	8.99	2,422.03	1,936.66	485.37	3,380.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	3,333.33	-3,333.33	0.00	23,333.35	-23,333.35	40,000.00
53400OP · Laboratory Analysis	5,877.22	6,280.85	-403.63	39,630.83	43,965.85	-4,335.02	75,370.00
53700OP · Permits & Fees	930.00	1,700.00	-770.00	64,151.60	57,100.00	7,051.60	60,410.00
53900OP · Other Professional	0.00	588.33	-588.33	983.00	4,118.35	-3,135.35	7,060.00
Total 53-OP · PROFESSIONAL SVC - OP	6,807.22	11,902.51	-5,095.29	104,765.43	128,517.55	-23,752.12	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	3,437.00	125.00	3,312.00	14,118.00	875.00	13,243.00	1,500.00
54075MT · Insurance - Vehicle	1,000.00			1,000.00			
54080MT · Clothing & Laundry	1,370.12	1,221.67	148.45	10,410.05	8,551.65	1,858.40	14,660.00
54100MT · Misc Expense	0.00			0.00	0.00	0.00	0.00
54170MT · Auto Expense - General	2,861.38	2,383.33	478.05	7,026.69	16,683.35	-9,656.66	28,600.00
54182MT · Maintenance of Equipment	6,508.53	785.83	5,722.70	11,455.15	5,500.85	5,954.30	9,430.00
54184MT · Maintenance of Structures	103.80	163.33	-59.53	901.79	1,143.35	-241.56	1,960.00
54200MT · Small Tools	0.00	250.83	-250.83	128.59	1,755.85	-1,627.26	3,010.00
54210MT · Supplies - Shop	62.93	185.00	-122.07	896.62	1,295.00	-398.38	2,220.00
54220MT · Supplies - Field	25.83	145.83	-120.00	1,883.91	1,020.85	863.06	1,750.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	15,369.59	5,260.82	10,108.77	47,820.80	36,825.90	10,994.90	63,130.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	1,800.66	2,996.67	-1,196.01	15,331.42	20,976.65	-5,645.23	35,960.00
54022OP · Auto Expense - Mileage	0.00			100.00			
54023OP · Auto Expense - General	4,393.01	2,618.34	1,774.67	19,869.01	18,328.35	1,540.66	31,420.00
54030OP · Communication	1,126.00	442.50	683.50	7,775.08	3,097.50	4,677.58	5,310.00
54040OP · Due & Subscription	0.00	4.17	-4.17	0.00	29.15	-29.15	50.00
54050OP · Equipment Purchase	0.00	416.67	-416.67	1,546.97	2,916.65	-1,369.68	5,000.00
54060OP · Equipment Rental	0.00	224.17	-224.17	0.00	1,569.15	-1,569.15	2,690.00
54070OP · Insurance	11,134.16	15,262.75	-4,128.59	77,939.12	106,839.25	-28,900.13	183,153.00
54075OP · Insurance - Vehicle	3,945.20	3,308.33	636.87	27,616.40	23,158.31	4,458.09	39,700.00
54080OP · Clothing & Laundry	799.94	1,178.33	-378.39	5,831.37	8,248.31	-2,416.94	14,140.00
54090OP · Lodge & Meals	0.00	168.33	-168.33	2,045.84	1,178.35	867.49	2,020.00
54100OP · Misc Expense	0.00	11.67	-11.67	139.82	81.65	58.17	140.00
54182OP · Maintenance of Equipment	11,334.32	5,740.83	5,593.49	59,900.51	40,185.81	19,714.70	68,890.00
54184OP · Maintenance of Structures	1,139.31	2,830.00	-1,690.69	14,886.35	19,810.00	-4,923.65	33,960.00
54185OP · Memberships/Certifications	345.00	794.00	-449.00	26,406.65	33,379.00	-6,972.35	35,650.00
54190OP · Safety Equipment	1,181.62	671.67	509.95	4,557.98	4,701.65	-143.67	8,060.00
54200OP · Small Tools	0.00	320.83	-320.83	1,129.70	2,245.85	-1,116.15	3,850.00
54220OP · Supplies	0.00	346.67	-346.67	5,633.45	2,426.65	3,206.80	4,160.00
54310OP · Special Dept - Chlorine / Salt	3,626.67	3,355.83	270.84	41,583.34	23,490.81	18,092.53	40,270.00
54320OP · Special Dept - Sludge /Chemical	0.00	5,076.67	-5,076.67	25,536.62	35,536.69	-9,968.07	60,920.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	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	14,583.35	-14,583.35	25,000.00
54400OP · Training	1,807.25	1,666.67	140.58	5,373.83	11,666.65	-6,292.82	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	42,633.14	49,518.43	-6,885.29	347,307.10	376,949.78	-29,642.68	625,113.00

Crestline Sanitation District Profit & Loss Budget Performance January 2025

	Jan 25	Budget	\$ Over Budget	Jul '24 - Jan 25	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,427.69	5,954.17	-526.48	37,888.82	41,679.15	-3,790.33	71,450.00
56210OP · Utilities - Electric	11,042.09	11,000.00	42.09	85,310.51	91,000.00	-5,689.49	149,150.00
56220OP · Utilities - Gas	972.53	1,100.00	-127.47	2,137.15	2,240.00	-102.85	9,080.00
56230OP · Utilities - Water	1,183.65	800.00	383.65	7,560.25	6,370.00	1,190.25	10,970.00
56240OP · Utilities - Trash	767.17	856.67	-89.50	5,285.22	5,996.65	-711.43	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	19,393.13	19,710.84	-317.71	139,741.95	147,985.80	-8,243.85	252,500.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	22,668.34	22,668.33	0.01	158,678.38	158,678.31	0.07	272,020.00
Total 59-MT · Depreciation - MAINT	22,668.34	22,668.33	0.01	158,678.38	158,678.31	0.07	272,020.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	24,057.50	24,057.50	0.00	168,402.50	168,402.50	0.00	288,690.00
Total 59-OP · DEPR & AMORT - OP	24,057.50	24,057.50	0.00	168,402.50	168,402.50	0.00	288,690.00
Total COGS	341,839.99	315,298.27	26,541.72	2,285,787.41	2,353,857.36	-68,069.95	3,980,783.00
Gross Profit	251,757.49	281,906.31	-30,148.82	138,965.62	128,158.90	10,806.72	-122,483.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	19,907.22	21,434.62	-1,527.40	184,972.71	160,759.62	24,213.09	278,650.00
61020 · Salaries - OT ADM	28.03	104.17	-76.14	294.32	729.15	-434.83	1,250.00
61030 · Salaries - VAC ADM	169.59	3,080.00	-2,910.41	4,365.10	21,560.00	-17,194.90	36,960.00
61040 · Salaries - SICK ADM	0.00	694.16	-694.16	624.82	4,859.18	-4,234.36	8,330.00
61050 · Salaries - HOLIDAY ADM	4,979.20	2,655.38	2,323.82	12,448.00	14,604.62	-2,156.62	17,260.00
61100 · Payroll Tax - ADM	1,404.49	760.76	643.73	6,215.92	5,705.76	510.16	9,890.00
61200 · Worker's Comp - ADM	274.56	216.92	57.64	2,053.86	1,626.92	426.94	2,820.00
61300 · Employee Group Insurance - ADM	6,326.39	5,762.50	563.89	46,146.18	36,737.50	9,408.68	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	48,918.96	48,011.54	907.42	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	1,721.25	1,615.38	105.87	2,800.00
Total 61 · SALARIES AND BENEFIT - ADM	39,784.90	41,325.43	-1,540.53	307,761.12	296,209.67	11,551.45	506,730.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	300.00	1,500.00	-1,200.00	4,200.00	10,500.00	-6,300.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	68.24	466.65	-398.41	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	116.65	-116.65	200.00
Total 62 · BOARD EXPENSES	300.00	1,583.34	-1,283.34	4,268.24	11,083.30	-6,815.06	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	1,600.00	-1,600.00	33,917.41	27,316.00	6,601.41	49,120.00
63200 · County Services	2.00	16.67	-14.67	38.00	116.65	-78.65	200.00
63300 · Legal	0.00	3,500.00	-3,500.00	23,477.55	27,000.00	-3,522.45	50,000.00
63500 · Software Support - ADM	2,136.33	640.83	1,495.50	6,191.66	4,485.81	1,705.85	7,690.00
63900 · Other Professional - ADM	2,192.39	2,000.00	192.39	20,985.85	23,000.00	-2,014.15	39,410.00
Total 63 · PROFESSIONAL SVC - ADM	4,330.72	7,757.50	-3,426.78	84,610.47	81,918.46	2,692.01	146,420.00

Crestline Sanitation District

Profit & Loss Budget Performance

January 2025

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Accrual Basis

	Jan 25	Budget	\$ Over Budget	Jul '24 - Jan 25	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00	919.18	-231.94	2,600.00	8,942.41	-1,809.63	15,490.00
64030 · Bank Charges	687.24	561.67	841.13	7,132.78	3,931.65	-1,200.37	6,740.00
64040 · Computer Expense	1,402.80	570.00	771.97	2,731.28	3,990.00	-866.21	8,890.00
64045 · Due & Subscription	1,341.97	740.83	-20.83	3,123.79	5,185.81	-145.81	8,890.00
64080 · Janitorial Service	720.00	120.00	-120.00	5,040.00	2,290.00	578.63	4,340.00
64090 · Lease Equipment - ADM	0.00	0.00	0.00	0.00	0.00	0.00	590.00
64095 · Legal Notice	1,082.68	592.50	490.18	4,112.97	4,147.50	-34.53	7,110.00
64120 · Office Expense	142.80	487.50	-344.70	3,298.13	3,412.50	-114.37	5,850.00
64130 · Office Supplies	0.00	5.00	-5.00	8.07	35.00	-26.93	60.00
64135 · Penalties	716.00	432.50	283.50	3,734.00	3,027.50	706.50	5,190.00
64140 · Pest Control	3,000.00	3,150.00	-150.00	12,112.54	13,130.00	-1,017.46	20,030.00
64150 · Postage & Delivery	286.17	250.00	36.17	4,827.90	9,550.00	-4,722.10	10,800.00
64160 · Printing & Publications	1,144.00	862.50	281.50	5,255.82	6,037.50	-781.68	10,350.00
64170 · Public Relation	3,936.92	666.67	3,270.25	7,422.71	4,666.65	2,756.06	8,000.00
64180 · Maintenance of Equipment	0.00	416.67	-416.67	1,055.40	2,916.65	-1,861.25	5,000.00
64190 · Maintenance of Structure	0.00	25.00	-25.00	0.00	175.00	-175.00	300.00
64230 · Training	0.00	100.00	-100.00	1,699.22	700.00	999.22	1,200.00
64240 · Travel	198.00	216.92	-18.92	1,390.00	1,626.92	-236.92	2,820.00
64245 · Lodge - Meals							
66000 · Payroll Expenses	15,287.29	10,326.94	4,960.35	70,014.21	75,235.09	-5,220.88	122,120.00
Total 64 · SERVICES AND SUPPLIES - ADM							
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							
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	566.67	566.67	0.00	3,966.69	3,966.65	0.04	6,800.00
Total 69 · DEPR & AMORT - ADM							
Total Expense	60,269.58	61,559.88	-1,290.30	470,620.73	468,413.17	2,207.56	805,560.00
Net Ordinary Income	191,487.91	220,346.43	-28,858.52	-331,655.11	-340,254.27	8,599.16	-928,043.00
Other Income/Expense							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	28,022.08	23,900.00	4,122.08	930,640.89	876,900.00	53,740.89	1,618,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	1,066.45	650.00	416.45	13,952.50	24,600.00	-10,647.50	29,000.00
71500 · Int & Pen Delinquent Taxes	72.01	83.00	-10.99	1,151.29	1,383.00	-231.71	1,900.00
Total 71 · PROP TAXES	29,160.54	24,633.00	4,527.54	945,744.68	902,883.00	42,861.68	1,649,800.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	10,790.00	-10,790.00	10,790.00	10,900.00	-110.00	10,900.00
72300 · Special Assessment-DELQ&PENALTY	3.10	10.00	-6.90	334.76	220.00	114.76	500.00
72500 · Special Assessment SU01-DLQ&PEN	836.62	1,450.00	-613.38	4,643.65	10,250.00	-5,606.35	19,300.00
Total 72 · SPECIAL ASSESSMENTS	839.72	1,460.00	-620.28	15,768.41	21,370.00	-5,601.59	30,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
January 2025

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Accrual Basis

	Jan 25	Budget	\$ Over Budget	Jul '24 - Jan 25	YTD Budget	\$ Over Budget	Annual Budget
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	3,223.90	3,300.00	-76.10	4,605.58	4,700.00	-94.42	9,400.00
Total 73 · GRANTS AND AIDS	3,223.90	3,300.00	-76.10	4,605.58	4,700.00	-94.42	9,400.00
76 · CONNECTION FEE							
76000 · Connection Fees	0.00			14,963.64	0.00	14,963.64	0.00
Total 76 · CONNECTION FEE	0.00			14,963.64	0.00	14,963.64	0.00
79 · OTHER INCOMES							
77000 · Interest Income	51,841.66	10,608.33	41,233.33	262,003.11	74,258.31	187,744.80	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	7,570.57	0.00	7,570.57	117,400.07	0.00	117,400.07	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	880.09	0.00
79500 · Other Income	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Total 79 · OTHER INCOMES	59,412.23	10,608.33	48,803.90	384,033.27	74,258.31	309,774.96	127,600.00
Total Other Income	92,636.39	40,001.33	52,635.06	1,365,115.58	1,003,211.31	361,904.27	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	79.73	100.00	-20.27	2,345.38	2,200.00	145.38	4,100.00
Total 80 · OTHER EXPENSES	79.73	100.00	-20.27	2,345.38	2,200.00	145.38	4,100.00
90 · CAPITAL PROJECTS							
90001 · N.O.V	3,930.00			29,347.22			
90002 · SCADA System Upgrades	1,784.36			26,878.91			
90011 · Slip Lining & Manhole Raising	0.00			186,513.00			
91000 · HC Engineering & Mgmt	10,288.28			69,099.98			
91005 · HC Dewatering Bldg & Clarifier	149,119.88			515,918.21			
91006 · HC Washer Compactor	0.00			59,502.79			
92004 · SC WWTP Slope Repair	162,999.70			330,603.60			
99999 · Capital Projects Offset	-328,122.22			-1,201,644.53			
Total 90 · CAPITAL PROJECTS	0.00			16,219.18			
Total Other Expense	79.73	100.00	-20.27	18,564.56	2,200.00	16,364.56	4,100.00
Net Other Income	92,556.66	39,901.33	52,655.33	1,346,551.02	1,001,011.31	345,539.71	1,813,400.00
Net Income	284,044.57	260,247.76	23,796.81	1,014,895.91	660,757.04	354,138.87	885,357.00

Crestline Sanitation District Statement of Cash Flows January 2025

	Jan 25
OPERATING ACTIVITIES	
Net Income	284,044.57
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-171,903.26
12100 · AVR - Pilot Rock	-650.00
12700 · Pumped Waste	-724.00
13300 · SU01-DeInq Tax Roll Receivable	6,860.96
13350 · SS01 - Sewer Availability Recv	360.50
14100 · Prepaid Expense	-632.67
14200 · Prepaid Insurance	15,079.36
14300 · Prepaid Worker's Comp	13,100.52
20000 · Accounts Payable	-18,189.88
21600 · Employee Appreciation Fund	-1,484.71
22000 · Payroll Liabilities	-66.73
Net cash provided by Operating Activities	125,794.66
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	-1,784.36
17850 · N.O.V.	-7,413.00
17890 · HC Dewatering Bldg & Clarifier	-149,119.88
17891 · HC Engineering & Mgmt	-10,288.28
17901 · SC WWTP Slope Repair	-162,999.70
Net cash provided by Investing Activities	-284,312.71
FINANCING ACTIVITIES	
27300 · Capital Lease Obligation	-820.25
Net cash provided by Financing Activities	-820.25
Net cash increase for period	-159,338.30
Cash at beginning of period	14,223,035.77
Cash at end of period	14,063,697.47

