



Crestline Sanitation District

Executive Summary - April 2025

SUMMARY STATEMENT OF NET POSITION

	4/30/2025	4/30/2024	Change	Avg. Last 12 Mo.
Cash and investments	\$ 15,139,033	\$ 13,911,831	\$ 1,227,202	\$ 13,989,010
Receivables	1,188,699	1,090,938	97,761	1,169,202
Other current assets	77,431	83,694	(6,263)	31,502
Total current assets	16,405,163	15,086,463	1,318,700	15,189,714
Capital assets, net	22,587,281	21,622,138	965,143	21,539,918
Deferred outflows of resources	1,690,358	1,863,924	(173,566)	1,863,924
Total Assets and Deferred Outflows of Resources	40,682,802	38,572,525	2,110,277	38,593,556
Current liabilities	148,156	237,678	(89,522)	214,553
Noncurrent liabilities	13,938,867	13,323,421	615,446	13,322,191
Deferred inflows of resources	1,569,983	1,695,742	(125,759)	1,695,742
Total Liabilities and Deferred Inflows of Resources	15,657,006	15,256,841	400,165	15,232,486
Net Position	\$ 25,025,796	\$ 23,315,684	\$ 1,710,112	\$ 23,361,070

SUMMARY STATEMENT OF CHANGES IN NET POSITION

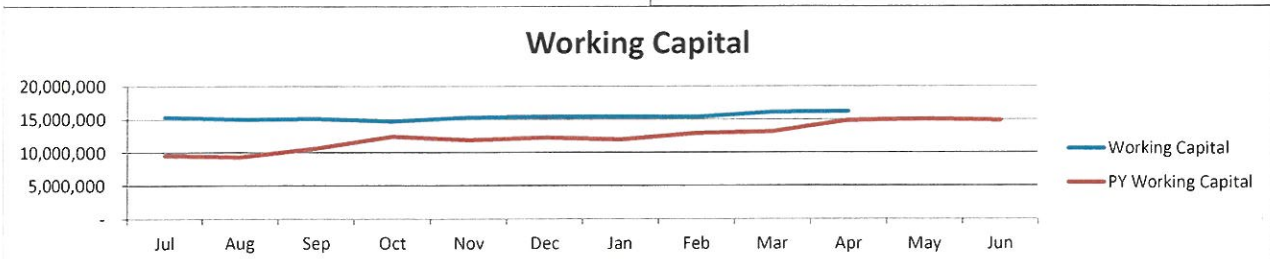
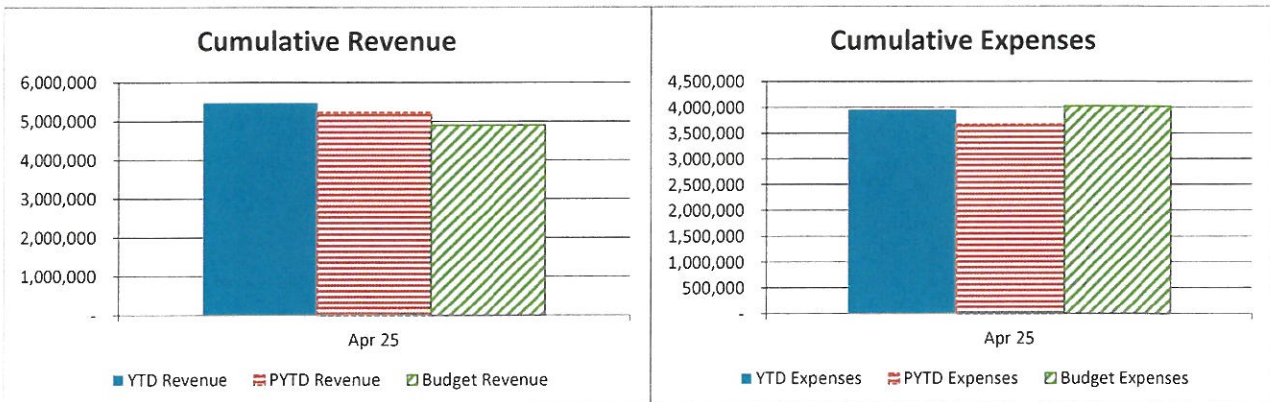
	Apr 2025	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 47,285	\$ 3,235,981	\$ 3,152,411	\$ 83,570
Operating expenses	(281,646)	(3,277,519)	(3,346,986)	69,467
Administrative expenses	(65,144)	(671,317)	(673,212)	1,895
Other income	644,202	2,240,459	1,754,232	486,227
Other expenses	(1,464)	(4,280)	(3,780)	(500)
Change in net position	\$ 343,233	\$ 1,523,324	\$ 882,665	\$ 640,659

LIQUIDITY RATIOS

	4/30/2025	4/30/2024	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	102.2	58.5	43.7	81.5
Current ratio (current assets / current liabilities)	110.7	63.5	47.2	90.4
Working capital (current assets - current liabilities)	\$ 16,257,007	\$ 14,848,785	\$ 1,408,222	\$ 15,346,213

CAPITAL BUDGET

	Apr 2025	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 144,210	\$ 825,557	\$ 1,992,600	\$ 1,167,043
Master Plan Projects	97,197	733,305	6,000,000	5,266,695



**Crestline Sanitation District
Balance Sheet
As of April 30, 2025**

Apr 30, 25

ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	2,493,717.85	
10200 · Cash in Bank - Payroll	25,402.67	
10500 · Petty Cash	169.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT		2,519,589.82
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF		
11010 · CWSRF Reserve Fund - in LAIF	420,102.00	
11000 · Cash in Bank - LAIF - Other	840,550.37	
Total 11000 · Cash in Bank - LAIF		1,260,652.37
11101 · Investments - Wealth&Fiduciary	9,379,835.71	
11200 · Investments - CalTRUST	1,978,954.79	
Total 11 · INVESTMENTS		12,619,442.87
Total Checking/Savings		15,139,032.69
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	430,261.87	
12100 · A/R - Pilot Rock	637.54	
12400 · COBRA Receivable	5,469.40	
12410 · COBRA Dental	511.97	
12700 · Pumped Waste	280.25	
Total 12 · ACCTS RECEIVABLE		437,161.03
Total Accounts Receivable		437,161.03
Other Current Assets		
12900 · Inventory		
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	146,100.98	
13350 · SS01 - Sewer Availability Recv	6,128.77	
13400 · Accrued Interest -CalTRUST/LAIF	29,800.72	
13500 · Accrued A/R	569,507.93	
Total 13 · OTHER RECEIVABLE		751,538.40

Crestline Sanitation District
Balance Sheet
 As of April 30, 2025

	Apr 30, 25
14 · PREPAID	
14100 · Prepaid Expense	1,265.35
14200 · Prepaid Insurance	63,626.38
14300 · Prepaid Worker's Comp	-1,909.46
Total 14 · PREPAID	62,982.27
Total Other Current Assets	828,969.63
Total Current Assets	16,405,163.35
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 · Acum.Depr - Improvement to Land	-16,477,657.76
16300 · Acum Depr - Structures & Imprv	-6,572,707.20
16400 · Acum Depr - Vehicles	-1,127,951.27
16500 · Acum Depr - Equipment	-573,730.32
16800 · Acum. Amortization	-257,649.91
16900 · Acum Depr - Capital Lease Asset	-52,178.94
16910 · Acum Amortization Right-of-Use	-3,908.16
Total 16 · ACCM DEPRECIATIONS	-25,065,783.56
Total Fixed Assets	8,567,717.24
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	186,513.00
17340 · SCADA System	66,340.82
17377 · Vehicle Replacement	70,041.94
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	110,479.75
17890 · HC Dewatering Bldg & Clarifier	10,762,463.56
17891 · HC Engineering & Mgmt	1,412,154.98
17894 · HC Muffin Monster	36,823.82
17898 · HC Washer Compactor	62,634.01

Crestline Sanitation District
Balance Sheet
 As of April 30, 2025

	Apr 30, 25
17900 · SC Recirculation Pumps	66,785.53
17901 · SC Slope Repair & Engineering	342,001.74
Total 17 · CIP	14,019,563.70
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	15,709,921.70
TOTAL ASSETS	40,682,802.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	13,766.03
20000 · Accounts Payable	13,766.03
Total Accounts Payable	13,766.03
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	4,005.36
21600 · Employee Appreciation Fund	3,328.87
Total 21 · OTHER CURRENT LIAB.	7,334.23
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-1,328.62
22100 · Payroll Tax Payable	-376.14
Total 22 · PR LIABILITIES	-1,704.76
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 April 30, 2025

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Accrual Basis

	Apr 30, 25
24 · OTHER LIABILITIES	
25920 · Current Portion-Compensated Abs	29,713.61
25970 · Curr Portion of Lease Liability	5,358.67
Total 24 · OTHER LIABILITIES	35,072.28
Total Other Current Liabilities	134,390.91
Total Current Liabilities	148,156.94
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	11,629,839.00
27300 · Capital Lease Obligation	-4,943.61
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	13,938,866.63
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	15,508,849.63
Total Liabilities	15,657,006.57
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 April 30, 2025

	Apr 30, 25
Net Income	1,523,323.54
Total Equity	25,025,795.72
TOTAL LIABILITIES & EQUITY	40,682,802.29

Crestline Sanitation District Profit & Loss Budget Performance April 2025

Ordinary Income/Expense	Apr 25	Budget	\$ Over Budget	Jul '24 - Apr 25	YTD Budget	\$ Over Budget	Annual Budget
Income							
40 · REVENUE							
41000 · Sewer Service Fees	3,223.56	2,543.04	680.52	2,924,875.85	2,947,668.36	-22,792.51	3,547,500.00
42000 · Sewer Penalties	40,180.93	32,000.00	8,180.93	134,583.33	107,600.00	26,983.33	141,900.00
43000 · Pumped Waste Permits	3,176.51	3,209.20	-32.69	35,648.83	29,704.55	5,944.28	39,700.00
44000 · Permit & Inspection Fees	0.00	0.00	0.00	1,752.00	862.00	890.00	1,300.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	131,925.90	60,000.00	71,925.90	120,000.00
47000 · Pilot Rock Camp Fee	679.98	650.00	29.98	6,160.74	6,500.00	-339.26	7,800.00
48000 · Other Service Fees	24.00	16.00	8.00	234.00	76.00	158.00	100.00
49000 · Other Charges	0.00	0.00	0.00	800.00	0.00	800.00	0.00
Total 40 · REVENUE	47,284.98	38,418.24	8,866.74	3,235,980.65	3,152,410.91	83,569.74	3,858,300.00
Total Income	47,284.98	38,418.24	8,866.74	3,235,980.65	3,152,410.91	83,569.74	3,858,300.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	28,875.60	31,246.16	-2,370.56	255,955.65	343,707.68	-87,752.03	406,200.00
51020MT · Salaries - OT	21.57	41.67	-20.10	2,872.50	416.66	2,455.84	500.00
51030MT · Salaries - VAC	1,741.36	1,751.86	-10.50	28,599.81	14,248.62	14,351.19	26,790.00
51040MT · Salaries - SICK	690.24	1,190.00	-499.76	14,035.22	18,790.00	-4,754.78	22,190.00
51050MT · Salaries - HOLIDAY	0.00	0.00	0.00	19,756.03	24,000.00	-4,243.97	25,900.00
51060MT · Salaries - ON CALL / STANDBY	1,870.00	1,308.75	561.25	23,646.25	22,303.98	1,342.27	27,730.00
51070MT · Salaries - CALL BACK	78.18	166.67	-88.49	3,286.48	1,666.66	1,619.82	2,000.00
51100MT · Payroll Tax	467.49	728.70	-261.21	8,850.07	8,257.65	592.42	10,180.00
51150MT · Unemployment Expense	0.00	266.66	-266.66	0.00	2,666.68	-2,666.68	3,200.00
51200MT · Worker's Comp	4,079.91	3,546.92	532.99	48,574.67	39,016.16	9,558.51	46,110.00
51300MT · Employee Group Insurance	6,645.32	7,400.00	-754.68	72,295.79	71,600.00	695.79	86,400.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	7,812.86	9,339.24	-1,526.38	93,510.59	102,731.52	-9,220.93	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	0.00	6,933.00	-6,933.00	49,520.00	48,534.00	986.00	62,400.00
51600MT · Nationwide ER Match	81.50	307.70	-226.20	2,383.25	3,384.60	-1,001.35	4,000.00
Total 51-MT · Salaries & Benefit - MAINT	52,364.03	64,227.33	-11,863.30	623,286.31	701,324.21	-78,037.90	845,010.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	56,056.51	57,319.24	-1,262.73	632,611.89	630,511.52	2,100.37	745,150.00
51020OP · Salaries - OT	157.30	541.67	-384.37	3,205.23	5,416.66	-2,211.43	6,500.00
51030OP · Salaries - VAC	3,900.08	4,040.00	-139.92	62,565.81	47,840.00	14,725.81	56,340.00
51040OP · Salaries - SICK	3,358.68	3,399.17	-40.49	36,686.64	33,991.66	2,694.98	40,790.00
51050OP · Salaries - HOLIDAY	1,101.92	0.00	1,101.92	42,694.24	43,956.92	-1,262.68	47,620.00
51060OP · Salaries - ON CALL / STANDBY	3,037.50	3,466.67	-429.17	34,540.00	34,666.66	-126.66	41,600.00
51070OP · Salaries - Call Back	979.72	166.66	813.06	5,570.88	1,666.68	3,904.20	2,000.00
51100OP · Payroll Tax	1,140.06	1,433.08	-293.02	12,575.67	15,763.84	-3,188.17	18,630.00
51200OP · Worker's Comp	8,503.78	6,050.00	2,453.78	93,514.86	60,500.00	33,014.86	72,600.00
51300OP · Employee Group Insurance	15,255.27	13,620.00	1,635.27	144,348.40	130,560.00	13,788.40	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	179,874.74	196,815.40	-16,940.66	232,600.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	2,175.00	2,080.00	95.00	19,800.00	20,800.00	-1,000.00	24,960.00
51600OP · Nationwide ER Match	112.50	115.38	-2.88	1,342.50	1,269.24	73.26	1,500.00
Total 51-OP · SALARIES & BENEFIT - OP	111,644.72	110,124.17	1,520.55	1,269,330.86	1,223,758.58	45,572.28	1,448,100.00

Crestline Sanitation District

Profit & Loss Budget Performance

April 2025

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Accrual Basis

	Apr 25	Budget	\$ Over Budget	Jul '24 - Apr 25	YTD Budget	\$ Over Budget	Annual Budget
53-MT - PROFESSIONAL SVC-MAINT							
53400MT - Laboratory Analysis	0.00	0.00	0.00	0.00	0.00	0.00	60.00
53900MT - Other Professional Svc	314.00	276.67	37.33	2,809.43	2,766.66	42.77	3,320.00
Total 53-MT - PROFESSIONAL SVC-MAINT	314.00	276.67	37.33	2,809.43	2,766.66	42.77	3,380.00
53-OP - PROFESSIONAL SVC - OP							
53300OP - Engineering	0.00	3,333.33	-3,333.33	0.00	33,333.34	-33,333.34	40,000.00
53400OP - Laboratory Analysis	800.00	6,280.83	-5,480.83	62,396.10	62,808.34	-412.24	75,370.00
53700OP - Permits & Fees	0.00	1,000.00	-1,000.00	65,399.64	59,810.00	5,589.64	60,410.00
53800OP - Software Support	1,011.99			3,988.55			
53900OP - Other Professional	0.00	588.33	-588.33	983.00	5,883.34	-4,900.34	7,060.00
Total 53-OP - PROFESSIONAL SVC - OP	1,811.99	11,202.49	-9,390.50	132,767.29	161,835.02	-29,067.73	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	4,856.38	125.00	4,731.38	22,411.38	1,250.00	21,161.38	1,500.00
54080MT - Clothing & Laundry	1,429.15	1,221.67	207.48	13,289.45	12,216.66	1,072.79	14,660.00
54100MT - Misc Expense	0.00			0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	3,551.26	2,383.33	1,167.93	16,631.62	23,833.34	-7,201.72	28,600.00
54182MT - Maintenance of Equipment	641.44	785.83	-144.39	19,349.10	7,858.34	11,490.76	9,430.00
54184MT - Maintenance of Structures	11.18	163.33	-152.15	1,973.86	1,633.34	340.52	1,960.00
54200MT - Small Tools	1,203.53	250.83	952.70	1,396.75	2,508.34	-1,111.59	3,010.00
54210MT - Supplies - Shop	233.75	185.00	48.75	2,144.45	1,850.00	294.45	2,220.00
54220MT - Supplies - Field	0.00	145.83	-145.83	2,233.05	1,458.34	774.71	1,750.00
Total 54-MT - SERVICE AND SUPPLIES - MAINT	11,926.69	5,260.82	6,665.87	79,429.66	52,608.36	26,821.30	63,130.00
54-OP - SERVICE AND SUPPLIES - OP							
54021OP - Auto Expense - Fuel	2,036.97	2,996.67	-959.70	26,272.09	29,966.66	-3,694.57	35,960.00
54023OP - Auto Expense - General	89.81	2,618.33	-2,528.52	21,581.29	26,183.34	-4,602.05	31,420.00
54030OP - Communication	1,378.03	442.50	935.53	11,962.81	4,425.00	7,537.81	5,310.00
54040OP - Due & Subscription	0.00	4.17	-4.17	0.00	41.66	-41.66	50.00
54050OP - Equipment Purchase	0.00	416.67	-416.67	14,394.95	4,166.66	10,228.29	5,000.00
54060OP - Equipment Rental	0.00	224.17	-224.17	678.80	2,241.66	-1,562.86	2,690.00
54070OP - Insurance	11,134.16	15,262.75	-4,128.59	112,341.60	152,627.50	-40,285.90	183,153.00
54075OP - Insurance - Vehicle	3,945.20	3,308.34	636.86	39,452.00	33,083.32	6,368.68	39,700.00
54080OP - Clothing & Laundry	904.04	1,178.34	-274.30	8,802.60	11,783.32	-2,980.72	14,140.00
54090OP - Lodge & Meals	0.00	168.33	-168.33	2,045.84	1,683.34	362.50	2,020.00
54100OP - Misc Expense	0.00	11.67	-11.67	139.82	116.66	23.16	140.00
54182OP - Maintenance of Equipment	3,235.28	5,740.84	-2,505.56	69,167.40	57,408.32	11,759.08	68,890.00
54184OP - Maintenance of Structures	212.49	2,830.00	-2,617.51	24,943.34	28,300.00	-3,356.66	33,960.00
54185OP - Memberships/Certifications	350.00	350.00	0.00	28,160.65	34,860.00	-6,699.35	35,650.00
54190OP - Safety Equipment	6,236.12	671.67	5,564.45	11,818.44	6,716.66	5,101.78	8,060.00
54200OP - Small Tools	26.92	320.83	-293.91	2,646.69	3,208.34	-561.65	3,850.00
54220OP - Supplies	615.83	346.67	269.16	7,270.72	3,466.66	3,804.06	4,160.00
54310OP - Special Dept - Chlorine / Salt	8,173.50	3,355.84	4,817.66	62,960.69	33,558.32	29,402.37	40,270.00
54320OP - Special Dept - Sludge /Chemical	0.00	5,076.66	-5,076.66	43,807.75	50,766.68	-6,958.93	60,920.00
54330OP - Special Dept - Oxygen/Propane	0.00	2,270.00	-2,270.00	8,249.06	4,770.00	3,479.06	4,770.00
54340OP - Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	20,833.34	-20,833.34	25,000.00
54400OP - Training	100.00	1,666.67	-1,566.67	6,571.58	16,666.66	-10,095.08	20,000.00
Total 54-OP - SERVICE AND SUPPLIES - OP	38,438.35	51,344.45	-12,906.10	503,268.12	526,874.10	-23,605.98	625,113.00

Crestline Sanitation District Profit & Loss Budget Performance April 2025

	Apr 25	Budget	\$ Over Budget	Jul '24 - Apr 25	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,226.53	5,954.17	-727.64	53,672.48	59,541.66	-5,869.18	71,450.00
56210OP · Utilities - Electric	9,998.69	12,000.00	-2,001.31	118,852.37	124,000.00	-5,147.63	149,150.00
56220OP · Utilities - Gas	1,093.43	1,240.00	-146.57	5,661.36	7,982.00	-2,320.64	9,080.00
56230OP · Utilities - Water	1,334.92	900.00	434.92	11,482.21	9,070.00	2,412.21	10,970.00
56240OP · Utilities - Trash	767.17	856.67	-89.50	7,586.73	8,566.66	-979.93	10,280.00
56300OP · Refuse Disposal	0.00	0.00	0.00	2,113.54	1,400.00	713.54	1,570.00
Total 56 · UTILITIES - OP	18,420.74	20,950.84	-2,530.10	199,368.69	210,560.32	-11,191.63	252,500.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	22,668.34	22,668.34	0.00	226,683.40	226,683.32	0.08	272,020.00
Total 59-MT · Depreciation - MAINT	22,668.34	22,668.34	0.00	226,683.40	226,683.32	0.08	272,020.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	24,057.50	24,057.50	0.00	240,575.00	240,575.00	0.00	288,690.00
Total 59-OP · DEPR & AMORT - OP	24,057.50	24,057.50	0.00	240,575.00	240,575.00	0.00	288,690.00
Total COGS	281,646.36	310,112.61	-28,466.25	3,277,518.76	3,346,985.57	-69,466.81	3,980,783.00
Gross Profit	-234,361.38	-271,694.37	37,332.99	-41,538.11	-194,574.66	153,036.55	-122,483.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	24,057.99	21,434.62	2,623.37	267,771.42	235,780.76	31,990.66	278,650.00
61020 · Salaries - OT ADM	70.08	104.17	-34.09	406.45	1,041.66	-635.21	1,250.00
61030 · Salaries - VAC ADM	260.90	3,080.00	-2,819.10	4,663.37	30,800.00	-26,136.63	36,960.00
61040 · Salaries - SICK ADM	198.65	694.16	-495.51	2,195.80	6,941.66	-4,745.86	8,330.00
61050 · Salaries - HOLIDAY ADM	538.48	0.00	538.48	15,476.08	15,932.31	-456.23	17,260.00
61100 · Payroll Tax - ADM	673.50	760.76	-87.26	8,297.61	8,368.48	-70.87	9,890.00
61200 · Worker's Comp - ADM	274.87	216.92	57.95	3,014.91	2,386.16	628.75	2,820.00
61300 · Employee Group Insurance - ADM	7,563.01	5,762.50	1,800.51	67,218.37	54,025.00	13,193.37	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	71,547.93	70,416.92	1,131.01	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	2,526.25	2,369.24	157.01	2,800.00
Total 61 · SALARIES AND BENEFIT - ADM	40,332.90	38,670.05	1,662.85	443,118.19	428,062.19	15,056.00	506,730.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	500.00	1,500.00	-1,000.00	5,300.00	15,000.00	-9,700.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	359.65	666.66	-307.01	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	166.66	-166.66	200.00
Total 62 · BOARD EXPENSES	500.00	1,583.34	-1,083.34	5,659.65	15,833.32	-10,173.67	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	6,104.00	-6,104.00	45,042.41	44,620.00	422.41	49,120.00
63200 · County Services	4.00	16.67	-12.67	48.00	166.66	-118.66	200.00
63300 · Legal	0.00	2,500.00	-2,500.00	26,452.55	36,500.00	-10,047.45	50,000.00
63500 · Software Support - ADM	890.53	640.84	249.69	8,704.85	6,408.32	2,296.53	7,690.00
63900 · Other Professional - ADM	11,238.12	4,000.00	7,238.12	35,192.03	33,500.00	1,692.03	39,410.00
Total 63 · PROFESSIONAL SVC - ADM	12,132.65	13,261.51	-1,128.86	115,439.84	121,194.98	-5,755.14	146,420.00

Crestline Sanitation District
Profit & Loss Budget Performance
April 2025

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Accrual Basis

	Apr 25	Budget	\$ Over Budget	Jul '24 - Apr 25	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00	1,555.73	-37.14	4,000.00	13,005.49	-2,265.86	15,490.00
64030 · Bank Charges	1,518.59	561.67	-71.82	10,739.63	5,616.66	1,400.02	6,740.00
64040 · Computer Expense	489.85	570.00	-175.26	4,005.47	5,700.00	-1,694.53	6,840.00
64045 · Due & Subscription	394.74	740.84	699.16	7,920.00	7,408.32	511.68	8,890.00
64080 · Janitorial Service	1,440.00	120.00	313.61	4,955.11	3,375.00	1,580.11	4,340.00
64090 · Lease Equipment - ADM	433.61	0.00	0.00	0.00	0.00	0.00	590.00
64095 · Legal Notice	0.00	592.50	205.10	5,790.54	5,925.00	-134.46	7,110.00
64120 · Office Expense	797.60	487.50	-386.23	4,031.49	4,875.00	-843.51	5,850.00
64130 · Office Supplies	101.27	5.00	-5.00	8.07	50.00	-41.93	60.00
64135 · Penalties	0.00	432.50	87.24	5,276.48	4,325.00	951.48	5,190.00
64140 · Pest Control	519.74	200.00	-200.00	15,345.64	16,680.00	-1,334.36	20,030.00
64150 · Postage & Delivery	0.00	250.00	3,940.71	9,449.22	10,300.00	-850.78	10,800.00
64160 · Printing & Publications	4,190.71	862.50	-290.50	7,114.82	8,625.00	-1,510.18	10,350.00
64170 · Public Relation	572.00	210.00	18.71	2,304.92	2,100.00	204.92	2,520.00
64180 · Maintenance of Equipment	228.71	666.67	-418.96	8,484.97	6,666.66	1,818.31	8,000.00
64190 · Maintenance of Structure	247.71	416.67	-416.67	1,055.40	4,166.66	-3,111.26	5,000.00
64230 · Training	0.00	25.00	-25.00	0.00	250.00	-250.00	300.00
64240 · Travel	0.00	100.00	-32.39	1,803.86	1,000.00	803.86	1,200.00
64245 · Lodge - Meals	67.61	216.92	-6.92	2,130.00	2,386.16	-256.16	2,820.00
66000 · Payroll Expenses	210.00	8,013.50	3,598.64	101,432.30	102,454.95	-1,022.65	122,120.00
Total 64 · SERVICES AND SUPPLIES - ADM	11,612.14	0.00	3,598.64	101,432.30	102,454.95	-1,022.65	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	5,666.70	5,666.66	0.04	6,800.00
Total 69 · DEPR & AMORT - ADM	566.67	566.67	0.00	5,666.70	5,666.66	0.04	6,800.00
Total Expense	65,144.36	62,095.07	3,049.29	671,316.68	673,212.10	-1,895.42	805,560.00
Net Ordinary Income	-299,505.74	-333,789.44	34,283.70	-712,854.79	-867,786.76	154,931.97	-928,043.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	585,447.72	550,000.00	35,447.72	1,664,780.46	1,589,900.00	74,880.46	1,618,900.00
71300 · Prop Taxes-PRI SEC & UNSEC	188.16	1,100.00	-911.84	16,437.87	26,850.00	-10,412.13	29,000.00
71500 · Int & Pen Delinquent Taxes	55.28	119.00	-63.72	1,524.64	1,646.00	-121.36	1,900.00
Total 71 · PROP TAXES	585,691.16	551,219.00	34,472.16	1,682,742.97	1,618,396.00	64,346.97	1,649,800.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	42.00	-37.06	10,790.00	10,900.00	-110.00	10,900.00
72300 · Special Assessment-DELQ&PENALTY	4.94	2,650.00	-64.25	403.86	352.00	51.86	500.00
72500 · Special Assessment SU01-DLO&PEN	2,585.75	2,650.00	-64.25	10,346.76	13,800.00	-3,453.24	19,300.00
Total 72 · SPECIAL ASSESSMENTS	2,590.69	2,692.00	-101.31	21,540.62	25,052.00	-3,511.38	30,700.00

Crestline Sanitation District Profit & Loss Budget Performance

April 2025

	Apr 25	Budget	\$ Over Budget	Jul '24 - Apr 25	YTD Budget	\$ Over Budget	Annual Budget
73 - GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	4,605.58	4,700.00	-94.42	9,400.00
Total 73 - GRANTS AND AIDS	0.00	0.00	0.00	4,605.58	4,700.00	-94.42	9,400.00
76 - CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	18,704.55	0.00	18,704.55	0.00
Total 76 - CONNECTION FEE	0.00	0.00	0.00	18,704.55	0.00	18,704.55	0.00
79 - OTHER INCOMES							
77000 · Interest Income	40,575.04	10,608.34	29,966.70	365,020.95	106,083.32	258,937.63	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	15,345.35	0.00	15,345.35	143,213.74	0.00	143,213.74	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	55,920.39	10,608.34	45,312.05	512,864.78	106,083.32	406,781.46	127,600.00
Total Other Income	644,202.24	564,519.34	79,682.90	2,240,458.50	1,754,231.32	486,227.18	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	98.00	0.00	98.00	0.00
84000 · Tax Deduction	1,463.94	1,200.00	263.94	4,182.17	3,780.00	402.17	4,100.00
Total 80 - OTHER EXPENSES	1,463.94	1,200.00	263.94	4,280.17	3,780.00	500.17	4,100.00
90 - CAPITAL PROJECTS							
900001 · N.O.V. incl Slip Lining&Manhole	3,930.00			231,133.22	260,000.00	-28,866.78	260,000.00
900002 · SCADA System Upgrades	5,489.16			36,445.86	37,000.00	-554.14	37,000.00
900003 · Vehicle Replacement / Purchase	70,041.94			70,041.94	75,000.00	-4,958.06	75,000.00
900004 · Misc. / Emergency Upgrades	0.00			0.00	100,000.00	-100,000.00	100,000.00
900009 · Farm Management Plan	0.00			0.00	20,000.00	-20,000.00	20,000.00
922101 · HC Engineering & Mgmt	11,466.86			92,085.44			
922105 · HC Dewatering Bldg & Clarifier	85,729.82			641,219.30			
924103 · HC Washer Compactor	0.00			62,634.01			
924202 · SC Recirculation Pumps	64,748.38			64,748.38			
925101 · HC Road Repairs	0.00			0.00	60,000.00	-60,000.00	60,000.00
925102 · HC & SC Entry Doors	0.00			0.00	40,000.00	-40,000.00	40,000.00
925201 · SC Slope Repair	0.00			257,131.49	500,000.00	-242,868.51	500,000.00
925202 · SC Road Repairs	0.00			0.00	60,000.00	-60,000.00	60,000.00
925203 · SC Slope Engineering	0.00			84,870.25	150,000.00	-65,129.75	150,000.00
925301 · CH Track Lining	0.00			0.00	150,000.00	-150,000.00	150,000.00
999999 · Capital Projects Offset	-241,406.16			-1,540,309.89	-1,452,000.00	-88,309.89	-1,452,000.00
Total 90 - CAPITAL PROJECTS	0.00			0.00	0.00	0.00	0.00
Total Other Expense	1,463.94	1,200.00	263.94	4,280.17	3,780.00	500.17	4,100.00
Net Other Income	642,738.30	563,319.34	79,418.96	2,236,178.33	1,750,451.32	485,727.01	1,813,400.00
Net Income	343,232.56	229,529.90	113,702.66	1,523,323.54	882,664.56	640,658.98	885,357.00

**Crestline Sanitation District
Statement of Cash Flows
April 2025**

	Apr 25
OPERATING ACTIVITIES	
Net Income	343,232.56
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	105,398.45
12100 · A/R - Pilot Rock	1,950.00
12400 · COBRA Receivable	-3,167.20
12410 · COBRA Dental	-240.13
12700 · Pumped Waste	863.40
13300 · SU01-Delinq Tax Roll Receivable	170,407.90
13350 · SS01 - Sewer Availability Recv	1,920.50
14100 · Prepaid Expense	-632.67
14200 · Prepaid Insurance	15,079.36
14300 · Prepaid Worker's Comp	12,858.56
20000 · Accounts Payable	-14,765.74
21600 · Employee Appreciation Fund	200.00
22000 · Payroll Liabilities	5.53
22100 · Payroll Tax Payable	-376.14
22200 · Retirement Payable	-18,555.92
Net cash provided by Operating Activities	614,178.46
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	-5,489.16
17377 · Vehicle Replacement	-70,041.94
17850 · N.O.V.	-3,930.00
17890 · HC Dewatering Bldg & Clarifier	-85,729.82
17891 · HC Engineering & Mgmt	-11,466.86
17900 · SC Recirculation Pumps	-64,748.38
Net cash provided by Investing Activities	-194,113.65
Net cash increase for period	420,064.81
Cash at beginning of period	14,718,967.88
Cash at end of period	15,139,032.69

