



# Crestline Sanitation District

## Executive Summary - March 2025

### SUMMARY STATEMENT OF NET POSITION

	3/31/2025	3/31/2024	Change	Avg. Last 12 Mo.
Cash and investments	\$ 14,718,968	\$ 11,952,607	\$ 2,766,361	\$ 13,963,284
Receivables	1,466,056	1,337,123	128,933	1,143,114
Other current assets	104,737	109,173	(4,436)	48,899
<b>Total current assets</b>	<b>16,289,761</b>	<b>13,398,903</b>	<b>2,890,858</b>	<b>15,155,297</b>
Capital assets, net	22,393,101	21,648,610	744,491	21,567,325
Deferred outflows of resources	1,690,358	1,863,924	(173,566)	1,863,924
<b>Total Assets and Deferred Outflows of Resources</b>	<b>40,373,220</b>	<b>36,911,437</b>	<b>3,461,783</b>	<b>38,586,546</b>
Current liabilities	153,520	212,783	(59,263)	222,262
Noncurrent liabilities	13,939,687	12,001,821	1,937,866	13,322,601
Deferred inflows of resources	1,569,983	1,695,741	(125,758)	1,695,742
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>15,663,190</b>	<b>13,910,345</b>	<b>1,752,845</b>	<b>15,240,605</b>
<b>Net Position</b>	<b>\$ 24,710,030</b>	<b>\$ 23,001,092</b>	<b>\$ 1,708,938</b>	<b>\$ 23,345,941</b>

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

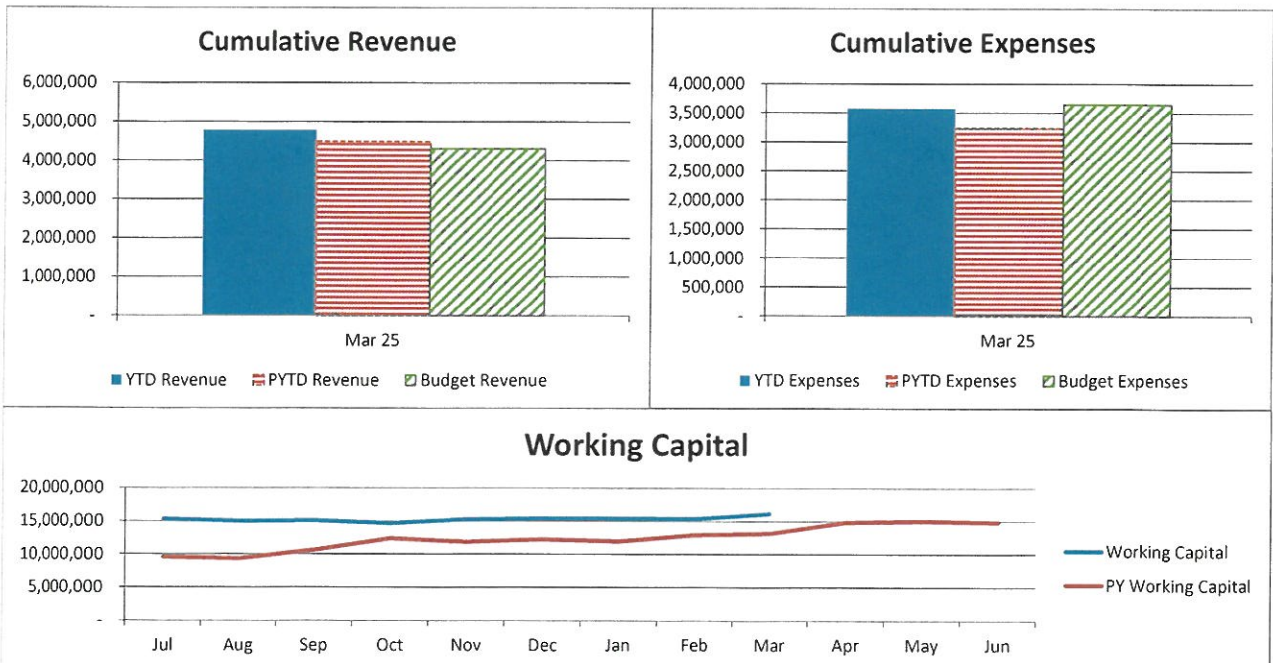
	Mar 2025	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 592,905	\$ 3,188,920	\$ 3,113,993	\$ 74,927
Operating expenses	(393,435)	(2,976,961)	(3,036,873)	59,912
Administrative expenses	(68,113)	(597,938)	(611,117)	13,179
Other income	138,565	1,596,255	1,189,712	406,543
Other expenses	(254)	(2,718)	(2,580)	(138)
<b>Change in net position</b>	<b>\$ 269,668</b>	<b>\$ 1,207,558</b>	<b>\$ 653,135</b>	<b>\$ 554,423</b>

### LIQUIDITY RATIOS

	3/31/2025	3/31/2024	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	95.9	56.2	39.7	79.1
Current ratio (current assets / current liabilities)	106.1	63.0	43.1	87.9
Working capital (current assets - current liabilities)	\$ 16,136,241	\$ 13,186,120	\$ 2,950,121	\$ 15,231,266

### CAPITAL BUDGET

	Mar 2025	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 8,414	\$ 681,281	\$ 1,992,600	\$ 1,311,319
Master Plan Projects	47,687	636,108	6,000,000	5,363,892





**Crestline Sanitation District  
Balance Sheet**  
As of March 31, 2025

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Accrual Basis

Mar 31, 25

<b>ASSETS</b>		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	2,128,194.20	
10200 · Cash in Bank - Payroll	25,983.28	
10500 · Petty Cash	169.30	
10600 · Change Fund	300.00	
<b>Total 10 · CASH AND CASH EQUIVALENT</b>		<b>2,154,646.78</b>
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF		
11010 · CWSRF Reserve Fund - in LAIF	420,102.00	
11000 · Cash in Bank - LAIF - Other	812,461.75	
<b>Total 11000 · Cash in Bank - LAIF</b>		<b>1,232,563.75</b>
11101 · Investments - Wealth&Fiduciary	9,362,580.07	
11200 · Investments - CalTRUST	1,969,177.28	
<b>Total 11 · INVESTMENTS</b>		<b>12,564,321.10</b>
<b>Total Checking/Savings</b>		<b>14,718,967.88</b>
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	535,884.28	
12100 · AVR - Pilot Rock	2,587.54	
12400 · COBRA Receivable	2,302.20	
12410 · COBRA Dental	271.84	
12700 · Pumped Waste	1,143.65	
<b>Total 12 · ACCTS RECEIVABLE</b>		<b>542,189.51</b>
<b>Total Accounts Receivable</b>		<b>542,189.51</b>
Other Current Assets		
12900 · Inventory		14,448.96
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	316,508.88	
13350 · SS01 - Sewer Availability Recv	8,049.27	
13400 · Accrued Interest -CalTRUST/LAIF	29,800.72	
13500 · Accrued A/R	569,507.93	
<b>Total 13 · OTHER RECEIVABLE</b>		<b>923,866.80</b>

**Crestline Sanitation District  
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As of March 31, 2025**

	Mar 31, 25
<b>14 · PREPAID</b>	
14100 · Prepaid Expense	632.68
14200 · Prepaid Insurance	78,705.74
14300 · Prepaid Worker's Comp	10,949.10
<b>Total 14 · PREPAID</b>	90,287.52
<b>Total Other Current Assets</b>	1,028,603.28
<b>Total Current Assets</b>	16,289,760.67
<b>Fixed Assets</b>	
<b>15 · CAPITAL ASSETS</b>	
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
<b>Total 15 · CAPITAL ASSETS</b>	33,633,500.80
<b>16 · ACCM DEPRECIATIONS</b>	
16200 · Accm.Depr - Improvement to Land	-16,469,405.28
16300 · Accm Depr - Structures & Imprv	-6,541,943.03
16400 · Accm Depr - Vehicles	-1,123,179.55
16500 · Accm Depr - Equipment	-571,606.94
16800 · Accm. Amortization	-256,929.64
16900 · Accm Depr - Capital Lease Asset	-51,518.45
16910 · Accm Amortization Right-of-Use	-3,908.16
<b>Total 16 · ACCM DEPRECIATIONS</b>	-25,018,491.05
<b>Total Fixed Assets</b>	8,615,009.75
<b>Other Assets</b>	
<b>17 · CIP</b>	
17220 · Slip Lining & Manhole Raising	186,513.00
17340 · SCADA System	60,785.77
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	106,549.75
17890 · HC Dewatering Bldg & Clarifier	10,676,733.74
17891 · HC Engineering & Mgmt	1,400,688.12
17894 · HC Muffin Monster	36,823.82
17898 · HC Washer Compactor	62,634.01

**Crestline Sanitation District  
Balance Sheet  
As of March 31, 2025**

	Mar 31, 25
17900 · SC Recirculation Pumps	2,037.15
17901 · SC Slope Engineering	342,001.74
<b>Total 17 · CIP</b>	<b>13,778,091.65</b>
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	348,073.00
19830 · Deferred Outflows - Actuarial	458,972.00
19850 · Deferred Outflow-OPEB Actuarial	883,313.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	<b>1,690,358.00</b>
Total Other Assets	15,468,449.65
<b>TOTAL ASSETS</b>	<b>40,373,220.07</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	402.47
20000 · Accounts Payable	402.47
Total Accounts Payable	402.47
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	4,005.36
21600 · Employee Appreciation Fund	3,128.87
Total 21 · OTHER CURRENT LIAB.	7,134.23
<b>22 · PR LIABILITIES</b>	
22000 · Payroll Liabilities	-1,334.15
22200 · Retirement Payable	18,555.92
Total 22 · PR LIABILITIES	17,221.77
<b>23 · ACCRUED LIABILITIES</b>	
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 March 31, 2025**

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Accrual Basis

	Mar 31, 25
<b>24 · OTHER LIABILITIES</b>	
25920 · Current Portion-Compensated Abs	29,713.61
25970 · Curr Portion of Lease Liability	5,358.67
<b>Total 24 · OTHER LIABILITIES</b>	<b>35,072.28</b>
<b>Total Other Current Liabilities</b>	<b>153,117.44</b>
<b>Total Current Liabilities</b>	<b>153,519.91</b>
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
27100 · Loan Payable - SRF	11,629,839.00
27300 · Capital Lease Obligation	-4,123.36
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
<b>Total 27 · LONG TERM LIABILITIES</b>	<b>13,939,686.88</b>
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	407,711.00
29850 · Deferred Inflows-OPEB Actuarial	1,162,272.00
<b>Total 29 · DEFERRED INFLOWS</b>	<b>1,569,983.00</b>
<b>Total Long Term Liabilities</b>	<b>15,509,669.88</b>
<b>Total Liabilities</b>	<b>15,663,189.79</b>
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
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
<b>Total 34000 · Board Designated Reserves</b>	<b>15,324,135.00</b>
<b>Total 30 · NET ASSETS</b>	<b>23,502,472.18</b>

**Crestline Sanitation District**  
**Balance Sheet**  
As of March 31, 2025

	Mar 31, 25
Net Income	1,207,558.10
Total Equity	24,710,030.28
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>40,373,220.07</b>





## Crestline Sanitation District Profit & Loss Budget Performance March 2025

	Mar 25	Budget	\$ Over Budget	Jul '24 - Mar 25	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 - REVENUE							
41000 - Sewer Service Fees	589,791.45	595,336.19	-5,544.74	2,921,876.25	2,945,125.32	-23,249.07	3,547,500.00
42000 - Sewer Penalties	-150.49	140.00	-290.49	94,402.40	75,600.00	18,802.40	141,900.00
43000 - Pumped Waste Permits	2,599.14	2,000.00	599.14	32,472.32	26,495.35	5,976.97	39,700.00
44000 - Permit & Inspection Fees	0.00	205.00	-205.00	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	650.00	650.00	0.00	5,480.76	5,850.00	-369.24	7,800.00
48000 - Other Service Fees	15.00	0.00	15.00	210.00	60.00	150.00	100.00
49000 - Other Charges	0.00	0.00	0.00	800.00	0.00	800.00	0.00
<b>Total 40 - REVENUE</b>	<b>592,905.10</b>	<b>598,331.19</b>	<b>-5,426.09</b>	<b>3,188,919.63</b>	<b>3,113,992.67</b>	<b>74,926.96</b>	<b>3,858,300.00</b>
<b>Total Income</b>	<b>592,905.10</b>	<b>598,331.19</b>	<b>-5,426.09</b>	<b>3,188,919.63</b>	<b>3,113,992.67</b>	<b>74,926.96</b>	<b>3,858,300.00</b>
Cost of Goods Sold							
51-MT - Salaries & Benefit - MAINT							
51010MT - Salaries - REG	34,673.44	46,869.20	-12,195.76	227,080.05	312,461.52	-85,381.47	406,200.00
51020MT - Salaries - OT	1,225.08	41.67	1,183.41	2,850.93	374.99	2,475.94	500.00
51030MT - Salaries - VAC	13,086.83	2,317.81	10,769.02	26,858.45	12,496.76	14,361.69	26,790.00
51040MT - Salaries - SICK	2,583.58	1,800.00	783.58	13,344.98	17,600.00	-4,255.02	22,190.00
51050MT - Salaries - HOLIDAY	1,696.59	0.00	1,696.59	19,756.03	24,000.00	-4,243.97	25,900.00
51060MT - Salaries - ON CALL / STANDBY	2,535.00	2,595.89	-60.89	21,776.25	20,995.23	781.02	27,730.00
51070MT - Salaries - CALL BACK	646.38	166.67	479.71	3,208.30	1,499.99	1,708.31	2,000.00
51100MT - Payroll Tax	1,029.12	786.39	242.73	8,382.58	7,528.95	853.63	10,180.00
51150MT - Unemployment Expense	0.00	266.66	-266.66	0.00	2,400.02	-2,400.02	3,200.00
51200MT - Worker's Comp	7,179.79	5,320.40	1,859.39	44,494.76	35,469.24	9,025.52	46,110.00
51300MT - Employee Group Insurance	6,298.03	7,400.00	-1,101.97	65,650.47	64,200.00	1,450.47	86,400.00
51350MT - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT - Retirement	13,058.96	14,008.80	-949.84	85,697.73	93,392.28	-7,694.55	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	2,680.00	6,933.00	-4,253.00	49,520.00	41,601.00	7,919.00	62,400.00
51600MT - Nationwide ER Match	342.75	461.50	-118.75	2,301.75	3,076.90	-775.15	4,000.00
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>87,035.55</b>	<b>88,967.99</b>	<b>-1,932.44</b>	<b>570,922.28</b>	<b>637,096.88</b>	<b>-66,174.60</b>	<b>845,010.00</b>
51-OP - SALARIES & BENEFIT - OP							
51010OP - Salaries - REG	84,872.74	85,978.80	-1,106.06	576,555.38	573,192.28	3,363.10	745,150.00
51020OP - Salaries - OT	1,229.60	541.67	687.93	3,047.93	4,874.99	-1,827.06	6,500.00
51030OP - Salaries - VAC	5,600.10	4,500.00	1,100.10	58,665.73	43,800.00	14,865.73	56,340.00
51040OP - Salaries - SICK	3,034.61	3,399.17	-364.56	33,327.96	30,592.49	2,735.47	40,790.00
51050OP - Salaries - HOLIDAY	2,412.13	0.00	2,412.13	41,592.32	43,956.92	-2,364.60	47,620.00
51060OP - Salaries - ON CALL / STANDBY	5,580.00	3,466.67	2,113.33	31,502.50	31,199.99	302.51	41,600.00
51070OP - Salaries - Call Back	346.20	166.66	179.54	4,591.16	1,500.02	3,091.14	2,000.00
51100OP - Payroll Tax	1,758.68	2,149.60	-390.92	11,435.61	14,330.76	-2,895.15	18,630.00
51200OP - Worker's Comp	12,792.24	6,050.00	6,742.24	85,011.08	54,450.00	30,561.08	72,600.00
51300OP - Employee Group Insurance	13,867.42	13,620.00	247.42	129,093.13	116,940.00	12,153.13	157,810.00
51350OP - OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP - Retirement	23,799.60	26,838.50	-3,038.90	164,008.34	178,923.10	-14,914.76	232,600.00
51450OP - Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP - Seasonal OP Workers	3,862.50	2,080.00	1,782.50	17,625.00	18,720.00	-1,095.00	24,960.00
51600OP - Nationwide ER Match	161.25	115.38	45.87	1,230.00	1,153.86	76.14	1,500.00
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>159,317.07</b>	<b>148,906.45</b>	<b>10,410.62</b>	<b>1,157,686.14</b>	<b>1,113,634.41</b>	<b>44,051.73</b>	<b>1,448,100.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**March 2025**

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04/01/25  
Accrual Basis

	Mar 25	Budget	\$ Over Budget	Jul '24 - Mar 25	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT - PROFESSIONAL SVC-MAINT</b>							
53400MT - Laboratory Analysis	0.00	0.00	0.00	0.00	0.00	0.00	60.00
53900MT - Other Professional Svc	101.80	276.67	-174.87	2,495.43	2,489.99	5.44	3,320.00
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	<b>101.80</b>	<b>276.67</b>	<b>-174.87</b>	<b>2,495.43</b>	<b>2,489.99</b>	<b>5.44</b>	<b>3,380.00</b>
<b>53-OP - PROFESSIONAL SVC - OP</b>							
53300OP - Engineering	0.00	3,333.33	-3,333.33	0.00	30,000.01	-30,000.01	40,000.00
53400OP - Laboratory Analysis	6,085.86	6,280.83	-194.97	53,263.09	56,527.51	-3,264.42	75,370.00
53700OP - Permits & Fees	0.00	1,710.00	-1,710.00	64,151.60	58,810.00	5,341.60	60,410.00
53800OP - Software Support	188.41			2,152.98			
53900OP - Other Professional	0.00	588.33	-588.33	983.00	5,295.01	-4,312.01	7,060.00
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	<b>6,274.27</b>	<b>11,912.49</b>	<b>-5,638.22</b>	<b>120,650.67</b>	<b>150,632.53</b>	<b>-30,081.86</b>	<b>182,840.00</b>
<b>54-MT - SERVICE AND SUPPLIES - MAINT</b>							
54021MT - Auto Expense - Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54060MT - Equipment Rental	0.00	125.00	-125.00	17,555.00	1,125.00	16,430.00	1,500.00
54080MT - Clothing & Laundry	565.10	1,221.67	-656.57	11,641.43	10,994.99	646.44	14,660.00
54100MT - Misc Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54170MT - Auto Expense - General	799.85	2,383.33	-1,583.48	11,105.09	21,450.01	-10,344.92	28,600.00
54182MT - Maintenance of Equipment	5,479.96	785.83	4,694.13	18,701.76	7,072.51	11,629.25	9,430.00
54184MT - Maintenance of Structures	110.71	163.33	-52.62	1,951.89	1,470.01	481.88	1,960.00
54200MT - Small Tools	64.63	250.83	-186.20	193.22	2,257.51	-2,064.29	3,010.00
54210MT - Supplies - Shop	3.50	185.00	-181.50	1,705.27	1,665.00	40.27	2,220.00
54220MT - Supplies - Field	487.01	145.83	341.18	2,347.24	1,312.51	1,034.73	1,750.00
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	<b>7,510.76</b>	<b>5,260.82</b>	<b>2,249.94</b>	<b>65,200.90</b>	<b>47,347.54</b>	<b>17,853.36</b>	<b>63,130.00</b>
<b>54-OP - SERVICE AND SUPPLIES - OP</b>							
54021OP - Auto Expense - Fuel	8,526.17	2,986.67	5,529.50	24,235.12	26,969.99	-2,734.87	35,960.00
54023OP - Auto Expense - General	0.00	2,618.33	-2,618.33	21,754.59	23,565.01	-1,810.42	31,420.00
54030OP - Communication	1,612.20	442.50	1,169.70	10,584.78	3,982.50	6,602.28	5,310.00
54040OP - Due & Subscription	0.00	4.17	-4.17	0.00	37.49	-37.49	50.00
54050OP - Equipment Purchase	10,717.54	416.67	10,300.87	14,394.95	3,749.99	10,644.96	5,000.00
54060OP - Equipment Rental	678.80	224.17	454.63	678.80	2,017.49	-1,338.69	2,690.00
54070OP - Insurance	11,134.16	15,262.75	-4,128.59	101,207.44	137,364.75	-36,157.31	183,153.00
54075OP - Insurance - Vehicle	3,945.20	3,308.34	636.86	35,506.80	29,774.98	5,731.82	39,700.00
54080OP - Clothing & Laundry	697.15	1,178.34	-481.19	7,728.53	10,604.98	-2,876.45	14,140.00
54090OP - Lodge & Meals	0.00	168.33	-168.33	2,045.84	1,515.01	530.83	2,020.00
54100OP - Misc Expense	0.00	11.67	-11.67	139.82	104.99	34.83	140.00
54182OP - Maintenance of Equipment	5,156.10	5,740.84	-584.74	63,722.63	51,667.48	12,055.15	68,890.00
54184OP - Maintenance of Structures	5,234.79	2,830.00	2,404.79	23,749.73	25,470.00	-1,720.27	33,960.00
54185OP - Memberships/Certifications	1,165.00	806.00	359.00	27,810.65	34,510.00	-6,699.35	35,650.00
54190OP - Safety Equipment	817.97	146.30	671.67	5,543.98	6,044.99	-501.01	8,060.00
54200OP - Small Tools	373.38	320.83	52.55	2,523.52	2,887.51	-363.99	3,850.00
54220OP - Supplies	437.32	346.67	91.25	6,921.47	3,119.99	3,801.48	4,160.00
54310OP - Special Dept - Chlorine / Salt	6,472.99	3,355.84	3,117.15	54,233.67	30,202.48	24,031.19	40,270.00
54320OP - Special Dept - Sludge /Chemical	6,344.32	5,076.66	1,267.66	41,135.75	45,690.02	-4,554.27	60,920.00
54330OP - Special Dept - Oxygen/Propane	0.00	0.00	0.00	8,249.06	2,500.00	5,749.06	4,770.00
54340OP - Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	18,750.01	-18,750.01	25,000.00
54400OP - Training	132.25	1,666.67	-1,534.42	6,471.58	14,999.99	-8,528.41	20,000.00
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	<b>63,445.94</b>	<b>49,530.45</b>	<b>13,915.49</b>	<b>458,638.71</b>	<b>475,529.65</b>	<b>-16,890.94</b>	<b>625,113.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
 March 2025

3:00 PM  
 04/01/25  
 Accrual Basis

	Mar 25	Budget	\$ Over Budget	Jul '24 - Mar 25	YTD Budget	\$ Over Budget	Annual Budget
<b>56 - UTILITIES - OP</b>							
56100OP · Telephone	5,134.78	5,954.17	-819.39	48,445.95	53,587.49	-5,141.54	71,450.00
56210OP · Utilities - Electric	14,257.40	10,000.00	4,257.40	108,853.68	112,000.00	-3,146.32	149,150.00
56220OP · Utilities - Gas	1,224.04	2,000.00	-775.96	4,567.93	6,742.00	-2,174.07	9,080.00
56230OP · Utilities - Water	1,640.54	900.00	740.54	10,147.29	8,170.00	1,977.29	10,970.00
56240OP · Utilities - Trash	767.17	856.67	-89.50	6,819.56	7,709.99	-890.43	10,280.00
56300OP · Refuse Disposal	0.00	0.00	0.00	2,100.00	1,400.00	700.00	1,570.00
<b>Total 56 · UTILITIES - OP</b>	<b>23,023.93</b>	<b>19,710.84</b>	<b>3,313.09</b>	<b>180,934.41</b>	<b>189,609.48</b>	<b>-8,675.07</b>	<b>252,500.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	22,668.34	22,668.34	0.00	204,015.06	204,014.98	0.08	272,020.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>22,668.34</b>	<b>22,668.34</b>	<b>0.00</b>	<b>204,015.06</b>	<b>204,014.98</b>	<b>0.08</b>	<b>272,020.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	24,057.50	24,057.50	0.00	216,517.50	216,517.50	0.00	288,690.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>24,057.50</b>	<b>24,057.50</b>	<b>0.00</b>	<b>216,517.50</b>	<b>216,517.50</b>	<b>0.00</b>	<b>288,690.00</b>
<b>Total COGS</b>	<b>393,435.16</b>	<b>371,291.55</b>	<b>22,143.61</b>	<b>2,976,961.10</b>	<b>3,036,872.96</b>	<b>-59,911.86</b>	<b>3,980,783.00</b>
<b>Gross Profit</b>	<b>199,469.94</b>	<b>227,039.64</b>	<b>-27,569.70</b>	<b>211,958.53</b>	<b>77,119.71</b>	<b>134,838.82</b>	<b>-122,483.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	35,438.66	32,151.90	3,286.76	243,713.43	214,346.14	29,367.29	278,650.00
61020 · Salaries - OT ADM	42.05	104.17	-62.12	336.37	937.49	-601.12	1,250.00
61030 · Salaries - VAC ADM	0.00	3,080.00	-3,080.00	4,402.47	27,720.00	-23,317.53	36,960.00
61040 · Salaries - SICK ADM	900.56	694.16	206.40	1,997.15	6,247.50	-4,250.35	8,330.00
61050 · Salaries - HOLIDAY ADM	1,244.80	0.00	1,244.80	14,937.60	15,932.31	-994.71	17,260.00
61100 · Payroll Tax - ADM	851.25	1,141.20	-289.95	7,624.11	7,607.72	16.39	9,890.00
61200 · Worker's Comp - ADM	411.84	325.40	86.44	2,740.04	2,169.24	570.80	2,820.00
61300 · Employee Group Insurance - ADM	6,754.98	5,762.50	992.48	59,655.36	48,262.50	11,392.86	65,550.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	9,698.13	9,602.30	95.83	65,082.51	64,015.38	1,067.13	83,220.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	345.00	323.10	21.90	2,296.25	2,153.86	142.39	2,800.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>55,687.27</b>	<b>53,184.73</b>	<b>2,502.54</b>	<b>402,785.29</b>	<b>389,392.14</b>	<b>13,393.15</b>	<b>506,730.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	100.00	1,500.00	-1,400.00	4,800.00	13,500.00	-8,700.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	359.65	599.99	-240.34	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	149.99	-149.99	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>100.00</b>	<b>1,583.34</b>	<b>-1,483.34</b>	<b>5,159.65</b>	<b>14,249.98</b>	<b>-9,090.33</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	10,000.00	-10,000.00	37,009.91	38,516.00	-1,506.09	49,120.00
63200 · County Services	2.00	16.67	-14.67	44.00	149.99	-105.99	200.00
63300 · Legal	0.00	3,000.00	-3,000.00	26,452.55	34,000.00	-7,547.45	50,000.00
63500 · Software Support - ADM	1,306.33	640.84	665.49	7,814.32	5,767.48	2,046.84	7,690.00
63900 · Other Professional - ADM	666.78	4,500.00	-3,833.22	23,953.91	29,500.00	-5,546.09	39,410.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>1,975.11</b>	<b>18,157.51</b>	<b>-16,182.40</b>	<b>95,274.69</b>	<b>107,933.47</b>	<b>-12,658.78</b>	<b>146,420.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
**March 2025**

3:00 PM  
04/01/25  
Accrual Basis

	Mar 25	Budget	\$ Over Budget	Jul '24 - Mar 25	YTD Budget	\$ Over Budget	Annual Budget
<b>64 - SERVICES AND SUPPLIES - ADM</b>							
64023 - Auto Expense - General - ADM	600.00	822.34	-175.71	3,600.00	11,449.76	-2,228.72	15,490.00
64030 - Bank Charges	646.63	561.67	1,016.44	9,221.04	5,054.99	1,471.84	6,740.00
64040 - Computer Expense	1,578.11	570.00	-325.03	6,526.83	5,130.00	-1,519.27	6,840.00
64045 - Due & Subscription	244.97	740.84	-20.84	3,610.73	6,667.48	-187.48	8,890.00
64080 - Janitorial Service	720.00	120.00	313.61	6,480.00	3,255.00	1,266.50	4,340.00
64090 - Lease Equipment - ADM	433.61	0.00	0.00	4,521.50	0.00	0.00	590.00
64095 - Legal Notice	0.00	592.50	-38.94	0.00	5,332.50	-339.56	7,110.00
64120 - Office Expense	553.56	487.50	-360.76	3,858.48	4,387.50	-529.02	5,850.00
64130 - Office Supplies	126.74	5.00	5.00	8.07	45.00	-36.93	60.00
64135 - Penalties	0.00	432.50	300.24	4,756.74	3,892.50	864.24	5,190.00
64140 - Pest Control	732.74	3,150.00	-150.00	15,345.64	16,480.00	-1,134.36	20,030.00
64150 - Postage & Delivery	3,000.00	250.00	-250.00	5,258.51	10,050.00	-4,791.49	10,800.00
64160 - Printing & Publications	0.00	862.50	-290.50	6,542.82	7,762.50	-1,219.68	10,350.00
64170 - Public Relation	572.00	210.00	18.71	2,076.21	1,890.00	186.21	2,520.00
64180 - Maintenance of Equipment	228.71	666.67	-666.67	8,107.64	5,999.99	2,107.65	8,000.00
64190 - Maintenance of Structure	0.00	416.67	-416.67	1,055.40	3,749.99	-2,694.59	5,000.00
64230 - Training	0.00	25.00	-25.00	0.00	225.00	-225.00	300.00
64240 - Travel	0.00	100.00	-62.97	1,736.25	900.00	836.25	1,200.00
64245 - Lodge - Meals	37.03	325.40	-15.40	1,920.00	2,169.24	-249.24	2,820.00
66000 - Payroll Expenses	310.00	10,338.59	-554.49	89,618.80	94,441.45	-4,822.65	122,120.00
<b>Total 64 - SERVICES AND SUPPLIES - ADM</b>	<b>9,784.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,490.00</b>
<b>68 - BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,490.00</b>
68100 - Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	4,490.00
<b>Total 68 - BAD DEBTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,490.00</b>
<b>69 - DEPR &amp; AMORT - ADM</b>	<b>566.67</b>	<b>566.67</b>	<b>0.00</b>	<b>5,100.03</b>	<b>5,099.99</b>	<b>0.04</b>	<b>6,800.00</b>
69100 - Depreciation - ADM	566.67	566.67	0.00	5,100.03	5,099.99	0.04	6,800.00
<b>Total 69 - DEPR &amp; AMORT - ADM</b>	<b>566.67</b>	<b>566.67</b>	<b>0.00</b>	<b>5,100.03</b>	<b>5,099.99</b>	<b>0.04</b>	<b>6,800.00</b>
<b>Total Expense</b>	<b>68,113.15</b>	<b>83,830.84</b>	<b>-15,717.69</b>	<b>597,938.46</b>	<b>611,117.03</b>	<b>-13,178.57</b>	<b>805,560.00</b>
<b>Net Ordinary Income</b>	<b>131,356.79</b>	<b>143,208.80</b>	<b>-11,852.01</b>	<b>-385,979.93</b>	<b>-533,997.32</b>	<b>148,017.39</b>	<b>-928,043.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
71 - PROP TAXES							
71100 - Prop Taxes - CURR SEC & UNSEC1%	101,265.07	112,000.00	-10,734.93	1,079,332.74	1,039,900.00	39,432.74	1,618,900.00
71300 - Prop Taxes-PRI SEC & UNSEC	777.09	750.00	27.09	16,249.71	25,750.00	-9,500.29	29,000.00
71500 - Int & Pen Delinquent Taxes	159.69	109.00	50.69	1,469.36	1,527.00	-57.64	1,900.00
<b>Total 71 - PROP TAXES</b>	<b>102,201.85</b>	<b>112,859.00</b>	<b>-10,657.15</b>	<b>1,097,051.81</b>	<b>1,067,177.00</b>	<b>29,874.81</b>	<b>1,649,800.00</b>
<b>72 - SPECIAL ASSESSMENTS</b>							
72100 - Special Assessment - CURRENT	0.00	80.00	-25.17	10,790.00	10,900.00	-110.00	10,900.00
72300 - Special Assessment-DELQ&PENALTY	54.83	900.00	2,217.36	398.92	310.00	88.92	500.00
72500 - Special Assessment SU01-DLQ&PEN	3,117.36	980.00	2,192.19	7,761.01	11,150.00	-3,388.99	19,300.00
<b>Total 72 - SPECIAL ASSESSMENTS</b>	<b>3,172.19</b>	<b>980.00</b>	<b>2,192.19</b>	<b>18,949.93</b>	<b>22,360.00</b>	<b>-3,410.07</b>	<b>30,700.00</b>

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
 March 2025

3:00 PM  
 04/01/25  
 Accrual Basis

	Mar 25	Budget	\$ Over Budget	Jul '24 - Mar 25	YTD Budget	\$ Over Budget	Annual Budget
<b>73 - GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	4,605.58	4,700.00	-94.42	9,400.00
<b>Total 73 - GRANTS AND AIDS</b>	0.00	0.00	0.00	4,605.58	4,700.00	-94.42	9,400.00
<b>76 - CONNECTION FEE</b>							
76000 · Connection Fees	0.00	0.00	0.00	18,704.55	0.00	18,704.55	0.00
<b>Total 76 - CONNECTION FEE</b>	0.00	0.00	0.00	18,704.55	0.00	18,704.55	0.00
<b>79 - OTHER INCOMES</b>							
77000 · Interest Income	25,524.11	10,608.34	14,915.77	324,445.91	95,474.98	228,970.93	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	7,666.32	0.00	7,666.32	127,868.39	0.00	127,868.39	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
<b>Total 79 - OTHER INCOMES</b>	33,190.43	10,608.34	22,582.09	456,944.39	95,474.98	361,469.41	127,600.00
<b>Total Other Income</b>	138,564.47	124,447.34	14,117.13	1,596,256.26	1,189,711.98	406,544.28	1,817,500.00
<b>Other Expense</b>							
<b>80 - OTHER EXPENSES</b>							
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	253.75	280.00	-26.25	2,718.23	2,580.00	138.23	4,100.00
<b>Total 80 - OTHER EXPENSES</b>	253.75	280.00	-26.25	2,718.23	2,580.00	138.23	4,100.00
<b>90 - CAPITAL PROJECTS</b>							
900001 · N.O.V.	3,930.00			40,690.22	260,000.00	-219,309.78	260,000.00
900002 · SCADA System Upgrades	1,353.18			30,890.81	37,000.00	-6,109.19	37,000.00
900003 · Vehicle Replacement / Purchase	0.00			0.00	75,000.00	-75,000.00	75,000.00
900004 · Miscellaneous 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
900011 · Slip Lining & Manhole Raising	0.00			186,513.00			
922101 · HC Engineering & Mgmt	8,116.00			80,618.58	60,000.00	-60,000.00	60,000.00
922105 · HC Dewatering Bldg & Clarifier	39,571.27			555,489.48	40,000.00	-40,000.00	40,000.00
924103 · HC Washer Compactor	3,131.22			62,634.01	60,000.00	-60,000.00	60,000.00
925101 · HC Road Repairs	0.00			0.00	40,000.00	-40,000.00	40,000.00
925102 · HC & SC Entry Doors	0.00			84,870.25	150,000.00	-65,129.75	150,000.00
925204 · SC Slope Engineering	0.00			257,131.49	500,000.00	-242,868.51	500,000.00
925206 · SC Slope Repair	0.00			0.00	60,000.00	-60,000.00	60,000.00
925207 · SC Road Repairs	0.00			0.00	150,000.00	-150,000.00	150,000.00
925304 · CH Track Lining	0.00			-1,298,837.84	-1,452,000.00	153,162.16	-1,452,000.00
999999 · Capital Projects Offset	-56,101.67			0.00	0.00	0.00	0.00
<b>Total 90 - CAPITAL PROJECTS</b>	0.00			0.00	0.00	0.00	0.00
<b>Total Other Expense</b>	253.75	280.00	-26.25	2,718.23	2,580.00	138.23	4,100.00
<b>Net Other Income</b>	138,310.72	124,167.34	14,143.38	1,593,538.03	1,187,131.98	406,406.05	1,813,400.00
<b>Net Income</b>	<b>269,667.51</b>	<b>267,376.14</b>	<b>2,291.37</b>	<b>1,207,558.10</b>	<b>653,134.66</b>	<b>554,423.44</b>	<b>885,357.00</b>



## Crestline Sanitation District Statement of Cash Flows March 2025

	Mar 25
<b>OPERATING ACTIVITIES</b>	
Net Income	269,667.51
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-190,302.38
12100 · A/R - Pilot Rock	-650.00
12200 · A/R - Cleghorn	131,925.90
12400 · COBRA Receivable	3,167.20
12410 · COBRA Dental	240.13
12700 · Pumped Waste	492.93
13300 · SU01-Delinq Tax Roll Receivable	14,127.17
13350 · SS01 - Sewer Availability Recv	1,025.05
14100 · Prepaid Expense	316.33
14200 · Prepaid Insurance	15,079.36
14300 · Prepaid Worker's Comp	20,383.87
20000 · Accounts Payable	-17,119.33
21600 · Employee Appreciation Fund	-270.01
22000 · Payroll Liabilities	237.89
22200 · Retirement Payable	18,555.92
<b>Net cash provided by Operating Activities</b>	<b>266,877.54</b>
<b>INVESTING ACTIVITIES</b>	
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	-1,353.18
17850 · N.O.V.	-3,930.00
17890 · HC Dewatering Bldg & Clarifier	-8,116.00
17891 · HC Engineering & Mgmt	-39,571.27
17898 · HC Washer Compactor	-3,131.22
<b>Net cash provided by Investing Activities</b>	<b>-8,809.16</b>
<b>FINANCING ACTIVITIES</b>	
27100 · Loan Payable - SRF	474,042.00
<b>Net cash provided by Financing Activities</b>	<b>474,042.00</b>
<b>Net cash increase for period</b>	<b>732,110.38</b>
<b>Cash at beginning of period</b>	<b>13,986,857.50</b>
<b>Cash at end of period</b>	<b>14,718,967.88</b>

