

Crestline Sanitation District

Executive Summary - January 2026

SUMMARY STATEMENT OF NET POSITION

	1/31/2026	1/31/2025	Change	Avg. Last 12 Mo.
Cash and investments	\$ 15,487,392	\$ 14,063,697	\$ 1,423,695	\$ 14,848,780
Receivables	1,601,434	1,388,587	212,847	1,371,056
Other current assets	195,391	168,722	26,669	82,100
Total current assets	17,284,217	15,621,006	1,663,211	16,301,936
Capital assets, net	22,496,773	22,421,460	75,313	22,483,468
Deferred outflows of resources	1,314,282	1,690,358	(376,076)	1,690,358
Total Assets and Deferred Outflows of Resources	41,095,272	39,732,824	1,362,448	40,475,762
Current liabilities	559,466	175,944	383,522	165,874
Noncurrent liabilities	13,056,375	13,466,465	(410,090)	13,843,730
Deferred inflows of resources	1,343,898	1,569,983	(226,085)	1,569,983
Total Liabilities and Deferred Inflows of Resources	14,959,739	15,212,392	(252,653)	15,579,587
Net Position	\$ 26,135,533	\$ 24,520,432	\$ 1,615,101	\$ 24,896,175

SUMMARY STATEMENT OF CHANGES IN NET POSITION

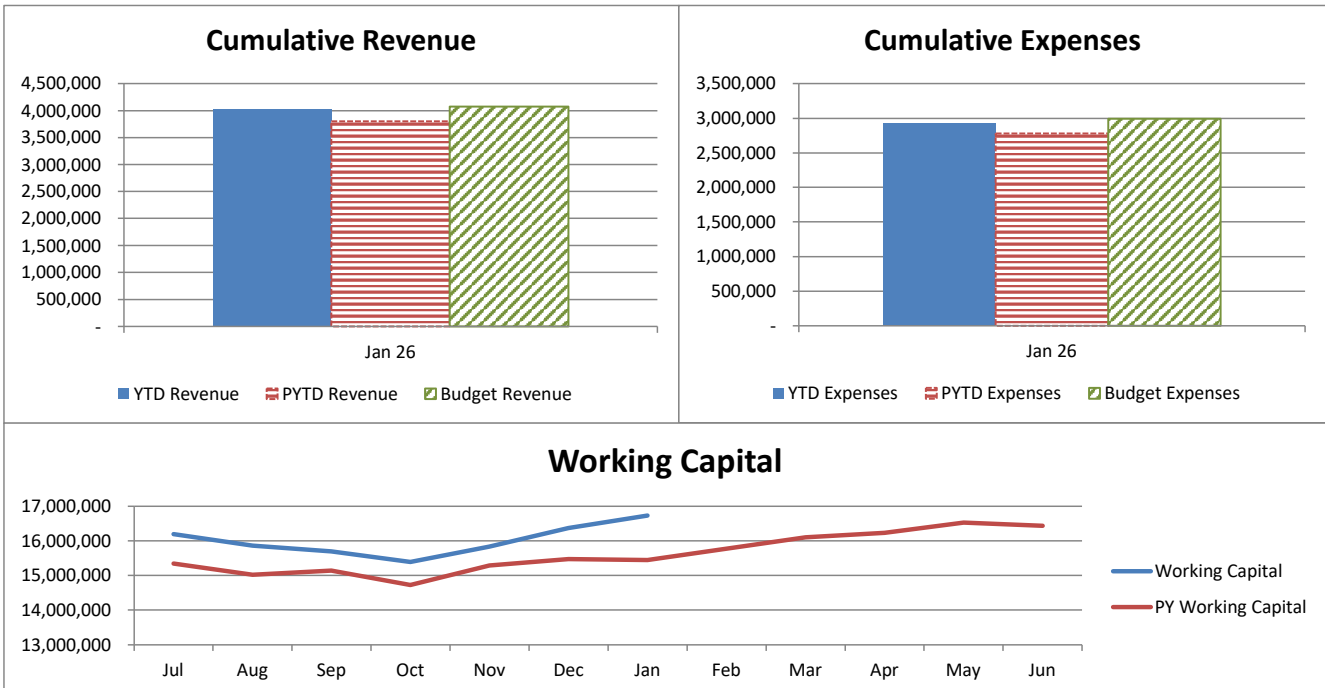
	Jan 2026	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 625,131	\$ 2,664,610	\$ 2,723,620	\$ (59,010)
Operating expenses	(294,037)	(2,259,337)	(2,390,127)	130,790
Administrative expenses	(64,805)	(570,658)	(555,228)	(15,430)
Other income	76,199	1,362,090	1,146,730	215,360
Other expenses	-	(103,785)	(47,296)	(56,489)
Change in net position	\$ 342,488	\$ 1,092,920	\$ 877,699	\$ 215,221

LIQUIDITY RATIOS

	1/31/2026	1/31/2025	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	27.7	79.9	(52.2)	52.5
Current ratio (current assets / current liabilities)	30.9	88.8	(57.9)	57.9
Working capital (current assets - current liabilities)	\$ 16,724,751	\$ 15,445,062	\$ 1,279,689	\$ 16,061,482

CAPITAL BUDGET

	Jan 2026	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 24,652	\$ 323,387	\$ 980,200	\$ 656,813
Master Plan Projects	6,186	11,587	4,808,000	4,796,413



Crestline Sanitation District
Balance Sheet
 As of January 31, 2026

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	2,411,708.94
10200 · Cash in Bank - Payroll	75,939.99
10500 · Petty Cash	169.30
10600 · Change Fund	300.00
	2,488,118.23
Total 10 · CASH AND CASH EQUIVALENT	2,488,118.23
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	
11005 · LAIF - Fair Value Adj	1,510.65
11010 · CWSRF Reserve Fund - in LAIF	448,056.00
11000 · Cash in Bank - LAIF - Other	853,928.37
	1,303,495.02
Total 11000 · Cash in Bank - LAIF	1,303,495.02
11101 · Investments - Wealth&Fiduciary	9,654,600.05
11200 · Investments - CalTRUST	2,041,178.76
	12,999,273.83
Total 11 · INVESTMENTS	12,999,273.83
Total Checking/Savings	15,487,392.06
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	481,429.46
12100 · A/R - Pilot Rock	1,300.00
12200 · A/R - Cleghorn	109,956.96
12400 · COBRA Receivable	3,410.86
12410 · COBRA Dental	376.05
12700 · Pumped Waste	1,745.11
	598,218.44
Total 12 · ACCTS RECEIVABLE	598,218.44
Total Accounts Receivable	598,218.44
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	375,893.51
13350 · SS01 - Sewer Availability Recv	10,131.04
13400 · Accrued Interest -CalTRUST/LAIF	13,787.54
13500 · Accrued A/R	603,947.46
13700 · Other Receivables	-543.66
	1,003,215.89
Total 13 · OTHER RECEIVABLE	1,003,215.89

Crestline Sanitation District
Balance Sheet
As of January 31, 2026

	Jan 31, 26
14 · PREPAID	
14100 · Prepaid Expense	316.38
14200 · Prepaid Insurance	138,237.75
14300 · Prepaid Worker's Comp	42,387.64
	180,941.77
Total 14 · PREPAID	180,941.77
Total Other Current Assets	1,198,606.62
Total Current Assets	17,284,217.12
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,783,456.73
15300 · Structures & Improvements	13,955,460.76
15400 · Vehicles	1,471,251.79
15500 · Equipments	740,312.49
15800 · Intangible Asset	263,528.78
15910 · Right-of-Use Asset	13,190.30
	34,453,325.16
Total 15 · CAPITAL ASSETS	34,453,325.16
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,557,630.11
16300 · Accm Depr - Structures & Imprv	-6,826,843.54
16400 · Accm Depr - Vehicles	-1,192,145.14
16500 · Accm Depr - Equipment	-592,318.93
16800 · Accm. Amortization	-255,912.23
16900 · Accm Depr - Capital Lease Asset	-4,623.43
16910 · Accm Amortization Right-of-Use	-6,839.28
	-25,436,312.66
Total 16 · ACCM DEPRECIATIONS	-25,436,312.66
Total Fixed Assets	9,017,012.50
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	3,930.00
17340 · SCADA System	45,556.81
17344 · Scissor Lift	22,457.38
17345 · Miscellaneous Upgrades	56,673.28
17377 · Vehicle Replacement	108,400.00
17400 · CH Track Lining	9,092.09
17500 · HC WWTP Retaining Walls	51,625.00
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	32,848.11
17880 · Seal Coating & Striping	12,280.00
17890 · HC Dewatering Bldg & Clarifier	10,762,463.56
17891 · HC Engineering & Mgmt	1,432,840.95

Crestline Sanitation District
Balance Sheet
 As of January 31, 2026

	Jan 31, 26
17901 · SC Slope Repair & Engineering	30,000.00
17905 · SC Huber Rotamat Repairs	8,268.96
Total 17 · CIP	13,479,760.69
19 · DEFERRED OUTFLOWS	
19810 · Deferred Outflows - ER Contribu	357,456.00
19830 · Deferred Outflows - Actuarial	316,199.00
19850 · Deferred Outflow-OPEB Actuarial	640,627.00
Total 19 · DEFERRED OUTFLOWS	1,314,282.00
Total Other Assets	14,794,042.69
TOTAL ASSETS	41,095,272.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	1,608.64
Total Accounts Payable	1,608.64
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	4,131.68
21600 · Employee Appreciation Fund	1,959.81
Total 21 · OTHER CURRENT LIAB.	6,091.49
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-1,729.55
Total 22 · PR LIABILITIES	-1,729.55
23 · ACCRUED LIABILITIES	
23100 · Accrued Payroll	77,081.60
23150 · Accrued Payroll Tax	1,206.06
23200 · Accrued Retirement	16,982.25
23250 · Accrued Worker's Comp	6,464.28
23300 · Accrued Interest Expense	77,379.77
Total 23 · ACCRUED LIABILITIES	179,113.96

Crestline Sanitation District
Balance Sheet
As of January 31, 2026

	Jan 31, 26
24 · OTHER LIABILITIES	
25910 · Current Portion-Loan Payable	343,009.00
25920 · Current Portion-Compensated Abs	28,426.12
25970 · Curr Portion of Lease Liability	2,946.41
Total 24 · OTHER LIABILITIES	374,381.53
Total Other Current Liabilities	557,857.43
Total Current Liabilities	559,466.07
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	11,391,533.46
27110 · Less Current Portion - SRF Loan	-343,009.00
27310 · Lease Liabilities	6,417.56
27400 · Employee Compensated Abs-LT	113,704.43
27450 · Compensated Abs - Payroll Tax	2,060.87
27700 · OPEB Obligation	773,377.00
27800 · Pension Liability	1,115,237.00
27970 · Less Curr Portion of Lease Liab	-2,946.41
Total 27 · LONG TERM LIABILITIES	13,056,374.91
29 · DEFERRED INFLOWS	
29830 · Deferred Inflows - Actuarial	313,715.00
29850 · Deferred Inflows-OPEB Actuarial	1,030,183.00
Total 29 · DEFERRED INFLOWS	1,343,898.00
Total Long Term Liabilities	14,400,272.91
Total Liabilities	14,959,738.98
Equity	
30 · NET ASSETS	
31000 · Net Investment in Capital Asset	10,703,070.12
33000 · Unrestricted Net Assets	-3,510,151.77
34000 · Board Designated Reserves	
34100 · Contingency & Operating Reserve	2,244,811.00
34300 · Replacement Reserve	6,298,760.00
34400 · Catastrophic Reserve	5,517,924.00
34500 · Curr Yr Capital Budget Reserve	3,788,200.00
Total 34000 · Board Designated Reserves	17,849,695.00
Total 30 · NET ASSETS	25,042,613.35

Crestline Sanitation District
Balance Sheet
As of January 31, 2026

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Accrual Basis

	Jan 31, 26
Net Income	1,092,919.98
Total Equity	26,135,533.33
TOTAL LIABILITIES & EQUITY	41,095,272.31

Crestline Sanitation District Profit & Loss Budget Performance January 2026

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	620,202.52	725,000.00	-104,797.48	2,453,601.65	2,564,700.46	-111,098.81	4,242,800.46
42000 · Sewer Penalties	-208.48	100.00	-308.48	66,373.68	67,400.00	-1,026.32	160,800.00
43000 · Pumped Waste Permits	4,487.31	2,393.62	2,093.69	29,836.06	25,511.27	4,324.79	45,700.00
44000 · Permit & Inspection Fees	0.00	183.33	-183.33	876.00	1,283.35	-407.35	2,200.00
46000 · Cleghorn State Reimbursement	0.00	60,000.00	-60,000.00	109,956.96	60,000.00	49,956.96	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	3,941.92	4,550.00	-608.08	7,800.00
48000 · Other Service Fees	0.00	25.00	-25.00	24.00	175.00	-151.00	300.00
49000 · Other Charges	0.00			0.00	0.00	0.00	0.00
Total 40 · REVENUE	625,131.35	788,351.95	-163,220.60	2,664,610.27	2,723,620.08	-59,009.81	4,579,600.46
Total Income	625,131.35	788,351.95	-163,220.60	2,664,610.27	2,723,620.08	-59,009.81	4,579,600.46
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	22,776.08	32,628.46	-9,852.38	213,498.94	244,713.46	-31,214.52	424,170.00
51020MT · Salaries - OT	100.91	150.00	-49.09	868.67	2,030.00	-1,161.33	3,130.00
51030MT · Salaries - VAC	3,785.76	1,350.96	2,434.80	14,008.93	9,206.83	4,802.10	25,310.00
51040MT · Salaries - SICK	568.41	2,348.04	-1,779.63	4,718.08	13,229.59	-8,511.51	23,030.00
51050MT · Salaries - HOLIDAY	6,762.56	4,136.92	2,625.64	17,329.60	23,166.76	-5,837.16	26,890.00
51060MT · Salaries - ON CALL / STANDBY	2,755.00	2,080.00	675.00	15,465.00	14,560.00	905.00	24,960.00
51070MT · Salaries - CALL BACK	478.96	166.67	312.29	2,230.02	1,166.69	1,063.33	2,000.00
51100MT · Payroll Tax	530.57	806.92	-276.35	3,813.83	6,051.92	-2,238.09	10,490.00
51150MT · Unemployment Expense	0.00	266.65	-266.65	8,183.03	1,866.67	6,316.36	3,200.00
51200MT · Worker's Comp	2,326.73	2,858.46	-531.73	17,520.04	21,438.46	-3,918.42	37,160.00
51300MT · Employee Group Insurance	5,886.26	7,467.50	-1,581.24	41,111.69	52,272.50	-11,160.81	89,610.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,164.64	8,909.24	-744.60	60,078.50	66,819.24	-6,740.74	115,820.00
51450MT · Pension Expense - MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500MT · Seasonal MT Workers	3,014.00	0.00	3,014.00	25,454.00	0.00	25,454.00	62,400.00
51600MT · Nationwide ER Match	223.50	173.84	49.66	1,574.25	1,303.84	270.41	2,260.00
Total 51-MT · Salaries & Benefit - MAINT	57,373.38	63,343.66	-5,970.28	425,854.58	457,825.96	-31,971.38	850,430.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	41,032.49	58,035.38	-17,002.89	394,175.83	435,265.38	-41,089.55	754,460.00
51020OP · Salaries - OT	1,167.57	541.67	625.90	4,616.87	3,791.69	825.18	6,500.00
51030OP · Salaries - VAC	4,994.42	4,637.50	356.92	35,061.35	32,462.50	2,598.85	55,650.00
51040OP · Salaries - SICK	3,219.14	2,655.32	563.82	22,451.03	19,747.15	2,703.88	41,290.00
51050OP · Salaries - HOLIDAY	14,762.56	8,035.00	6,727.56	36,728.96	42,849.95	-6,120.99	48,210.00
51060OP · Salaries - ON CALL / STANDBY	3,135.00	3,466.67	-331.67	25,207.50	24,266.65	940.85	41,600.00
51070OP · Salaries - Call Back	562.92	166.67	396.25	4,669.90	1,166.65	3,503.25	2,000.00
51100OP · Payroll Tax	1,473.65	1,447.70	25.95	10,355.37	10,857.70	-502.33	18,820.00
51200OP · Worker's Comp	4,349.61	4,776.16	-426.55	35,496.17	35,821.16	-324.99	62,090.00
51300OP · Employee Group Insurance	17,133.61	12,300.83	4,832.78	110,892.56	86,105.81	24,786.75	147,610.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	13,169.40	16,762.30	-3,592.90	114,938.23	125,717.30	-10,779.07	217,910.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	600.00	2,080.00	-1,480.00	9,675.00	14,560.00	-4,885.00	24,960.00
51600OP · Nationwide ER Match	127.50	113.28	14.22	956.25	848.28	107.97	1,470.00
Total 51-OP · SALARIES & BENEFIT - OP	105,727.87	115,018.48	-9,290.61	805,225.02	833,460.22	-28,235.20	1,422,570.00

Crestline Sanitation District Profit & Loss Budget Performance January 2026

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53400MT · Laboratory Analysis	0.00	5.83	-5.83	0.00	40.83	-40.83	70.00
53900MT · Other Professional Svc	613.47	291.67	321.80	2,536.77	2,041.65	495.12	3,500.00
Total 53-MT · PROFESSIONAL SVC-MAINT	613.47	297.50	315.97	2,536.77	2,082.48	454.29	3,570.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	1,666.00	-1,666.00	0.00	11,666.00	-11,666.00	20,000.00
53400OP · Laboratory Analysis	7,745.34	6,936.60	808.74	48,978.34	45,938.57	3,039.77	75,920.00
53700OP · Permits & Fees	958.00	1,885.00	-927.00	63,324.47	62,561.40	763.07	69,040.00
53800OP · Software Support	1,011.99	1,537.00	-525.01	7,083.93	10,759.00	-3,675.07	18,450.00
53900OP · Other Professional	0.00	292.50	-292.50	9,085.50	2,047.50	7,038.00	3,510.00
Total 53-OP · PROFESSIONAL SVC - OP	9,715.33	12,317.10	-2,601.77	128,472.24	132,972.47	-4,500.23	186,920.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54021MT · Auto Expense - Fuel	0.00			0.00	0.00	0.00	0.00
54060MT · Equipment Rental	0.00	125.00	-125.00	0.00	875.00	-875.00	1,500.00
54070MT · Insurance	0.00			884.04			
54080MT · Clothing & Laundry	1,043.91	1,190.76	-146.85	10,266.94	8,930.76	1,336.18	15,480.00
54170MT · Auto Expense - General	0.00	1,736.67	-1,736.67	5,289.66	12,156.69	-6,867.03	20,840.00
54182MT · Maintenance of Equipment	166.67	1,843.33	-1,676.66	6,772.38	12,903.33	-6,130.95	22,120.00
54184MT · Maintenance of Structures	195.10	214.19	-19.09	5,606.33	1,499.19	4,107.14	2,570.00
54200MT · Small Tools	92.42	250.00	-157.58	482.57	1,750.00	-1,267.43	3,000.00
54210MT · Supplies - Shop	0.00	198.33	-198.33	1,282.65	1,388.35	-105.70	2,380.00
54220MT · Supplies - Field	0.00	80.00	-80.00	3,485.66	1,489.87	1,995.79	2,470.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	1,498.10	5,638.28	-4,140.18	34,070.23	40,993.19	-6,922.96	70,360.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	2,626.50	2,935.00	-308.50	19,945.21	20,545.00	-599.79	35,220.00
54023OP · Auto Expense - General	31.43	2,591.67	-2,560.24	19,945.27	18,141.65	1,803.62	31,100.00
54030OP · Communication	1,428.99	1,709.17	-280.18	9,999.68	11,964.15	-1,964.47	20,510.00
54040OP · Due & Subscription	0.00			113.00	0.00	113.00	0.00
54050OP · Equipment Purchase	427.88	833.33	-405.45	10,832.75	5,833.31	4,999.44	10,000.00
54060OP · Equipment Rental	1,004.20	416.67	587.53	5,925.70	2,916.65	3,009.05	5,000.00
54070OP · Insurance	11,134.16	17,638.92	-6,504.76	77,939.12	123,472.40	-45,533.28	211,667.00
54075OP · Insurance - Vehicle	3,945.20	3,975.83	-30.63	27,616.40	27,830.81	-214.41	47,710.00
54080OP · Clothing & Laundry	1,504.39	1,150.00	354.39	11,124.00	8,575.00	2,549.00	14,850.00
54090OP · Lodge & Meals	0.00	0.00	0.00	1,845.49	1,730.00	115.49	2,130.00
54100OP · Misc Expense	0.00	12.50	-12.50	0.00	87.50	-87.50	150.00
54182OP · Maintenance of Equipment	8,938.12	7,083.37	1,854.75	49,933.25	49,583.35	349.90	85,000.00
54184OP · Maintenance of Structures	7,187.38	2,821.67	4,365.71	28,036.68	19,751.65	8,285.03	33,860.00
54185OP · Memberships/Certifications	877.00	417.00	460.00	34,631.00	26,397.00	8,234.00	30,400.00
54190OP · Safety Equipment	871.60	661.67	209.93	5,146.81	4,631.69	515.12	7,940.00
54200OP · Small Tools	105.94	416.67	-310.73	5,018.26	2,916.65	2,101.61	5,000.00
54220OP · Supplies	335.96	696.67	-360.71	4,480.39	4,876.65	-396.26	8,360.00
54310OP · Special Dept - Chlorine / Salt	7,702.30	5,626.67	2,075.63	49,609.55	39,386.65	10,222.90	67,520.00
54320OP · Special Dept - Sludge /Chemical	0.00	4,932.50	-4,932.50	26,020.70	34,527.50	-8,506.80	59,190.00
54330OP · Special Dept - Oxygen/Propane	0.00	920.83	-920.83	2,794.03	6,445.85	-3,651.82	11,050.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	14,583.31	-14,583.31	25,000.00
54400OP · Training	2,972.00	1,666.67	1,305.33	10,545.92	11,666.65	-1,120.73	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	51,093.05	58,590.14	-7,497.09	401,503.21	435,863.42	-34,360.21	731,657.00

Crestline Sanitation District Profit & Loss Budget Performance January 2026

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,366.47	6,685.14	-1,318.67	36,704.16	43,042.13	-6,337.97	72,940.00
56210OP · Utilities - Electric	12,808.63	12,000.00	808.63	79,669.18	89,610.00	-9,940.82	160,610.00
56220OP · Utilities - Gas	1,127.07	1,187.63	-60.56	2,414.12	2,696.26	-282.14	7,600.00
56230OP · Utilities - Water	1,113.60	1,187.50	-73.90	8,157.76	8,312.50	-154.74	14,250.00
56240OP · Utilities - Trash	873.90	860.83	13.07	5,984.11	6,025.81	-41.70	10,330.00
56300OP · Refuse Disposal	0.00	208.33	-208.33	1,665.02	1,458.31	206.71	2,500.00
Total 56 · UTILITIES - OP	21,289.67	22,129.43	-839.76	134,594.35	151,145.01	-16,550.66	268,230.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	22,668.34	20,910.83	1,757.51	158,678.38	146,375.81	12,302.57	250,930.00
Total 59-MT · Depreciation - MAINT	22,668.34	20,910.83	1,757.51	158,678.38	146,375.81	12,302.57	250,930.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	24,057.50	27,058.33	-3,000.83	168,402.50	189,408.31	-21,005.81	324,700.00
Total 59-OP · DEPR & AMORT - OP	24,057.50	27,058.33	-3,000.83	168,402.50	189,408.31	-21,005.81	324,700.00
Total COGS	294,036.71	325,303.75	-31,267.04	2,259,337.28	2,390,126.87	-130,789.59	4,109,367.00
Gross Profit	331,094.64	463,048.20	-131,953.56	405,272.99	333,493.21	71,779.78	470,233.46
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	19,260.00	24,291.54	-5,031.54	186,538.00	182,186.54	4,351.46	315,790.00
61020 · Salaries - OT ADM	41.21	69.00	-27.79	396.68	345.00	51.68	690.00
61030 · Salaries - VAC ADM	0.00	3,525.83	-3,525.83	36,368.24	24,680.85	11,687.39	42,310.00
61040 · Salaries - SICK ADM	3,973.28	778.33	3,194.95	11,524.13	5,448.35	6,075.78	9,340.00
61050 · Salaries - HOLIDAY ADM	5,768.32	3,010.76	2,757.56	15,052.22	16,860.28	-1,808.06	19,570.00
61100 · Payroll Tax - ADM	791.11	863.08	-71.97	6,686.44	6,473.08	213.36	11,220.00
61200 · Worker's Comp - ADM	166.58	193.08	-26.50	1,314.84	1,448.08	-133.24	2,510.00
61300 · Employee Group Insurance - ADM	7,043.42	5,870.00	1,173.42	47,179.18	37,070.00	10,109.18	66,420.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	7,312.24	7,056.92	255.32	54,724.49	52,926.92	1,797.57	91,740.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	243.53	230.00	13.53	1,738.53	1,725.00	13.53	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	44,599.69	45,888.54	-1,288.85	361,522.75	329,164.10	32,358.65	562,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	400.00	1,500.00	-1,100.00	2,900.00	10,500.00	-7,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	173.86	466.65	-292.79	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	400.00	1,583.34	-1,183.34	3,073.86	11,083.30	-8,009.44	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	1,830.00	-1,830.00	38,682.50	33,241.00	5,441.50	59,790.00
63200 · County Services	0.00	8.00	-8.00	6.00	58.00	-52.00	100.00
63300 · Legal	0.00	5,000.00	-5,000.00	19,053.52	37,000.00	-17,946.48	75,000.00
63500 · Software Support - ADM	666.33	1,235.00	-568.67	7,219.31	8,645.00	-1,425.69	14,820.00
63900 · Other Professional - ADM	3,568.58	7,130.00	-3,561.42	32,427.91	49,910.00	-17,482.09	85,560.00
Total 63 · PROFESSIONAL SVC - ADM	4,234.91	15,203.00	-10,968.09	97,389.24	128,854.00	-31,464.76	235,270.00

Crestline Sanitation District Profit & Loss Budget Performance January 2026

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00	400.00	0.00	2,600.00	2,800.00	-200.00	4,800.00
64030 · Bank Charges	804.55	590.66	213.89	7,515.42	8,307.14	-791.72	13,930.00
64040 · Computer Expense	1,572.39	719.17	853.22	6,652.43	5,034.15	1,618.28	8,630.00
64045 · Due & Subscription	2,244.97	1,307.00	937.97	18,277.26	9,149.00	9,128.26	15,684.00
64080 · Janitorial Service	720.00	761.67	-41.67	5,040.00	5,331.65	-291.65	9,140.00
64090 · Lease Equipment - ADM	456.24	578.33	-122.09	4,697.09	4,048.31	648.78	6,940.00
64095 · Legal Notice	0.00			200.00	620.00	-420.00	620.00
64120 · Office Expense	1,092.52	592.50	500.02	6,008.64	4,147.50	1,861.14	7,110.00
64130 · Office Supplies	1,019.58	465.83	553.75	3,511.56	3,260.85	250.71	5,590.00
64135 · Penalties	0.00	2.50	-2.50	0.00	17.50	-17.50	30.00
64140 · Pest Control	994.00	550.00	444.00	9,418.16	3,850.00	5,568.16	6,600.00
64150 · Postage & Delivery	3,000.00	3,000.00	0.00	9,894.50	12,300.00	-2,405.50	19,850.00
64160 · Printing & Publications	0.00	525.83	-525.83	7,099.07	3,680.85	3,418.22	6,310.00
64170 · Public Relation	1,144.00	799.17	344.83	4,541.37	5,594.15	-1,052.78	9,590.00
64180 · Maintenance of Equipment	0.00	210.00	-210.00	228.71	1,470.00	-1,241.29	2,520.00
64190 · Maintenance of Structure	1,340.00	500.00	840.00	15,704.01	5,500.00	10,204.01	8,000.00
64230 · Training	0.00	363.64	-363.64	936.00	3,181.80	-2,245.80	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	175.00	-175.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	741.73	700.00	41.73	1,200.00
66000 · Payroll Expenses	215.00	225.00	-10.00	1,640.00	1,575.00	65.00	2,700.00
Total 64 · SERVICES AND SUPPLIES - ADM	15,003.25	11,716.30	3,286.95	104,705.95	80,742.90	23,963.05	134,544.00
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	769.17	-202.50	3,966.69	5,384.15	-1,417.46	9,230.00
69210 · Amortization - Lease ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 69 · DEPR & AMORT - ADM	566.67	769.17	-202.50	3,966.69	5,384.15	-1,417.46	9,230.00
Total Expense	64,804.52	75,160.35	-10,355.83	570,658.49	555,228.45	15,430.04	965,114.00
Net Ordinary Income	266,290.12	387,887.85	-121,597.73	-165,385.50	-221,735.24	56,349.74	-494,880.54
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	41,779.72	25,600.00	16,179.72	995,201.66	901,785.00	93,416.66	1,683,300.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	687.35	-687.35	0.00	15,318.13	-15,318.13	19,800.00
71500 · Int & Pen Delinquent Taxes	0.00	83.34	-83.34	0.00	1,188.77	-1,188.77	1,900.00
Total 71 · PROP TAXES	41,779.72	26,370.69	15,409.03	995,201.66	918,291.90	76,909.76	1,705,000.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00			10,660.00	10,800.00	-140.00	10,800.00
72300 · Special Assessment-DELQ&PENALTY	0.00	0.00	0.00	0.00	300.00	-300.00	600.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	2,285.71	-2,285.71	0.00	4,571.42	-4,571.42	16,000.00
Total 72 · SPECIAL ASSESSMENTS	0.00	2,285.71	-2,285.71	10,660.00	15,671.42	-5,011.42	27,400.00

Crestline Sanitation District Profit & Loss Budget Performance January 2026

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	3,254.51	-3,254.51	0.00	4,749.62	-4,749.62	9,400.00
Total 73 · GRANTS AND AIDS	0.00	3,254.51	-3,254.51	0.00	4,749.62	-4,749.62	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	41,331.08	29,691.67	11,639.41	287,063.98	207,841.65	79,222.33	356,300.00
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	-6,912.55	0.00	-6,912.55	54,201.52	0.00	54,201.52	0.00
79200 · Worker's Comp Insurance Claim	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79500 · Other Income	0.00	25.00	-25.00	0.00	175.00	-175.00	300.00
Total 79 · OTHER INCOMES	34,418.53	29,716.67	4,701.86	341,265.50	208,016.65	133,248.85	356,600.00
Total Other Income	76,198.25	61,627.58	14,570.67	1,362,090.80	1,146,729.59	215,361.21	2,098,400.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00	2,968.42	-2,968.42	103,785.32	20,778.90	83,006.42	35,621.00
83000 · Election Cost	0.00			0.00	25,000.00	-25,000.00	25,000.00
84000 · Tax Deduction	0.00	216.67	-216.67	0.00	1,516.65	-1,516.65	2,600.00
Total 80 · OTHER EXPENSES	0.00	3,185.09	-3,185.09	103,785.32	47,295.55	56,489.77	63,221.00
90 · CAPITAL PROJECTS							
900001 · N.O.V. incl Slip Lining&Manhole	8,431.00	5,022.22	3,408.78	36,778.11	35,155.54	1,622.57	265,200.00
900002 · SCADA System Upgrades	4,627.10	3,250.00	1,377.10	45,556.81	22,750.00	22,806.81	39,000.00
900003 · Vehicle Replacement / Purchase	0.00	0.00	0.00	108,400.00	110,000.00	-1,600.00	110,000.00
900004 · Misc. / Emergency Upgrades	7,600.00	4,166.67	3,433.33	50,173.28	29,166.65	21,006.63	50,000.00
900009 · Farm Management Plan	0.00	1,666.67	-1,666.67	0.00	11,666.65	-11,666.65	20,000.00
922101 · HC Engineering & Mgmt	1,911.00	0.00	1,911.00	11,587.20	0.00	11,587.20	0.00
922105 · HC Dewatering Bldg & Clarifier	0.00	0.00	0.00	0.00	0.00	0.00	0.00
924202 · SC Recirculation Pumps	0.00	0.00	0.00	0.00	0.00	0.00	0.00
925101 · HC Road Repairs	0.00	0.00	0.00	0.00	0.00	0.00	2,131,000.00
925103 · HC WWTP Retaining Walls	0.00			51,625.00			
925201 · SC Slope Repair	0.00			30,000.00			
925301 · CH Track Lining	0.00	0.00	0.00	5,402.36	0.00	5,402.36	2,000,000.00
925501 · Sewer Relocation HWY 189	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00
926001 · Scissor Lift	0.00			22,457.38	15,000.00	7,457.38	15,000.00
926002 · Seal Coat/ Striping/ Concrete	0.00			12,280.00	15,000.00	-2,720.00	15,000.00
926101 · HC Peroxide Tank Replacement	0.00			0.00	10,000.00	-10,000.00	10,000.00
926102 · HC Electrical Gate Motor	0.00			0.00	6,000.00	-6,000.00	6,000.00
926103 · HC Submersible Pump	0.00	25,000.00	-25,000.00	0.00	25,000.00	-25,000.00	25,000.00
926104 · HC Safety Upgrades	0.00	28,833.33	-28,833.33	0.00	201,833.31	-201,833.31	346,000.00
926201 · SC Salt Skid Replacement	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00
926202 · SC Huber Rotomat Repairs	8,268.96			8,268.96	25,000.00	-16,731.04	25,000.00
926204 · SC Primary Clarifier Upgrades	0.00			0.00	150,000.00	-150,000.00	150,000.00
926205 · SC Primary ODS Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	39,000.00

Crestline Sanitation District Profit & Loss Budget Performance January 2026

	Jan 26	Budget	\$ Over Budget	Jul '25 - Jan 26	YTD Budget	\$ Over Budget	Annual Budget
926206 · SC Primary Sweep Arm Repair	0.00			0.00	142,000.00	-142,000.00	142,000.00
999999 · Capital Projects Offset	-30,838.06	-67,938.89	37,100.83	-382,529.10	-798,572.15	416,043.05	-5,788,200.00
Total 90 · CAPITAL PROJECTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Expense	<u>0.00</u>	<u>3,185.09</u>	<u>-3,185.09</u>	<u>103,785.32</u>	<u>47,295.55</u>	<u>56,489.77</u>	<u>63,221.00</u>
Net Other Income	<u>76,198.25</u>	<u>58,442.49</u>	<u>17,755.76</u>	<u>1,258,305.48</u>	<u>1,099,434.04</u>	<u>158,871.44</u>	<u>2,035,179.00</u>
Net Income	<u><u>342,488.37</u></u>	<u><u>446,330.34</u></u>	<u><u>-103,841.97</u></u>	<u><u>1,092,919.98</u></u>	<u><u>877,698.80</u></u>	<u><u>215,221.18</u></u>	<u><u>1,540,298.46</u></u>

Crestline Sanitation District
Statement of Cash Flows
 January 2026

	Jan 26
OPERATING ACTIVITIES	
Net Income	342,488.37
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-193,979.53
12100 · A/R - Pilot Rock	-650.00
12400 · COBRA Receivable	584.06
12410 · COBRA Dental	135.92
12700 · Pumped Waste	-292.04
13300 · SU01-Delinq Tax Roll Receivable	6,538.16
13350 · SS01 - Sewer Availability Recv	508.09
14100 · Prepaid Expense	316.33
14200 · Prepaid Insurance	15,079.36
14300 · Prepaid Worker's Comp	6,842.92
20000 · Accounts Payable	-13,739.91
21600 · Employee Appreciation Fund	-430.35
22000 · Payroll Liabilities	25.30
Net cash provided by Operating Activities	163,426.68
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	-4,627.10
17345 · Miscellaneous Upgrades	-7,600.00
17850 · N.O.V.	-8,431.00
17891 · HC Engineering & Mgmt	-1,911.00
17905 · SC Huber Rotamat Repairs	-8,268.96
Net cash provided by Investing Activities	16,454.45
Net cash increase for period	179,881.13
Cash at beginning of period	15,307,510.93
Cash at end of period	15,487,392.06

