



Crestline Sanitation District

Executive Summary - May 2026

SUMMARY STATEMENT OF NET POSITION

	5/31/2026	5/31/2025	Change	Avg. Last 12 Mo.
Cash and investments	\$ 16,703,532	\$ 15,280,125	\$ 1,423,407	\$ 15,118,916
Receivables	1,418,612	1,359,989	58,623	1,414,676
Other current assets	82,881	50,999	31,882	36,818
Total current assets	18,205,025	16,691,113	1,513,912	16,570,410
Capital assets, net	22,580,698	22,570,281	10,417	22,448,223
Deferred outflows of resources	1,314,282	1,690,358	(376,076)	1,690,358
Total Assets and Deferred Outflows of Resources	42,100,005	40,951,752	1,148,253	40,708,991
Current liabilities	576,060	161,079	414,981	138,602
Noncurrent liabilities	13,330,796	13,938,046	(607,250)	13,937,226
Deferred inflows of resources	1,343,898	1,569,983	(226,085)	1,569,983
Total Liabilities and Deferred Inflows of Resources	15,250,754	15,669,108	(418,354)	15,645,811
Net Position	\$ 26,849,251	\$ 25,282,644	\$ 1,566,607	\$ 25,063,180

SUMMARY STATEMENT OF CHANGES IN NET POSITION

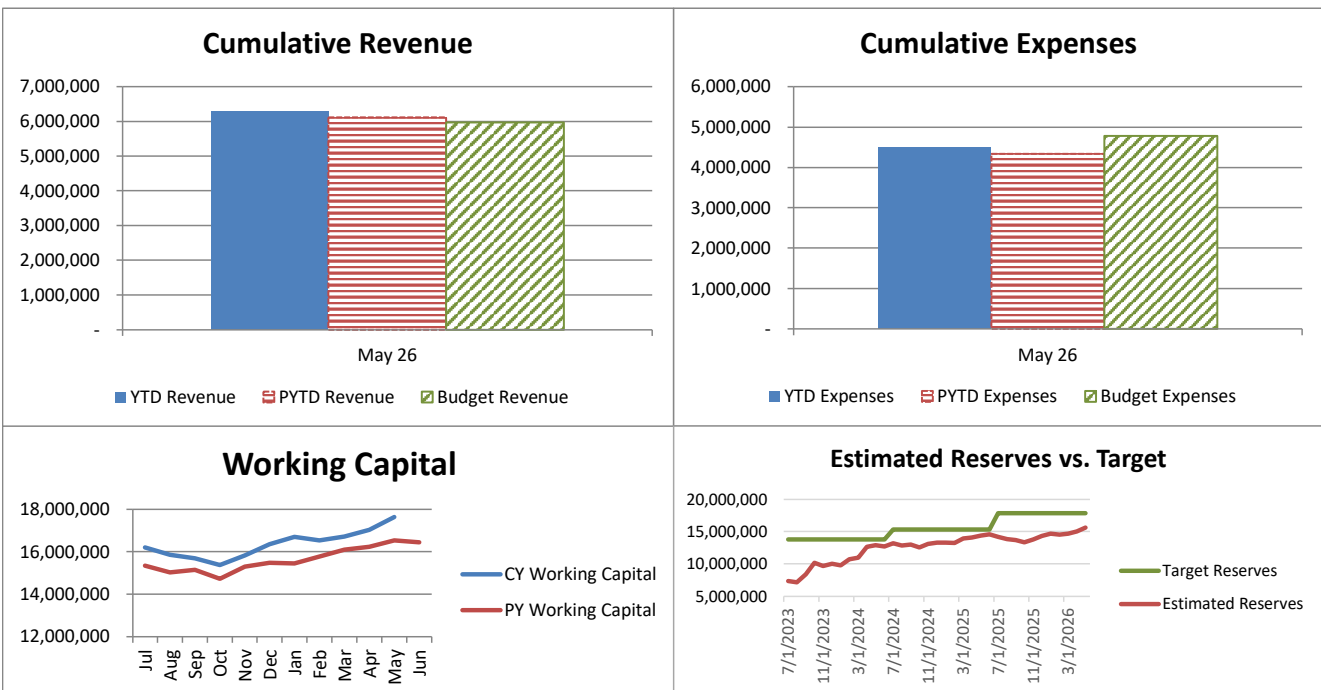
	May 2026	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 623,320	\$ 4,003,978	\$ 3,955,989	\$ 47,989
Operating expenses	(298,695)	(3,518,951)	(3,773,089)	254,138
Administrative expenses	(75,692)	(865,592)	(885,236)	19,644
Other income	54,266	2,290,988	2,018,645	272,343
Other expenses	-	(103,785)	(131,096)	27,311
Change in net position	\$ 303,199	\$ 1,806,638	\$ 1,185,213	\$ 621,425

LIQUIDITY RATIOS

	5/31/2026	5/31/2025	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	29.0	94.9	(65.9)	33.0
Current ratio (current assets / current liabilities)	31.6	103.6	(72.0)	36.5
Working capital (current assets - current liabilities)	\$ 17,628,965	\$ 16,530,034	\$ 1,098,931	\$ 16,357,852

CAPITAL BUDGET

	May 2026	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ -	\$ 525,088	\$ 980,200	\$ 455,112
Master Plan Projects	-	77,743	4,808,000	4,730,257



Crestline Sanitation District
Balance Sheet
 As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	3,558,817.95
10200 · Cash in Bank - Payroll	14,801.50
10500 · Petty Cash	169.30
10600 · Change Fund	300.00
	3,574,088.75
Total 10 · CASH AND CASH EQUIVALENT	
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	
11010 · CWSRF Reserve Fund - in LAIF	448,056.00
11000 · Cash in Bank - LAIF - Other	866,687.28
	1,314,743.28
Total 11000 · Cash in Bank - LAIF	
11101 · Investments - Wealth&Fiduciary	9,754,003.98
11200 · Investments - CalTRUST	2,060,696.47
	13,129,443.73
Total 11 · INVESTMENTS	
Total Checking/Savings	16,703,532.48
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	666,831.52
12100 · A/R - Pilot Rock	650.00
12400 · COBRA Receivable	2,644.55
12410 · COBRA Dental	376.05
12700 · Pumped Waste	2,796.67
	673,298.79
Total 12 · ACCTS RECEIVABLE	
Total Accounts Receivable	673,298.79
Other Current Assets	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	120,869.55
13350 · SS01 - Sewer Availability Recv	6,708.24
13400 · Accrued Interest -CalTRUST/LAIF	13,787.54
13500 · Accrued A/R	603,947.46
	745,312.79
Total 13 · OTHER RECEIVABLE	

Crestline Sanitation District
Balance Sheet
As of May 31, 2026

06/08/26

Accrual Basis

	May 31, 26
14 · PREPAID	
14100 · Prepaid Expense	3,119.00
14200 · Prepaid Insurance	53,632.29
14300 · Prepaid Worker's Comp	11,680.83
	68,432.12
Total 14 · PREPAID	68,432.12
Total Other Current Assets	828,193.87
Total Current Assets	18,205,025.14
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,783,456.73
15300 · Structures & Improvements	13,976,799.35
15400 · Vehicles	1,420,172.29
15500 · Equipments	753,371.68
15800 · Intangible Asset	263,528.78
15910 · Right-of-Use Asset	13,190.30
	34,436,643.44
Total 15 · CAPITAL ASSETS	34,436,643.44
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,590,640.03
16300 · Accm Depr - Structures & Imprv	-6,965,804.24
16400 · Accm Depr - Vehicles	-1,160,152.52
16500 · Accm Depr - Equipment	-600,812.45
16800 · Accm. Amortization	-258,793.31
16900 · Accm Depr - Capital Lease Asset	-7,265.39
16910 · Accm Amortization Right-of-Use	-6,839.28
	-25,590,307.22
Total 16 · ACCM DEPRECIATIONS	-25,590,307.22
Total Fixed Assets	8,846,336.22
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	3,930.00
17340 · SCADA System	57,955.12
17344 · Scissor Lift	22,457.38
17345 · Miscellaneous Upgrades	56,273.28
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.	51,796.11
17880 · Seal Coating & Striping	12,280.00
17889 · HC Safety Upgrades	23,835.26

Crestline Sanitation District
Balance Sheet
 As of May 31, 2026

	May 31, 26
17890 · HC Dewatering Bldg & Clarifier	10,825,070.28
17891 · HC Engineering & Mgmt	1,436,389.95
17901 · SC Slope Repair & Engineering	146,664.00
17905 · SC Huber Rotamat Repairs	8,268.96
17909 · SC Roof Replacement	17,000.00
Total 17 · CIP	13,734,361.98
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	15,048,643.98
TOTAL ASSETS	42,100,005.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	18,105.68
Total Accounts Payable	18,105.68
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	4,131.68
21600 · Employee Appreciation Fund	1,746.99
Total 21 · OTHER CURRENT LIAB.	5,878.67
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-1,419.64
Total 22 · PR LIABILITIES	-1,419.64
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 May 31, 2026

	May 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	557,954.52
Total Current Liabilities	576,060.20
Long Term Liabilities	
27 · LONG TERM LIABILITIES	
27100 · Loan Payable - SRF	11,665,954.46
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	13,330,795.91
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	14,674,693.91
Total Liabilities	15,250,754.11
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

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Accrual Basis

Crestline Sanitation District
Balance Sheet
As of May 31, 2026

	May 31, 26
Net Income	1,806,637.88
Total Equity	26,849,251.23
TOTAL LIABILITIES & EQUITY	42,100,005.34

Crestline Sanitation District Profit & Loss Budget Performance May 2026

	May 26	Budget	\$ Over Budget	Jul '25 - May 26	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	619,947.27	619,582.95	364.32	3,696,921.77	3,711,861.00	-14,939.23	3,727,051.00
42000 · Sewer Penalties	-176.65	298.61	-475.26	146,815.49	133,700.00	13,115.49	160,800.00
43000 · Pumped Waste Permits	2,895.27	4,909.36	-2,014.09	42,784.77	40,986.28	1,798.49	45,700.00
44000 · Permit & Inspection Fees	0.00	183.33	-183.33	876.00	2,016.67	-1,140.67	2,200.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	109,956.96	60,000.00	49,956.96	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	6,541.92	7,150.00	-608.08	7,800.00
48000 · Other Service Fees	3.91	25.00	-21.09	80.91	275.00	-194.09	300.00
49000 · Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 40 · REVENUE	623,319.80	625,649.25	-2,329.45	4,003,977.82	3,955,988.95	47,988.87	4,063,851.00
Total Income	623,319.80	625,649.25	-2,329.45	4,003,977.82	3,955,988.95	47,988.87	4,063,851.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	33,466.59	32,628.46	838.13	366,964.72	391,541.54	-24,576.82	424,170.00
51020MT · Salaries - OT	125.40	150.00	-24.60	1,321.98	2,630.00	-1,308.02	3,130.00
51030MT · Salaries - VAC	1,843.92	1,945.86	-101.94	20,932.85	14,962.04	5,970.81	25,310.00
51040MT · Salaries - SICK	1,994.45	1,493.70	500.75	9,719.77	21,530.00	-11,810.23	23,030.00
51050MT · Salaries - HOLIDAY	0.00	2,068.46	-2,068.46	20,919.20	26,476.30	-5,557.10	26,890.00
51060MT · Salaries - ON CALL / STANDBY	2,070.00	2,080.00	-10.00	24,275.00	22,880.00	1,395.00	24,960.00
51070MT · Salaries - CALL BACK	100.78	166.67	-65.89	2,953.96	1,833.37	1,120.59	2,000.00
51100MT · Payroll Tax	552.70	806.92	-254.22	6,319.18	9,683.08	-3,363.90	10,490.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	8,183.03	2,933.33	5,249.70	3,200.00
51200MT · Worker's Comp	2,472.01	2,858.46	-386.45	28,565.25	34,301.54	-5,736.29	37,160.00
51300MT · Employee Group Insurance	5,270.85	7,467.50	-2,196.65	67,846.51	82,142.50	-14,295.99	89,610.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,876.65	8,909.24	-32.59	99,822.60	106,910.76	-7,088.16	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	0.00	12,473.00	-12,473.00	27,170.00	49,927.00	-22,757.00	62,400.00
51600MT · Nationwide ER Match	121.50	173.84	-52.34	2,376.00	2,086.16	289.84	2,260.00
Total 51-MT · Salaries & Benefit - MAINT	56,894.85	73,488.78	-16,593.93	687,370.05	769,837.62	-82,467.57	850,430.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	55,408.02	58,035.38	-2,627.36	636,197.05	696,424.62	-60,227.57	754,460.00
51020OP · Salaries - OT	0.00	541.67	-541.67	5,865.19	5,958.37	-93.18	6,500.00
51030OP · Salaries - VAC	6,254.22	4,637.50	1,616.72	57,549.23	51,012.50	6,536.73	55,650.00
51040OP · Salaries - SICK	3,932.00	5,418.66	-1,486.66	33,416.15	37,104.95	-3,688.80	41,290.00
51050OP · Salaries - HOLIDAY	505.60	4,017.50	-3,511.90	42,871.20	47,874.35	-5,003.15	48,210.00
51060OP · Salaries - ON CALL / STANDBY	2,802.50	3,466.67	-664.17	38,452.50	38,133.33	319.17	41,600.00
51070OP · Salaries - Call Back	255.64	166.67	88.97	5,890.22	1,833.33	4,056.89	2,000.00
51100OP · Payroll Tax	1,263.10	1,447.70	-184.60	15,913.60	17,372.30	-1,458.70	18,820.00
51200OP · Worker's Comp	4,358.02	4,776.16	-418.14	54,411.85	57,313.84	-2,901.99	62,090.00
51300OP · Employee Group Insurance	17,329.80	12,300.83	5,028.97	173,059.20	135,309.13	37,750.07	147,610.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	15,071.65	16,762.30	-1,690.65	180,586.32	201,147.70	-20,561.38	217,910.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	1,800.00	2,080.00	-280.00	16,950.00	22,880.00	-5,930.00	24,960.00
51600OP · Nationwide ER Match	127.50	113.28	14.22	1,507.50	1,356.72	150.78	1,470.00
Total 51-OP · SALARIES & BENEFIT - OP	109,108.05	113,764.32	-4,656.27	1,262,670.01	1,313,721.14	-51,051.13	1,422,570.00

Crestline Sanitation District Profit & Loss Budget Performance May 2026

	May 26	Budget	\$ Over Budget	Jul '25 - May 26	YTD Budget	\$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53400MT · Laboratory Analysis	0.00	5.83	-5.83	0.00	64.16	-64.16	70.00
53900MT · Other Professional Svc	143.18	291.67	-148.49	3,428.93	3,208.33	220.60	3,500.00
Total 53-MT · PROFESSIONAL SVC-MAINT	143.18	297.50	-154.32	3,428.93	3,272.49	156.44	3,570.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	1,666.00	-1,666.00	0.00	18,330.00	-18,330.00	20,000.00
53400OP · Laboratory Analysis	7,525.80	5,293.28	2,232.52	83,401.27	71,038.65	12,362.62	75,920.00
53700OP · Permits & Fees	172.49	1,116.81	-944.32	65,144.14	68,045.00	-2,900.86	69,040.00
53800OP · Software Support	1,011.99	1,537.00	-525.01	11,131.89	16,907.00	-5,775.11	18,450.00
53900OP · Other Professional	0.00	292.50	-292.50	9,215.50	3,217.50	5,998.00	3,510.00
Total 53-OP · PROFESSIONAL SVC - OP	8,710.28	9,905.59	-1,195.31	168,892.80	177,538.15	-8,645.35	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	1,375.00	-1,375.00	1,500.00
54080MT · Clothing & Laundry	1,071.80	1,190.76	-118.96	14,839.27	14,289.24	550.03	15,480.00
54170MT · Auto Expense - General	464.01	1,736.67	-1,272.66	14,797.01	19,103.37	-4,306.36	20,840.00
54182MT · Maintenance of Equipment	0.00	1,843.33	-1,843.33	15,150.06	20,276.67	-5,126.61	22,120.00
54184MT · Maintenance of Structures	0.00	214.13	-214.13	8,413.14	2,355.79	6,057.35	2,570.00
54200MT · Small Tools	35.81	250.00	-214.19	735.67	2,750.00	-2,014.33	3,000.00
54210MT · Supplies - Shop	10.76	198.33	-187.57	2,021.88	2,181.67	-159.79	2,380.00
54220MT · Supplies - Field	0.00	552.44	-552.44	3,485.66	2,398.00	1,087.66	2,470.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	1,582.38	6,110.66	-4,528.28	59,442.69	64,729.74	-5,287.05	70,360.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	5,365.23	2,935.00	2,430.23	33,823.34	32,285.00	1,538.34	35,220.00
54023OP · Auto Expense - General	1,122.52	2,591.67	-1,469.15	40,344.03	28,508.33	11,835.70	31,100.00
54030OP · Communication	1,326.50	1,709.17	-382.67	15,539.63	18,800.83	-3,261.20	20,510.00
54040OP · Due & Subscription	0.00			113.00	0.00	113.00	0.00
54050OP · Equipment Purchase	12,072.92	833.33	11,239.59	15,605.60	9,166.63	6,438.97	10,000.00
54060OP · Equipment Rental	1,004.20	416.67	587.53	10,798.50	4,583.33	6,215.17	5,000.00
54070OP · Insurance	12,187.20	17,638.92	-5,451.72	139,301.35	194,028.08	-54,726.73	211,667.00
54075OP · Insurance - Vehicle	4,703.97	3,975.83	728.14	51,743.67	43,734.13	8,009.54	47,710.00
54080OP · Clothing & Laundry	976.68	1,150.00	-173.32	15,044.56	13,700.00	1,344.56	14,850.00
54090OP · Lodge & Meals	237.30	0.00	237.30	2,082.79	2,130.00	-47.21	2,130.00
54100OP · Misc Expense	0.00	12.50	-12.50	0.00	137.50	-137.50	150.00
54182OP · Maintenance of Equipment	1,236.81	7,083.33	-5,846.52	60,324.22	77,916.67	-17,592.45	85,000.00
54184OP · Maintenance of Structures	1,414.62	2,821.67	-1,407.05	21,180.50	31,038.33	-9,857.83	33,860.00
54185OP · Memberships/Certifications	631.00	1,001.00	-370.00	36,582.00	28,630.00	7,952.00	30,400.00
54190OP · Safety Equipment	76.03	661.67	-585.64	6,894.51	7,278.37	-383.86	7,940.00
54200OP · Small Tools	120.38	416.67	-296.29	5,800.77	4,583.33	1,217.44	5,000.00
54220OP · Supplies	446.42	696.67	-250.25	7,732.51	7,663.33	69.18	8,360.00
54310OP · Special Dept - Chlorine / Salt	9,489.25	5,626.67	3,862.58	77,494.66	61,893.33	15,601.33	67,520.00
54320OP · Special Dept - Sludge /Chemical	3,777.75	4,932.50	-1,154.75	42,352.38	54,257.50	-11,905.12	59,190.00
54330OP · Special Dept - Oxygen/Propane	0.00	920.83	-920.83	4,587.03	10,129.17	-5,542.14	11,050.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	22,916.63	-22,916.63	25,000.00
54400OP · Training	4,177.00	1,666.67	2,510.33	17,179.13	18,333.33	-1,154.20	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	60,365.78	59,174.10	1,191.68	604,524.18	671,713.82	-67,189.64	731,657.00

Crestline Sanitation District Profit & Loss Budget Performance May 2026

	May 26	Budget	\$ Over Budget	Jul '25 - May 26	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,688.19	6,149.69	-461.50	58,915.95	66,966.93	-8,050.98	72,940.00
56210OP · Utilities - Electric	5,343.85	15,000.00	-9,656.15	114,896.05	145,610.00	-30,713.95	160,610.00
56220OP · Utilities - Gas	510.39	832.00	-321.61	5,817.58	7,215.44	-1,397.86	7,600.00
56230OP · Utilities - Water	1,504.85	1,187.50	317.35	13,475.95	13,062.50	413.45	14,250.00
56240OP · Utilities - Trash	873.90	860.85	13.05	9,479.71	9,469.15	10.56	10,330.00
56300OP · Refuse Disposal	0.00	208.33	-208.33	2,376.21	2,291.63	84.58	2,500.00
Total 56 · UTILITIES - OP	13,921.18	24,238.37	-10,317.19	204,961.45	244,615.65	-39,654.20	268,230.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,910.83	20,910.83	0.00	230,019.13	230,019.13	0.00	250,930.00
Total 59-MT · Depreciation - MAINT	20,910.83	20,910.83	0.00	230,019.13	230,019.13	0.00	250,930.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,058.33	27,058.33	0.00	297,641.63	297,641.63	0.00	324,700.00
Total 59-OP · DEPR & AMORT - OP	27,058.33	27,058.33	0.00	297,641.63	297,641.63	0.00	324,700.00
Total COGS	298,694.86	334,948.48	-36,253.62	3,518,950.87	3,773,089.37	-254,138.50	4,109,367.00
Gross Profit	324,624.94	290,700.77	33,924.17	485,026.95	182,899.58	302,127.37	-45,516.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	27,836.24	24,291.54	3,544.70	307,684.30	291,498.46	16,185.84	315,790.00
61020 · Salaries - OT ADM	123.64	69.00	54.64	834.58	621.00	213.58	690.00
61030 · Salaries - VAC ADM	1,042.17	3,525.83	-2,483.66	40,074.46	38,784.17	1,290.29	42,310.00
61040 · Salaries - SICK ADM	236.80	778.33	-541.53	12,689.55	8,561.67	4,127.88	9,340.00
61050 · Salaries - HOLIDAY ADM	0.00	1,505.38	-1,505.38	18,690.14	19,268.96	-578.82	19,570.00
61100 · Payroll Tax - ADM	815.26	863.08	-47.82	10,294.38	10,356.92	-62.54	11,220.00
61200 · Worker's Comp - ADM	167.59	193.08	-25.49	2,060.76	2,316.92	-256.16	2,510.00
61300 · Employee Group Insurance - ADM	6,849.12	5,870.00	979.12	75,157.80	60,550.00	14,607.80	66,420.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	7,335.91	7,056.92	278.99	87,653.24	84,683.08	2,970.16	91,740.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	257.06	230.00	27.06	2,895.30	2,760.00	135.30	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	44,663.79	44,383.16	280.63	558,034.51	519,401.18	38,633.33	562,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	800.00	1,500.00	-700.00	4,700.00	16,500.00	-11,800.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	340.35	733.33	-392.98	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	183.33	-183.33	200.00
Total 62 · BOARD EXPENSES	800.00	1,583.34	-783.34	5,040.35	17,416.66	-12,376.31	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	6,244.00	5,540.00	704.00	59,061.50	58,238.00	823.50	59,790.00
63200 · County Services	20.00	8.00	12.00	34.00	91.00	-57.00	100.00
63300 · Legal	0.00	8,000.00	-8,000.00	33,483.94	66,000.00	-32,516.06	75,000.00
63500 · Software Support - ADM	6,918.50	1,235.00	5,683.50	17,733.92	13,585.00	4,148.92	14,820.00
63900 · Other Professional - ADM	1,347.75	7,130.00	-5,782.25	42,556.83	78,430.00	-35,873.17	85,560.00
Total 63 · PROFESSIONAL SVC - ADM	14,530.25	21,913.00	-7,382.75	152,870.19	216,344.00	-63,473.81	235,270.00

Crestline Sanitation District Profit & Loss Budget Performance May 2026

	May 26	Budget	\$ Over Budget	Jul '25 - May 26	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00	400.00	0.00	4,400.00	4,400.00	0.00	4,800.00
64030 · Bank Charges	804.98	668.54	136.44	12,328.83	12,474.91	-146.08	13,930.00
64040 · Computer Expense	5,396.42	719.17	4,677.25	13,393.92	7,910.83	5,483.09	8,630.00
64045 · Due & Subscription	1,290.87	1,307.00	-16.13	23,022.81	14,377.00	8,645.81	15,684.00
64080 · Janitorial Service	720.00	761.67	-41.67	7,920.00	8,378.33	-458.33	9,140.00
64090 · Lease Equipment - ADM	1,241.89	578.34	663.55	8,172.58	6,361.66	1,810.92	6,940.00
64095 · Legal Notice	0.00			200.00	620.00	-420.00	620.00
64120 · Office Expense	403.77	592.50	-188.73	8,189.51	6,517.50	1,672.01	7,110.00
64130 · Office Supplies	178.98	465.83	-286.85	5,580.48	5,124.17	456.31	5,590.00
64135 · Penalties	0.00	2.50	-2.50	0.00	27.50	-27.50	30.00
64140 · Pest Control	611.07	550.00	61.07	11,299.56	6,050.00	5,249.56	6,600.00
64150 · Postage & Delivery	3,000.00	3,000.00	0.00	15,894.50	18,500.00	-2,605.50	19,850.00
64160 · Printing & Publications	0.00	525.83	-525.83	8,793.57	5,784.17	3,009.40	6,310.00
64170 · Public Relation	572.00	799.17	-227.17	7,001.35	8,790.83	-1,789.48	9,590.00
64180 · Maintenance of Equipment	0.00	210.00	-210.00	228.71	2,310.00	-2,081.29	2,520.00
64190 · Maintenance of Structure	0.00	500.00	-500.00	8,153.04	7,500.00	653.04	8,000.00
64230 · Training	99.00	363.64	-264.64	3,260.00	4,636.36	-1,376.36	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	275.00	-275.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	741.73	1,100.00	-358.27	1,200.00
66000 · Payroll Expenses	210.00	225.00	-15.00	2,605.00	2,475.00	130.00	2,700.00
Total 64 · SERVICES AND SUPPLIES - ADM	14,928.98	11,794.19	3,134.79	141,185.59	123,613.26	17,572.33	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	769.17	769.17	0.00	8,460.87	8,460.83	0.04	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	769.17	769.17	0.00	8,460.87	8,460.83	0.04	9,230.00
Total Expense	75,692.19	80,442.86	-4,750.67	865,591.51	885,235.93	-19,644.42	965,114.00
Net Ordinary Income	248,932.75	210,257.91	38,674.84	-380,564.56	-702,336.35	321,771.79	-1,010,630.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	44,780.44	21,000.00	23,780.44	1,784,782.65	1,639,235.00	145,547.65	1,683,300.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	142.73	-142.73	0.00	17,843.25	-17,843.25	19,800.00
71500 · Int & Pen Delinquent Taxes	0.00	29.56	-29.56	0.00	1,565.10	-1,565.10	1,900.00
Total 71 · PROP TAXES	44,780.44	21,172.29	23,608.15	1,784,782.65	1,658,643.35	126,139.30	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	600.00	-600.00	600.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	2,285.71	-2,285.71	0.00	13,714.26	-13,714.26	16,000.00
Total 72 · SPECIAL ASSESSMENTS	0.00	2,285.71	-2,285.71	10,660.00	25,114.26	-14,454.26	27,400.00

Crestline Sanitation District Profit & Loss Budget Performance May 2026

	May 26	Budget	\$ Over Budget	Jul '25 - May 26	YTD Budget	\$ Over Budget	Annual Budget
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	3,255.27	-3,255.27	0.00	8,004.89	-8,004.89	9,400.00
Total 73 · GRANTS AND AIDS	0.00	3,255.27	-3,255.27	0.00	8,004.89	-8,004.89	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	12,683.34	29,691.67	-17,008.33	477,143.89	326,608.33	150,535.56	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	-7,498.03	0.00	-7,498.03	-862.42	0.00	-862.42	0.00
78000 · Gain / Loss on Sales of Fixed A	4,300.00			4,300.00			
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	275.00	-275.00	300.00
Total 79 · OTHER INCOMES	9,485.31	29,716.67	-20,231.36	480,581.47	326,883.33	153,698.14	356,600.00
Total Other Income	54,265.75	56,429.94	-2,164.19	2,290,987.76	2,018,645.83	272,341.93	2,098,400.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00	0.00	0.00	103,785.32	103,785.00	0.32	103,785.00
83000 · Election Cost	0.00			0.00	25,000.00	-25,000.00	25,000.00
84000 · Tax Deduction	0.00	288.89	-288.89	0.00	2,311.11	-2,311.11	2,600.00
Total 80 · OTHER EXPENSES	0.00	288.89	-288.89	103,785.32	131,096.11	-27,310.79	131,385.00
90 · CAPITAL PROJECTS							
900001 · N.O.V. incl Slip Lining&Manhole	4,737.00	50,000.00	-45,263.00	55,726.11	260,177.76	-204,451.65	265,200.00
900002 · SCADA System Upgrades	3,343.88	3,250.00	93.88	57,955.12	35,750.00	22,205.12	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	0.00	4,166.67	-4,166.67	49,773.28	45,833.33	3,939.95	50,000.00
900009 · Farm Management Plan	0.00	1,666.67	-1,666.67	0.00	18,333.33	-18,333.33	20,000.00
922101 · HC Engineering & Mgmt	0.00	0.00	0.00	15,136.20	0.00	15,136.20	0.00
922105 · HC Dewatering Bldg & Clarifier	0.00	0.00	0.00	62,606.72	0.00	62,606.72	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	2,131,000.00	-2,131,000.00	0.00	2,131,000.00	-2,131,000.00	2,131,000.00
925103 · HC WWTP Retaining Walls	0.00			51,625.00			
925201 · SC Slope Repair	0.00			146,664.00			
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	0.00	0.00	0.00	25,000.00	-25,000.00	25,000.00
926104 · HC Safety Upgrades	-3,939.09	28,833.34	-32,772.43	23,835.26	317,166.66	-293,331.40	346,000.00
926201 · SC Salt Skid Replacement	0.00	0.00	0.00	0.00	150,000.00	-150,000.00	150,000.00
926202 · SC Huber Rotomat Repairs	0.00			8,268.96	25,000.00	-16,731.04	25,000.00
926203 · SC Roof Replacement	17,000.00			17,000.00			
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	39,000.00	-39,000.00	39,000.00

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Accrual Basis

Crestline Sanitation District
Profit & Loss Budget Performance
 May 2026

	May 26	Budget	\$ Over Budget	Jul '25 - May 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	-21,141.79	-2,218,916.68	2,197,774.89	-637,130.39	-3,495,261.08	2,858,130.69	-5,788,200.00
Total 90 · CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	288.89	-288.89	103,785.32	131,096.11	-27,310.79	131,385.00
Net Other Income	54,265.75	56,141.05	-1,875.30	2,187,202.44	1,887,549.72	299,652.72	1,967,015.00
Net Income	303,198.50	266,398.96	36,799.54	1,806,637.88	1,185,213.37	621,424.51	956,385.00

Crestline Sanitation District Statement of Cash Flows May 2026

	May 26
OPERATING ACTIVITIES	
Net Income	303,198.50
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-194,875.00
12400 · COBRA Receivable	766.31
12700 · Pumped Waste	161.52
13300 · SU01-Deiling Tax Roll Receivable	19,264.56
13350 · SS01 - Sewer Availability Recv	214.30
14100 · Prepaid Expense	-1,519.00
14200 · Prepaid Insurance	16,891.17
14300 · Prepaid Worker's Comp	6,997.62
20000 · Accounts Payable	-3,379.95
21600 · Employee Appreciation Fund	200.00
Net cash provided by Operating Activities	147,920.03
INVESTING ACTIVITIES	
15400 · Vehicles	51,079.50
16200 · Accm.Depr - Improvement to Land	8,252.48
16300 · Accm Depr - Structures & Imprv	32,209.99
16400 · Accm Depr - Vehicles	-46,307.78
16500 · Accm Depr - Equipment	2,123.38
16800 · Accm. Amortization	720.27
16900 · Accm Depr - Capital Lease Asset	660.49
17340 · SCADA System	-3,343.88
17850 · N.O.V.	-4,737.00
17889 · HC Safety Upgrades	3,939.09
17909 · SC Roof Replacement	-17,000.00
Net cash provided by Investing Activities	27,596.54
FINANCING ACTIVITIES	
27100 · Loan Payable - SRF	274,421.00
Net cash provided by Financing Activities	274,421.00
Net cash increase for period	449,937.57
Cash at beginning of period	16,253,594.91
Cash at end of period	<u>16,703,532.48</u>

