



# Crestline Sanitation District

## Executive Summary - April 2026

### SUMMARY STATEMENT OF NET POSITION

	4/30/2026	4/30/2025	Change	Avg. Last 12 Mo.
Cash and investments	\$ 16,253,595	\$ 15,139,033	\$ 1,114,562	\$ 15,199,520
Receivables	1,244,143	1,188,699	55,444	1,387,332
Other current assets	105,251	77,430	27,821	43,909
Total current assets	17,602,989	16,405,162	1,197,827	16,630,761
Capital assets, net	22,608,295	22,598,652	9,643	22,509,252
Deferred outflows of resources	1,314,282	1,690,358	(376,076)	1,690,358
Total Assets and Deferred Outflows of Resources	41,525,566	40,694,172	831,394	40,830,371
Current liabilities	568,399	173,478	394,921	149,840
Noncurrent liabilities	13,056,375	13,938,867	(882,492)	13,937,636
Deferred inflows of resources	1,343,898	1,569,982	(226,084)	1,569,983
Total Liabilities and Deferred Inflows of Resources	14,968,672	15,682,327	(713,655)	15,657,459
Net Position	\$ 26,556,894	\$ 25,011,845	\$ 1,545,049	\$ 25,172,912

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

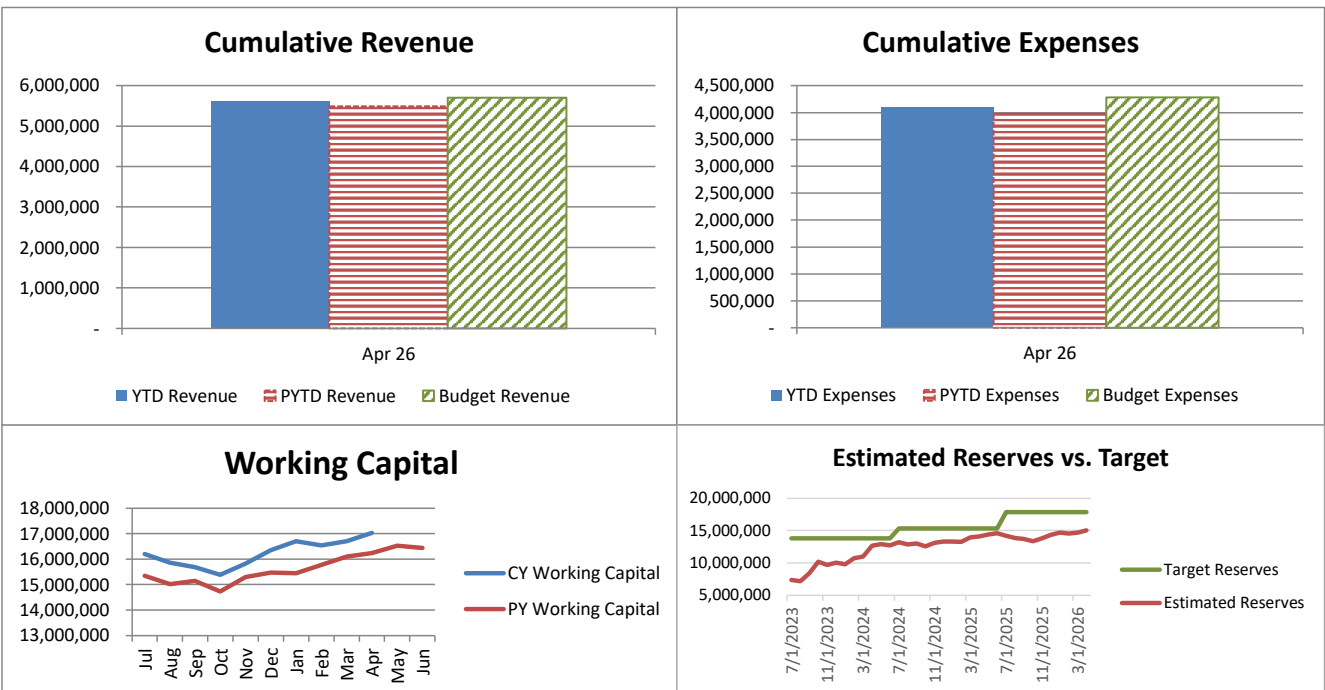
	Apr 2026	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 50,422	\$ 3,380,658	\$ 3,492,177	\$ (111,519)
Operating expenses	(292,241)	(3,215,712)	(3,438,141)	222,429
Administrative expenses	(65,335)	(783,602)	(804,793)	21,191
Other income	636,535	2,236,721	1,962,215	274,506
Other expenses	-	(103,785)	(62,643)	(41,142)
Change in net position	\$ 329,381	\$ 1,514,280	\$ 1,148,815	\$ 365,465

### LIQUIDITY RATIOS

	4/30/2026	4/30/2025	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	28.6	87.3	(58.7)	38.5
Current ratio (current assets / current liabilities)	31.0	94.6	(63.6)	42.5
Working capital (current assets - current liabilities)	\$ 17,034,590	\$ 16,231,684	\$ 802,906	\$ 16,267,178

### CAPITAL BUDGET

	Apr 2026	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 23,428	\$ 525,088	\$ 980,200	\$ 455,112
Master Plan Projects	25,401	77,743	4,808,000	4,730,257



**Crestline Sanitation District**  
**Balance Sheet**  
As of April 30, 2026

	Apr 30, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	3,112,637.94
10200 · Cash in Bank - Payroll	15,011.50
10500 · Petty Cash	169.30
10600 · Change Fund	300.00
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	<b>3,128,118.74</b>
<b>11 · INVESTMENTS</b>	
11000 · Cash in Bank - LAIF	
11010 · CWSRF Reserve Fund - in LAIF	448,056.00
11000 · Cash in Bank - LAIF - Other	866,687.28
<b>Total 11000 · Cash in Bank - LAIF</b>	<b>1,314,743.28</b>
11101 · Investments - Wealth&Fiduciary	9,754,582.68
11200 · Investments - CalTRUST	2,056,150.21
<b>Total 11 · INVESTMENTS</b>	<b>13,125,476.17</b>
<b>Total Checking/Savings</b>	<b>16,253,594.91</b>
<b>Accounts Receivable</b>	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	471,956.52
12100 · A/R - Pilot Rock	650.00
12400 · COBRA Receivable	3,410.86
12410 · COBRA Dental	376.05
12700 · Pumped Waste	2,958.19
<b>Total 12 · ACCTS RECEIVABLE</b>	<b>479,351.62</b>
<b>Total Accounts Receivable</b>	<b>479,351.62</b>
<b>Other Current Assets</b>	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	140,134.11
13350 · SS01 - Sewer Availability Recv	6,922.54
13400 · Accrued Interest -CalTRUST/LAIF	13,787.54
13500 · Accrued A/R	603,947.46
<b>Total 13 · OTHER RECEIVABLE</b>	<b>764,791.65</b>

**Crestline Sanitation District**  
**Balance Sheet**  
As of April 30, 2026

	Apr 30, 26
14 · PREPAID	
14100 · Prepaid Expense	1,600.00
14200 · Prepaid Insurance	70,523.46
14300 · Prepaid Worker's Comp	18,678.45
	90,801.91
Total 14 · PREPAID	90,801.91
Total Other Current Assets	870,042.52
Total Current Assets	17,602,989.05
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	1,471,251.79
15500 · Equipments	753,371.68
15800 · Intangible Asset	263,528.78
15910 · Right-of-Use Asset	13,190.30
	34,487,722.94
Total 15 · CAPITAL ASSETS	34,487,722.94
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,582,387.55
16300 · Accm Depr - Structures & Imprv	-6,933,594.25
16400 · Accm Depr - Vehicles	-1,206,460.30
16500 · Accm Depr - Equipment	-598,689.07
16800 · Accm. Amortization	-258,073.04
16900 · Accm Depr - Capital Lease Asset	-6,604.90
16910 · Accm Amortization Right-of-Use	-6,839.28
	-25,592,648.39
Total 16 · ACCM DEPRECIATIONS	-25,592,648.39
Total Fixed Assets	8,895,074.55
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	3,930.00
17340 · SCADA System	54,611.24
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.	47,059.11
17880 · Seal Coating & Striping	12,280.00
17889 · HC Safety Upgrades	27,774.35

**Crestline Sanitation District**  
**Balance Sheet**  
As of April 30, 2026

	Apr 30, 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
Total 17 · CIP	13,713,220.19
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	15,027,502.19
<b>TOTAL ASSETS</b>	<b>41,525,565.79</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	10,644.69
Total Accounts Payable	10,644.69
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	4,131.68
21600 · Employee Appreciation Fund	1,546.99
Total 21 · OTHER CURRENT LIAB.	5,678.67
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 April 30, 2026

	Apr 30, 26
<b>24 · OTHER LIABILITIES</b>	
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
<b>Total 24 · OTHER LIABILITIES</b>	374,381.53
<b>Total Other Current Liabilities</b>	557,754.52
<b>Total Current Liabilities</b>	568,399.21
<b>Long Term Liabilities</b>	
<b>27 · LONG TERM LIABILITIES</b>	
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
<b>Total 27 · LONG TERM LIABILITIES</b>	13,056,374.91
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	313,715.00
29850 · Deferred Inflows-OPEB Actuarial	1,030,183.00
<b>Total 29 · DEFERRED INFLOWS</b>	1,343,898.00
<b>Total Long Term Liabilities</b>	14,400,272.91
<b>Total Liabilities</b>	14,968,672.12
<b>Equity</b>	
<b>30 · NET ASSETS</b>	
31000 · Net Investment in Capital Asset	10,703,070.12
33000 · Unrestricted Net Assets	-3,510,151.77
<b>34000 · Board Designated Reserves</b>	
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
<b>Total 34000 · Board Designated Reserves</b>	17,849,695.00
<b>Total 30 · NET ASSETS</b>	25,042,613.35

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Accrual Basis

**Crestline Sanitation District**  
**Balance Sheet**  
As of April 30, 2026

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	Apr 30, 26
Net Income	1,514,280.32
Total Equity	26,556,893.67
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>41,525,565.79</b>



## Crestline Sanitation District Profit & Loss Budget Performance April 2026

	Apr 26	Budget	\$ Over Budget	Jul '25 - Apr 26	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>40 - REVENUE</b>							
41000 · Sewer Service Fees	1,339.65	41,000.00	-39,660.35	3,076,974.50	3,254,114.94	-177,140.44	4,242,800.00
42000 · Sewer Penalties	43,528.54	27,100.00	16,428.54	146,992.14	133,401.39	13,590.75	160,800.00
43000 · Pumped Waste Permits	4,879.65	3,380.04	1,499.61	39,889.50	36,076.92	3,812.58	45,700.00
44000 · Permit & Inspection Fees	0.00	183.33	-183.33	876.00	1,833.34	-957.34	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	5,891.92	6,500.00	-608.08	7,800.00
48000 · Other Service Fees	24.00	25.00	-1.00	77.00	250.00	-173.00	300.00
49000 · Other Charges	0.00			0.00	0.00	0.00	0.00
<b>Total 40 · REVENUE</b>	<b>50,421.84</b>	<b>72,338.37</b>	<b>-21,916.53</b>	<b>3,380,658.02</b>	<b>3,492,176.59</b>	<b>-111,518.57</b>	<b>4,579,600.00</b>
<b>Total Income</b>	<b>50,421.84</b>	<b>72,338.37</b>	<b>-21,916.53</b>	<b>3,380,658.02</b>	<b>3,492,176.59</b>	<b>-111,518.57</b>	<b>4,579,600.00</b>
<b>Cost of Goods Sold</b>							
<b>51-MT · Salaries &amp; Benefit - MAINT</b>							
51010MT · Salaries - REG	35,378.80	32,628.46	2,750.34	333,498.13	358,913.08	-25,414.95	424,170.00
51020MT · Salaries - OT	0.00	150.00	-150.00	1,196.58	2,480.00	-1,283.42	3,130.00
51030MT · Salaries - VAC	2,444.76	1,573.23	871.53	19,088.93	13,016.18	6,072.75	25,310.00
51040MT · Salaries - SICK	576.46	2,214.56	-1,638.10	7,725.32	20,036.30	-12,310.98	23,030.00
51050MT · Salaries - HOLIDAY	0.00	413.70	-413.70	20,919.20	24,407.84	-3,488.64	26,890.00
51060MT · Salaries - ON CALL / STANDBY	1,235.00	2,080.00	-845.00	22,205.00	20,800.00	1,405.00	24,960.00
51070MT · Salaries - CALL BACK	215.66	166.67	48.99	2,853.18	1,666.70	1,186.48	2,000.00
51100MT · Payroll Tax	565.92	806.92	-241.00	5,766.48	8,876.16	-3,109.68	10,490.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	8,183.03	2,666.66	5,516.37	3,200.00
51200MT · Worker's Comp	2,489.90	2,858.46	-368.56	26,093.24	31,443.08	-5,349.84	37,160.00
51300MT · Employee Group Insurance	6,847.15	7,467.50	-620.35	62,575.66	74,675.00	-12,099.34	89,610.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	9,105.77	8,909.24	196.53	90,945.95	98,001.52	-7,055.57	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	12,000.00	-12,000.00	27,170.00	37,454.00	-10,284.00	62,400.00
51600MT · Nationwide ER Match	121.50	173.84	-52.34	2,254.50	1,912.32	342.18	2,260.00
<b>Total 51-MT · Salaries &amp; Benefit - MAINT</b>	<b>58,980.92</b>	<b>71,709.25</b>	<b>-12,728.33</b>	<b>630,475.20</b>	<b>696,348.84</b>	<b>-65,873.64</b>	<b>850,430.00</b>
<b>51-OP · SALARIES &amp; BENEFIT - OP</b>							
51010OP · Salaries - REG	57,453.29	58,035.38	-582.09	580,789.03	638,389.24	-57,600.21	754,460.00
51020OP · Salaries - OT	1,170.30	541.67	628.63	5,865.19	5,416.70	448.49	6,500.00
51030OP · Salaries - VAC	5,329.11	4,637.50	691.61	51,295.01	46,375.00	4,920.01	55,650.00
51040OP · Salaries - SICK	1,253.52	5,404.07	-4,150.55	29,484.15	31,686.29	-2,202.14	41,290.00
51050OP · Salaries - HOLIDAY	548.88	335.65	213.23	42,365.60	43,856.85	-1,491.25	48,210.00
51060OP · Salaries - ON CALL / STANDBY	3,830.00	3,466.67	363.33	35,650.00	34,666.66	983.34	41,600.00
51070OP · Salaries - Call Back	386.92	166.67	220.25	5,634.58	1,666.66	3,967.92	2,000.00
51100OP · Payroll Tax	1,215.24	1,447.70	-232.46	14,650.50	15,924.60	-1,274.10	18,820.00
51200OP · Worker's Comp	4,337.99	4,776.16	-438.17	50,053.83	52,537.68	-2,483.85	62,090.00
51300OP · Employee Group Insurance	15,641.49	12,300.83	3,340.66	155,729.40	123,008.30	32,721.10	147,610.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	15,194.10	16,762.30	-1,568.20	165,514.67	184,385.40	-18,870.73	217,910.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	1,050.00	2,080.00	-1,030.00	15,150.00	20,800.00	-5,650.00	24,960.00
51600OP · Nationwide ER Match	127.50	113.28	14.22	1,380.00	1,243.44	136.56	1,470.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>107,538.34</b>	<b>110,067.88</b>	<b>-2,529.54</b>	<b>1,153,561.96</b>	<b>1,199,956.82</b>	<b>-46,394.86</b>	<b>1,422,570.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance April 2026

	Apr 26	Budget	\$ Over Budget	Jul '25 - Apr 26	YTD Budget	\$ Over Budget	Annual Budget
<b>53-MT · PROFESSIONAL SVC-MAINT</b>							
53400MT · Laboratory Analysis	0.00	5.83	-5.83	0.00	58.33	-58.33	70.00
53900MT · Other Professional Svc	468.23	291.67	176.56	3,252.66	2,916.66	336.00	3,500.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	468.23	297.50	170.73	3,252.66	2,974.99	277.67	3,570.00
<b>53-OP · PROFESSIONAL SVC - OP</b>							
53300OP · Engineering	0.00	1,666.00	-1,666.00	0.00	16,664.00	-16,664.00	20,000.00
53400OP · Laboratory Analysis	9,450.82	7,523.31	1,927.51	75,625.62	65,745.37	9,880.25	75,920.00
53700OP · Permits & Fees	344.98	1,278.62	-933.64	64,971.65	66,928.19	-1,956.54	69,040.00
53800OP · Software Support	1,011.99	1,537.00	-525.01	10,119.90	15,370.00	-5,250.10	18,450.00
53900OP · Other Professional	0.00	292.50	-292.50	9,215.50	2,925.00	6,290.50	3,510.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	10,807.79	12,297.43	-1,489.64	159,932.67	167,632.56	-7,699.89	186,920.00
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>							
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	1,250.00	-1,250.00	1,500.00
54080MT · Clothing & Laundry	1,238.20	1,190.76	47.44	13,767.47	13,098.48	668.99	15,480.00
54170MT · Auto Expense - General	669.25	1,736.67	-1,067.42	14,333.00	17,366.70	-3,033.70	20,840.00
54182MT · Maintenance of Equipment	6,691.78	1,843.33	4,848.45	15,150.06	18,433.34	-3,283.28	22,120.00
54184MT · Maintenance of Structures	303.56	214.17	89.39	8,413.14	2,141.66	6,271.48	2,570.00
54200MT · Small Tools	46.69	250.00	-203.31	699.86	2,500.00	-1,800.14	3,000.00
54210MT · Supplies - Shop	351.58	198.33	153.25	2,011.12	1,983.34	27.78	2,380.00
54220MT · Supplies - Field	0.00	67.00	-67.00	3,485.66	1,845.56	1,640.10	2,470.00
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	9,301.06	5,625.26	3,675.80	57,860.31	58,619.08	-758.77	70,360.00
<b>54-OP · SERVICE AND SUPPLIES - OP</b>							
54021OP · Auto Expense - Fuel	5,406.07	2,935.00	2,471.07	28,458.11	29,350.00	-891.89	35,220.00
54023OP · Auto Expense - General	1,706.36	2,591.67	-885.31	39,221.51	25,916.66	13,304.85	31,100.00
54030OP · Communication	1,257.60	1,709.17	-451.57	14,213.13	17,091.66	-2,878.53	20,510.00
54040OP · Due & Subscription	0.00			113.00	0.00	113.00	0.00
54050OP · Equipment Purchase	0.00	833.33	-833.33	3,532.68	8,333.30	-4,800.62	10,000.00
54060OP · Equipment Rental	1,004.20	416.67	587.53	9,794.30	4,166.66	5,627.64	5,000.00
54070OP · Insurance	12,187.20	17,638.92	-5,451.72	127,114.15	176,389.16	-49,275.01	211,667.00
54075OP · Insurance - Vehicle	4,703.97	3,975.83	728.14	47,039.70	39,758.30	7,281.40	47,710.00
54080OP · Clothing & Laundry	981.04	1,150.00	-168.96	14,067.88	12,550.00	1,517.88	14,850.00
54090OP · Lodge & Meals	0.00	200.00	-200.00	1,845.49	2,130.00	-284.51	2,130.00
54100OP · Misc Expense	0.00	12.50	-12.50	0.00	125.00	-125.00	150.00
54182OP · Maintenance of Equipment	4,420.73	7,083.33	-2,662.60	59,087.41	70,833.34	-11,745.93	85,000.00
54184OP · Maintenance of Structures	3,742.27	2,821.67	920.60	19,765.88	28,216.66	-8,450.78	33,860.00
54185OP · Memberships/Certifications	0.00	103.00	-103.00	35,951.00	27,629.00	8,322.00	30,400.00
54190OP · Safety Equipment	325.41	661.67	-336.26	6,618.48	6,616.70	201.78	7,940.00
54200OP · Small Tools	0.00	416.67	-416.67	5,680.39	4,166.66	1,513.73	5,000.00
54220OP · Supplies	1,740.59	696.67	1,043.92	7,286.09	6,966.66	319.43	8,360.00
54310OP · Special Dept - Chlorine / Salt	5,028.85	5,626.67	-597.82	68,005.41	56,266.66	11,738.75	67,520.00
54320OP · Special Dept - Sludge /Chemical	0.00	4,932.50	-4,932.50	34,313.88	49,325.00	-15,011.12	59,190.00
54330OP · Special Dept - Oxygen/Propane	0.00	920.83	-920.83	4,587.03	9,208.34	-4,621.31	11,050.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	20,833.30	-20,833.30	25,000.00
54400OP · Training	71.21	1,666.67	-1,595.46	13,002.13	16,666.66	-3,664.53	20,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	42,575.50	58,476.10	-15,900.60	539,897.65	612,539.72	-72,642.07	731,657.00

## Crestline Sanitation District Profit & Loss Budget Performance April 2026

	Apr 26	Budget	\$ Over Budget	Jul '25 - Apr 26	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	5,564.68	5,719.16	-154.48	53,227.76	60,817.24	-7,589.48	72,940.00
56210OP · Utilities - Electric	6,143.53	15,000.00	-8,856.47	109,552.20	130,610.00	-21,057.80	160,610.00
56220OP · Utilities - Gas	478.82	1,175.79	-696.97	5,307.19	6,383.44	-1,076.25	7,600.00
56230OP · Utilities - Water	1,398.10	1,187.50	210.60	11,971.10	11,875.00	96.10	14,250.00
56240OP · Utilities - Trash	873.90	860.83	13.07	8,605.81	8,608.30	-2.49	10,330.00
56300OP · Refuse Disposal	141.19	208.33	-67.14	2,376.21	2,083.30	292.91	2,500.00
<b>Total 56 · UTILITIES - OP</b>	<b>14,600.22</b>	<b>24,151.61</b>	<b>-9,551.39</b>	<b>191,040.27</b>	<b>220,377.28</b>	<b>-29,337.01</b>	<b>268,230.00</b>
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	20,910.83	20,910.83	0.00	209,108.30	209,108.30	0.00	250,930.00
<b>Total 59-MT · Depreciation - MAINT</b>	<b>20,910.83</b>	<b>20,910.83</b>	<b>0.00</b>	<b>209,108.30</b>	<b>209,108.30</b>	<b>0.00</b>	<b>250,930.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	27,058.33	27,058.33	0.00	270,583.30	270,583.30	0.00	324,700.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>27,058.33</b>	<b>27,058.33</b>	<b>0.00</b>	<b>270,583.30</b>	<b>270,583.30</b>	<b>0.00</b>	<b>324,700.00</b>
<b>Total COGS</b>	<b>292,241.22</b>	<b>330,594.19</b>	<b>-38,352.97</b>	<b>3,215,712.32</b>	<b>3,438,140.89</b>	<b>-222,428.57</b>	<b>4,109,367.00</b>
<b>Gross Profit</b>	<b>-241,819.38</b>	<b>-258,255.82</b>	<b>16,436.44</b>	<b>164,945.70</b>	<b>54,035.70</b>	<b>110,910.00</b>	<b>470,233.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	27,612.28	24,291.54	3,320.74	279,848.06	267,206.92	12,641.14	315,790.00
61020 · Salaries - OT ADM	123.64	69.00	54.64	710.94	552.00	158.94	690.00
61030 · Salaries - VAC ADM	551.03	3,525.83	-2,974.80	39,032.29	35,258.34	3,773.95	42,310.00
61040 · Salaries - SICK ADM	84.54	778.33	-693.79	12,452.75	7,783.34	4,669.41	9,340.00
61050 · Salaries - HOLIDAY ADM	753.76	301.10	452.66	18,690.14	17,763.58	926.56	19,570.00
61100 · Payroll Tax - ADM	807.79	863.08	-55.29	9,479.12	9,493.84	-14.72	11,220.00
61200 · Worker's Comp - ADM	166.94	193.08	-26.14	1,893.17	2,123.84	-230.67	2,510.00
61300 · Employee Group Insurance - ADM	7,043.12	5,870.00	1,173.12	68,308.68	54,680.00	13,628.68	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	80,317.33	77,626.16	2,691.17	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	2,638.24	2,530.00	108.24	2,990.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>44,712.40</b>	<b>43,178.88</b>	<b>1,533.52</b>	<b>513,370.72</b>	<b>475,018.02</b>	<b>38,352.70</b>	<b>562,580.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	400.00	1,500.00	-1,100.00	3,900.00	15,000.00	-11,100.00	18,000.00
62300 · Board Exp - Meals & Lodging	56.49	66.67	-10.18	340.35	666.66	-326.31	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	166.66	-166.66	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>456.49</b>	<b>1,583.34</b>	<b>-1,126.85</b>	<b>4,240.35</b>	<b>15,833.32</b>	<b>-11,592.97</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	6,302.00	-6,302.00	50,524.50	52,698.00	-2,173.50	59,790.00
63200 · County Services	2.00	9.00	-7.00	14.00	83.00	-69.00	100.00
63300 · Legal	2,632.50	7,000.00	-4,367.50	29,716.44	58,000.00	-28,283.56	75,000.00
63500 · Software Support - ADM	767.50	1,235.00	-467.50	10,815.42	12,350.00	-1,534.58	14,820.00
63900 · Other Professional - ADM	5,525.57	7,130.00	-1,604.43	41,209.08	71,300.00	-30,090.92	85,560.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>8,927.57</b>	<b>21,676.00</b>	<b>-12,748.43</b>	<b>132,279.44</b>	<b>194,431.00</b>	<b>-62,151.56</b>	<b>235,270.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance April 2026

	Apr 26	Budget	\$ Over Budget	Jul '25 - Apr 26	YTD Budget	\$ Over Budget	Annual Budget
<b>64 · SERVICES AND SUPPLIES - ADM</b>							
64023 · Auto Expense - General - ADM	400.00	400.00	0.00	4,000.00	4,000.00	0.00	4,800.00
64030 · Bank Charges	1,679.79	1,464.25	215.54	11,523.85	11,806.37	-282.52	13,930.00
64040 · Computer Expense	0.00	719.17	-719.17	7,997.50	7,191.66	805.84	8,630.00
64045 · Due & Subscription	1,234.74	1,307.00	-72.26	21,731.94	13,070.00	8,661.94	15,684.00
64080 · Janitorial Service	720.00	761.67	-41.67	7,200.00	7,616.66	-416.66	9,140.00
64090 · Lease Equipment - ADM	456.24	578.34	-122.10	6,930.69	5,783.32	1,147.37	6,940.00
64095 · Legal Notice	0.00			200.00	620.00	-420.00	620.00
64120 · Office Expense	549.84	592.50	-42.66	7,785.74	5,925.00	1,860.74	7,110.00
64130 · Office Supplies	203.45	465.83	-262.38	5,164.75	4,658.34	506.41	5,590.00
64135 · Penalties	0.00	2.50	-2.50	0.00	25.00	-25.00	30.00
64140 · Pest Control	611.07	550.00	61.07	10,688.49	5,500.00	5,188.49	6,600.00
64150 · Postage & Delivery	0.00	100.00	-100.00	12,894.50	15,500.00	-2,605.50	19,850.00
64160 · Printing & Publications	1,694.50	525.83	1,168.67	8,793.57	5,258.34	3,535.23	6,310.00
64170 · Public Relation	572.00	799.17	-227.17	6,429.35	7,991.66	-1,562.31	9,590.00
64180 · Maintenance of Equipment	0.00	210.00	-210.00	228.71	2,100.00	-1,871.29	2,520.00
64190 · Maintenance of Structure	2,087.28	500.00	1,587.28	8,153.04	7,000.00	1,153.04	8,000.00
64230 · Training	40.00	363.64	-323.64	3,161.00	4,272.72	-1,111.72	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	250.00	-250.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	741.73	1,000.00	-258.27	1,200.00
66000 · Payroll Expenses	220.00	225.00	-5.00	2,395.00	2,250.00	145.00	2,700.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>10,468.91</b>	<b>9,689.90</b>	<b>779.01</b>	<b>126,019.86</b>	<b>111,819.07</b>	<b>14,200.79</b>	<b>134,544.00</b>
<b>68 · BAD DEBTS</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>							
69100 · Depreciation - ADM	769.17	769.17	0.00	7,691.70	7,691.66	0.04	9,230.00
69210 · Amortization - Lease ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>769.17</b>	<b>769.17</b>	<b>0.00</b>	<b>7,691.70</b>	<b>7,691.66</b>	<b>0.04</b>	<b>9,230.00</b>
<b>Total Expense</b>	<b>65,334.54</b>	<b>76,897.29</b>	<b>-11,562.75</b>	<b>783,602.07</b>	<b>804,793.07</b>	<b>-21,191.00</b>	<b>965,114.00</b>
<b>Net Ordinary Income</b>	<b>-307,153.92</b>	<b>-335,153.11</b>	<b>27,999.19</b>	<b>-618,656.37</b>	<b>-750,757.37</b>	<b>132,101.00</b>	<b>-494,881.00</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
<b>71 · PROP TAXES</b>							
71100 · Prop Taxes- CURR SEC & UNSEC1%	571,152.36	550,150.00	21,002.36	1,740,002.21	1,618,235.00	121,767.21	1,683,300.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	1,159.19	-1,159.19	0.00	17,700.52	-17,700.52	19,800.00
71500 · Int & Pen Delinquent Taxes	0.00	203.05	-203.05	0.00	1,535.54	-1,535.54	1,900.00
<b>Total 71 · PROP TAXES</b>	<b>571,152.36</b>	<b>551,512.24</b>	<b>19,640.12</b>	<b>1,740,002.21</b>	<b>1,637,471.06</b>	<b>102,531.15</b>	<b>1,705,000.00</b>
<b>72 · SPECIAL ASSESSMENTS</b>							
72100 · Special Assessment - CURRENT	0.00			10,660.00	10,800.00	-140.00	10,800.00
72300 · Special Assessment-DELQ&PENALTY	0.00	300.00	-300.00	0.00	600.00	-600.00	600.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	2,285.71	-2,285.71	0.00	11,428.55	-11,428.55	16,000.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>0.00</b>	<b>2,585.71</b>	<b>-2,585.71</b>	<b>10,660.00</b>	<b>22,828.55</b>	<b>-12,168.55</b>	<b>27,400.00</b>

## Crestline Sanitation District Profit & Loss Budget Performance April 2026

	Apr 26	Budget	\$ Over Budget	Jul '25 - Apr 26	YTD Budget	\$ Over Budget	Annual Budget
<b>73 · GRANTS AND AIDS</b>							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	4,749.62	-4,749.62	9,400.00
<b>Total 73 · GRANTS AND AIDS</b>	0.00	0.00	0.00	0.00	4,749.62	-4,749.62	9,400.00
<b>76 · CONNECTION FEE</b>							
76000 · Connection Fees	0.00	0.00	0.00	14,963.64	0.00	14,963.64	0.00
<b>Total 76 · CONNECTION FEE</b>	0.00	0.00	0.00	14,963.64	0.00	14,963.64	0.00
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	73,630.82	29,691.67	43,939.15	464,460.55	296,916.66	167,543.89	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	-8,248.00	0.00	-8,248.00	6,635.61	0.00	6,635.61	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	250.00	-250.00	300.00
<b>Total 79 · OTHER INCOMES</b>	65,382.82	29,716.67	35,666.15	471,096.16	297,166.66	173,929.50	356,600.00
<b>Total Other Income</b>	636,535.18	583,814.62	52,720.56	2,236,722.01	1,962,215.89	274,506.12	2,098,400.00
<b>Other Expense</b>							
<b>80 · OTHER EXPENSES</b>							
81000 · Interest Expense	0.00	0.00	0.00	103,785.32	35,621.00	68,164.32	35,621.00
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	2,022.22	-2,022.22	2,600.00
<b>Total 80 · OTHER EXPENSES</b>	0.00	288.89	-288.89	103,785.32	62,643.22	41,142.10	63,221.00
<b>90 · CAPITAL PROJECTS</b>							
900001 · N.O.V. incl Slip Lining&Manhole	4,737.00	120,000.00	-115,263.00	50,989.11	210,177.76	-159,188.65	265,200.00
900002 · SCADA System Upgrades	3,287.29	3,250.00	37.29	54,611.24	32,500.00	22,111.24	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	41,666.66	8,106.62	50,000.00
900009 · Farm Management Plan	0.00	1,666.67	-1,666.67	0.00	16,666.66	-16,666.66	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	25,401.24	0.00	25,401.24	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	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	1,700.00			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	13,703.74	28,833.34	-15,129.60	27,774.35	288,333.32	-260,558.97	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
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**  
April 2026

	<u>Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jul '25 - Apr 26</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
926206 · SC Primary Sweep Arm Repair	0.00			0.00	142,000.00	-142,000.00	142,000.00
999999 · Capital Projects Offset	-48,829.27	-157,916.68	109,087.41	-615,988.60	-1,276,344.40	660,355.80	-5,788,200.00
<b>Total 90 · CAPITAL PROJECTS</b>	<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>
<b>Total Other Expense</b>	<u>0.00</u>	<u>288.89</u>	<u>-288.89</u>	<u>103,785.32</u>	<u>62,643.22</u>	<u>41,142.10</u>	<u>63,221.00</u>
<b>Net Other Income</b>	<u>636,535.18</u>	<u>583,525.73</u>	<u>53,009.45</u>	<u>2,132,936.69</u>	<u>1,899,572.67</u>	<u>233,364.02</u>	<u>2,035,179.00</u>
<b>Net Income</b>	<u><b>329,381.26</b></u>	<u><b>248,372.62</b></u>	<u><b>81,008.64</b></u>	<u><b>1,514,280.32</b></u>	<u><b>1,148,815.30</b></u>	<u><b>365,465.02</b></u>	<u><b>1,540,298.00</b></u>

**Crestline Sanitation District**  
**Statement of Cash Flows**  
 April 2026

	Apr 26
<b>OPERATING ACTIVITIES</b>	
Net Income	329,381.26
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	72,496.84
12700 · Pumped Waste	-2,958.19
13300 · SU01-Delinq Tax Roll Receivable	202,209.28
13350 · SS01 - Sewer Availability Recv	1,770.36
14100 · Prepaid Expense	-800.00
14200 · Prepaid Insurance	16,891.17
14300 · Prepaid Worker's Comp	6,994.83
20000 · Accounts Payable	-15,054.80
21600 · Employee Appreciation Fund	-375.57
<b>Net cash provided by Operating Activities</b>	<b>610,555.18</b>
<b>INVESTING ACTIVITIES</b>	
16200 · Accm.Depr - Improvement to Land	8,252.48
16300 · Accm Depr - Structures & Imprv	32,209.99
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	-3,287.29
17850 · N.O.V.	-4,737.00
17889 · HC Safety Upgrades	-13,703.74
17890 · HC Dewatering Bldg & Clarifier	-25,401.24
17901 · SC Slope Repair & Engineering	-1,700.00
<b>Net cash provided by Investing Activities</b>	<b>-90.94</b>
<b>Net cash increase for period</b>	<b>610,464.24</b>
<b>Cash at beginning of period</b>	<b>15,643,130.67</b>
<b>Cash at end of period</b>	<b>16,253,594.91</b>

