



# Crestline Sanitation District

## Executive Summary - February 2026

### SUMMARY STATEMENT OF NET POSITION

	2/28/2026	2/28/2025	Change	Avg. Last 12 Mo.
Cash and investments	\$ 15,455,619	\$ 13,986,858	\$ 1,468,761	\$ 15,064,260
Receivables	1,496,635	1,426,082	70,553	1,357,299
Other current assets	174,667	140,515	34,152	67,496
<b>Total current assets</b>	<b>17,126,921</b>	<b>15,553,455</b>	<b>1,573,466</b>	<b>16,489,055</b>
Capital assets, net	22,458,446	22,395,687	62,759	22,505,413
Deferred outflows of resources	1,314,282	1,690,358	(376,076)	1,690,358
<b>Total Assets and Deferred Outflows of Resources</b>	<b>40,899,649</b>	<b>39,639,500</b>	<b>1,260,149</b>	<b>40,684,826</b>
Current liabilities	568,603	163,434	405,169	166,484
Noncurrent liabilities	13,056,375	13,465,645	(409,270)	13,938,251
Deferred inflows of resources	1,343,898	1,569,983	(226,085)	1,569,983
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>14,968,876</b>	<b>15,199,062</b>	<b>(230,186)</b>	<b>15,674,718</b>
<b>Net Position</b>	<b>\$ 25,930,773</b>	<b>\$ 24,440,438</b>	<b>\$ 1,490,335</b>	<b>\$ 25,010,108</b>

### SUMMARY STATEMENT OF CHANGES IN NET POSITION

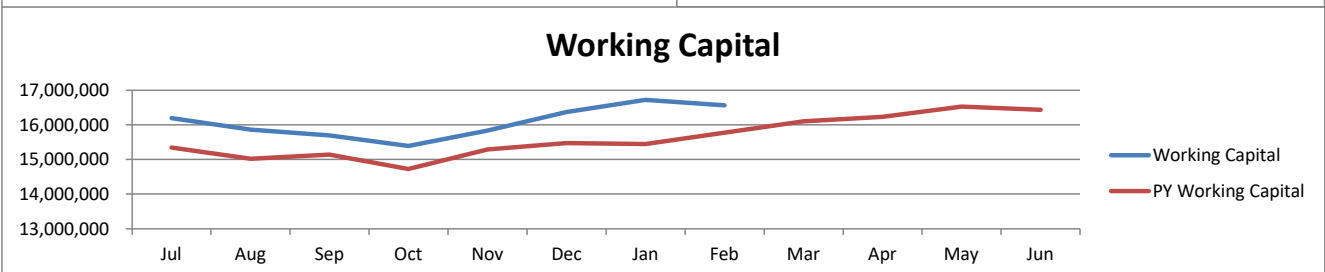
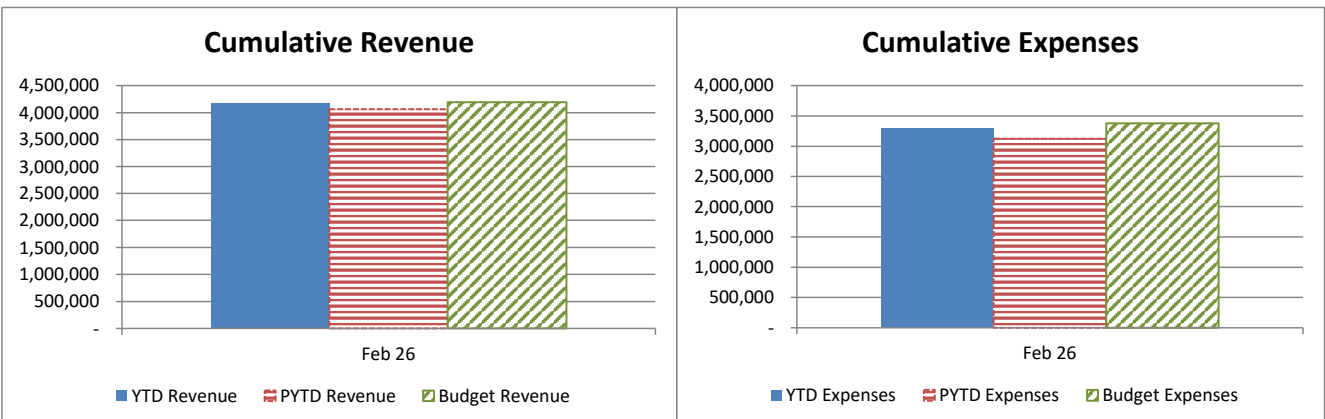
	Feb 2026	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 42,127	\$ 2,707,281	\$ 2,794,370	\$ (87,089)
Operating expenses	(293,073)	(2,556,006)	(2,728,396)	172,390
Administrative expenses	(55,016)	(632,075)	(627,793)	(4,282)
Other income	110,655	1,472,744	1,231,511	241,233
Other expenses	-	(103,785)	(50,481)	(53,304)
<b>Change in net position</b>	<b>\$ (195,307)</b>	<b>\$ 888,159</b>	<b>\$ 619,211</b>	<b>\$ 268,948</b>

### LIQUIDITY RATIOS

	2/28/2026	2/28/2025	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	27.2	85.6	(58.4)	47.6
Current ratio (current assets / current liabilities)	30.1	95.2	(65.1)	52.4
Working capital (current assets - current liabilities)	\$ 16,558,318	\$ 15,390,021	\$ 1,168,297	\$ 16,158,143

### CAPITAL BUDGET

	Feb 2026	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 5,416	\$ 328,803	\$ 980,200	\$ 651,397
Master Plan Projects	3,549	15,136	4,808,000	4,792,864



**Crestline Sanitation District**  
**Balance Sheet**  
 As of February 28, 2026

	Feb 28, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	2,333,912.09
10200 · Cash in Bank - Payroll	77,554.94
10500 · Petty Cash	169.30
10600 · Change Fund	300.00
	2,411,936.33
<b>Total 10 · CASH AND CASH EQUIVALENT</b>	
<b>11 · INVESTMENTS</b>	
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
<b>Total 11000 · Cash in Bank - LAIF</b>	
11101 · Investments - Wealth&Fiduciary	9,691,467.33
11200 · Investments - CalTRUST	2,048,720.59
	13,043,682.94
<b>Total 11 · INVESTMENTS</b>	
<b>Total Checking/Savings</b>	15,455,619.27
<b>Accounts Receivable</b>	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	380,576.67
12100 · A/R - Pilot Rock	1,300.00
12200 · A/R - Cleghorn	109,956.96
12400 · COBRA Receivable	3,994.92
12410 · COBRA Dental	511.97
12700 · Pumped Waste	2,590.14
	498,930.66
<b>Total 12 · ACCTS RECEIVABLE</b>	
<b>Total Accounts Receivable</b>	498,930.66
<b>Other Current Assets</b>	
12900 · Inventory	14,448.96
13 · OTHER RECEIVABLE	
13300 · SU01-Delinq Tax Roll Receivable	370,232.85
13350 · SS01 - Sewer Availability Recv	9,736.21
13400 · Accrued Interest -CalTRUST/LAIF	13,787.54
13500 · Accrued A/R	603,947.46
	997,704.06
<b>Total 13 · OTHER RECEIVABLE</b>	

**Crestline Sanitation District**  
**Balance Sheet**  
As of February 28, 2026

	Feb 28, 26
14 · PREPAID	
14100 · Prepaid Expense	1,200.05
14200 · Prepaid Insurance	123,158.39
14300 · Prepaid Worker's Comp	35,859.81
	160,218.25
Total 14 · PREPAID	160,218.25
Total Other Current Assets	1,172,371.27
	17,126,921.20
Total Current Assets	17,126,921.20
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	-16,565,882.59
16300 · Accm Depr - Structures & Imprv	-6,857,607.71
16400 · Accm Depr - Vehicles	-1,196,916.86
16500 · Accm Depr - Equipment	-594,442.31
16800 · Accm. Amortization	-256,632.50
16900 · Accm Depr - Capital Lease Asset	-5,283.92
16910 · Accm Amortization Right-of-Use	-6,839.28
	-25,483,605.17
Total 16 · ACCM DEPRECIATIONS	-25,483,605.17
Total Fixed Assets	8,969,719.99
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	3,930.00
17340 · SCADA System	46,236.13
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.	37,585.11
17880 · Seal Coating & Striping	12,280.00
17890 · HC Dewatering Bldg & Clarifier	10,762,463.56

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Accrual Basis

**Crestline Sanitation District**  
**Balance Sheet**  
**As of February 28, 2026**

	<u>Feb 28, 26</u>
17891 · HC Engineering & Mgmt	1,436,389.95
17901 · SC Slope Repair & Engineering	30,000.00
17905 · SC Huber Rotamat Repairs	8,268.96
<b>Total 17 · CIP</b>	<u>13,488,726.01</u>
<b>19 · DEFERRED OUTFLOWS</b>	
19810 · Deferred Outflows - ER Contribu	357,456.00
19830 · Deferred Outflows - Actuarial	316,199.00
19850 · Deferred Outflow-OPEB Actuarial	640,627.00
<b>Total 19 · DEFERRED OUTFLOWS</b>	<u>1,314,282.00</u>
<b>Total Other Assets</b>	<u>14,803,008.01</u>
<b>TOTAL ASSETS</b>	<u><u>40,899,649.20</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	10,853.59
<b>Total Accounts Payable</b>	<u>10,853.59</u>
<b>Other Current Liabilities</b>	
21 · OTHER CURRENT LIAB.	
21300 · Unclaimed Checks	4,131.68
21600 · Employee Appreciation Fund	1,822.56
<b>Total 21 · OTHER CURRENT LIAB.</b>	<u>5,954.24</u>
22 · PR LIABILITIES	
22000 · Payroll Liabilities	-1,699.61
<b>Total 22 · PR LIABILITIES</b>	<u>-1,699.61</u>
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
<b>Total 23 · ACCRUED LIABILITIES</b>	<u>179,113.96</u>

**Crestline Sanitation District**  
**Balance Sheet**  
As of February 28, 2026

	Feb 28, 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
	374,381.53
<b>Total 24 · OTHER LIABILITIES</b>	
<b>Total Other Current Liabilities</b>	557,750.12
	568,603.71
<b>Total Current Liabilities</b>	
<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
	13,056,374.91
<b>Total 27 · LONG TERM LIABILITIES</b>	
<b>29 · DEFERRED INFLOWS</b>	
29830 · Deferred Inflows - Actuarial	313,715.00
29850 · Deferred Inflows-OPEB Actuarial	1,030,183.00
	1,343,898.00
<b>Total 29 · DEFERRED INFLOWS</b>	
<b>Total Long Term Liabilities</b>	14,400,272.91
	14,968,876.62
<b>Total Liabilities</b>	
<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
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
	17,849,695.00
<b>Total 34000 · Board Designated Reserves</b>	
<b>Total 30 · NET ASSETS</b>	25,042,613.35

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Accrual Basis

**Crestline Sanitation District**  
**Balance Sheet**  
As of February 28, 2026

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	Feb 28, 26
Net Income	888,159.23
Total Equity	25,930,772.58
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>40,899,649.20</b>



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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>40 · REVENUE</b>							
41000 · Sewer Service Fees	1,193.17	39,406.14	-38,212.97	2,455,338.48	2,593,334.84	-137,996.36	4,242,800.00
42000 · Sewer Penalties	37,151.64	37,268.67	-117.03	103,525.32	106,201.39	-2,676.07	160,800.00
43000 · Pumped Waste Permits	3,107.92	2,455.51	652.41	32,943.98	27,966.78	4,977.20	45,700.00
44000 · Permit & Inspection Fees	0.00	183.33	-183.33	876.00	1,466.68	-590.68	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	4,591.92	5,200.00	-608.08	7,800.00
48000 · Other Service Fees	24.00	25.00	-1.00	48.00	200.00	-152.00	300.00
49000 · Other Charges	0.00			0.00	0.00	0.00	0.00
<b>Total 40 · REVENUE</b>	<b>42,126.73</b>	<b>79,988.65</b>	<b>-37,861.92</b>	<b>2,707,280.66</b>	<b>2,794,369.69</b>	<b>-87,089.03</b>	<b>4,579,600.00</b>
<b>Total Income</b>	<b>42,126.73</b>	<b>79,988.65</b>	<b>-37,861.92</b>	<b>2,707,280.66</b>	<b>2,794,369.69</b>	<b>-87,089.03</b>	<b>4,579,600.00</b>
<b>Cost of Goods Sold</b>							
<b>51-MT · Salaries &amp; Benefit - MAINT</b>							
51010MT · Salaries - REG	33,256.61	32,628.46	628.15	246,755.55	277,341.92	-30,586.37	424,170.00
51020MT · Salaries - OT	89.81	150.00	-60.19	958.48	2,180.00	-1,221.52	3,130.00
51030MT · Salaries - VAC	573.44	1,305.48	-732.04	14,582.37	10,512.31	4,070.06	25,310.00
51040MT · Salaries - SICK	455.31	2,153.65	-1,698.34	5,173.39	15,383.24	-10,209.85	23,030.00
51050MT · Salaries - HOLIDAY	1,690.64	413.69	1,276.95	19,020.24	23,580.45	-4,560.21	26,890.00
51060MT · Salaries - ON CALL / STANDBY	2,117.50	2,080.00	37.50	17,582.50	16,640.00	942.50	24,960.00
51070MT · Salaries - CALL BACK	0.00	166.67	-166.67	2,230.02	1,333.36	896.66	2,000.00
51100MT · Payroll Tax	513.03	806.92	-293.89	4,326.86	6,858.84	-2,531.98	10,490.00
51150MT · Unemployment Expense	0.00	266.65	-266.65	8,183.03	2,133.32	6,049.71	3,200.00
51200MT · Worker's Comp	2,257.71	2,858.46	-600.75	19,777.75	24,296.92	-4,519.17	37,160.00
51300MT · Employee Group Insurance	7,743.67	7,467.50	276.17	48,855.36	59,740.00	-10,884.64	89,610.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,166.46	8,909.24	-742.78	68,244.96	75,728.48	-7,483.52	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	1,716.00	0.00	1,716.00	27,170.00	25,454.00	1,716.00	62,400.00
51600MT · Nationwide ER Match	223.50	173.84	49.66	1,797.75	1,477.68	320.07	2,260.00
<b>Total 51-MT · Salaries &amp; Benefit - MAINT</b>	<b>58,803.68</b>	<b>59,380.56</b>	<b>-576.88</b>	<b>484,658.26</b>	<b>542,660.52</b>	<b>-58,002.26</b>	<b>850,430.00</b>
<b>51-OP · SALARIES &amp; BENEFIT - OP</b>							
51010OP · Salaries - REG	51,728.73	58,035.38	-6,306.65	445,904.56	493,300.76	-47,396.20	754,460.00
51020OP · Salaries - OT	0.00	541.67	-541.67	4,616.87	4,333.36	283.51	6,500.00
51030OP · Salaries - VAC	3,246.71	4,637.50	-1,390.79	38,308.06	37,100.00	1,208.06	55,650.00
51040OP · Salaries - SICK	661.60	3,186.24	-2,524.64	23,112.63	22,933.39	179.24	41,290.00
51050OP · Salaries - HOLIDAY	2,390.40	335.65	2,054.75	39,119.36	43,185.60	-4,066.24	48,210.00
51060OP · Salaries - ON CALL / STANDBY	2,980.00	3,466.67	-486.67	28,187.50	27,733.32	454.18	41,600.00
51070OP · Salaries - Call Back	0.00	166.67	-166.67	4,669.90	1,333.32	3,336.58	2,000.00
51100OP · Payroll Tax	1,332.58	1,447.70	-115.12	11,687.95	12,305.40	-617.45	18,820.00
51200OP · Worker's Comp	4,109.20	4,776.16	-666.96	39,605.37	40,597.32	-991.95	62,090.00
51300OP · Employee Group Insurance	15,625.04	12,300.83	3,324.21	126,517.60	98,406.64	28,110.96	147,610.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	13,603.54	16,762.30	-3,158.76	128,541.77	142,479.60	-13,937.83	217,910.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	2,100.00	2,080.00	20.00	11,775.00	16,640.00	-4,865.00	24,960.00
51600OP · Nationwide ER Match	112.50	113.28	-0.78	1,068.75	961.56	107.19	1,470.00
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>97,890.30</b>	<b>107,850.05</b>	<b>-9,959.75</b>	<b>903,115.32</b>	<b>941,310.27</b>	<b>-38,194.95</b>	<b>1,422,570.00</b>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 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	46.66	-46.66	70.00
53900MT · Other Professional Svc	93.73	291.67	-197.94	2,630.50	2,333.32	297.18	3,500.00
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>93.73</b>	<b>297.50</b>	<b>-203.77</b>	<b>2,630.50</b>	<b>2,379.98</b>	<b>250.52</b>	<b>3,570.00</b>
<b>53-OP · PROFESSIONAL SVC - OP</b>							
53300OP · Engineering	0.00	1,666.00	-1,666.00	0.00	13,332.00	-13,332.00	20,000.00
53400OP · Laboratory Analysis	10,342.48	7,316.02	3,026.46	59,320.82	53,254.59	6,066.23	75,920.00
53700OP · Permits & Fees	0.00	963.00	-963.00	63,324.47	63,524.40	-199.93	69,040.00
53800OP · Software Support	1,011.99	1,537.00	-525.01	8,095.92	12,296.00	-4,200.08	18,450.00
53900OP · Other Professional	130.00	292.50	-162.50	9,215.50	2,340.00	6,875.50	3,510.00
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>11,484.47</b>	<b>11,774.52</b>	<b>-290.05</b>	<b>139,956.71</b>	<b>144,746.99</b>	<b>-4,790.28</b>	<b>186,920.00</b>
<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	1,000.00	-1,000.00	1,500.00
54070MT · Insurance	0.00			884.04			
54080MT · Clothing & Laundry	939.11	1,190.76	-251.65	11,442.55	10,121.52	1,321.03	15,480.00
54170MT · Auto Expense - General	5,678.45	1,736.67	3,941.78	10,968.11	13,893.36	-2,925.25	20,840.00
54182MT · Maintenance of Equipment	190.58	1,843.33	-1,652.75	7,086.38	14,746.66	-7,660.28	22,120.00
54184MT · Maintenance of Structures	2,103.25	214.13	1,889.12	7,709.58	1,713.32	5,996.26	2,570.00
54200MT · Small Tools	0.00	250.00	-250.00	482.57	2,000.00	-1,517.43	3,000.00
54210MT · Supplies - Shop	7.52	198.33	-190.81	1,405.37	1,586.68	-181.31	2,380.00
54220MT · Supplies - Field	0.00	67.00	-67.00	3,485.66	1,556.87	1,928.79	2,470.00
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>8,918.91</b>	<b>5,625.22</b>	<b>3,293.69</b>	<b>43,464.26</b>	<b>46,618.41</b>	<b>-3,154.15</b>	<b>70,360.00</b>
<b>54-OP · SERVICE AND SUPPLIES - OP</b>							
54021OP · Auto Expense - Fuel	3,106.83	2,935.00	171.83	23,052.04	23,480.00	-427.96	35,220.00
54023OP · Auto Expense - General	3,795.84	2,591.67	1,204.17	23,741.11	20,733.32	3,007.79	31,100.00
54030OP · Communication	1,692.30	1,709.17	-16.87	11,691.98	13,673.32	-1,981.34	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	10,832.75	6,666.64	4,166.11	10,000.00
54060OP · Equipment Rental	1,860.20	416.67	1,443.53	7,785.90	3,333.32	4,452.58	5,000.00
54070OP · Insurance	11,134.16	17,638.92	-6,504.76	89,073.28	141,111.32	-52,038.04	211,667.00
54075OP · Insurance - Vehicle	3,945.20	3,975.83	-30.63	31,561.60	31,806.64	-245.04	47,710.00
54080OP · Clothing & Laundry	1,011.30	1,150.00	-138.70	11,898.80	9,725.00	2,173.80	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	100.00	-100.00	150.00
54182OP · Maintenance of Equipment	4,678.28	7,083.33	-2,405.05	54,638.42	56,666.68	-2,028.26	85,000.00
54184OP · Maintenance of Structures	3,832.74	2,821.67	1,011.07	32,179.82	22,573.32	9,606.50	33,860.00
54185OP · Memberships/Certifications	593.00	127.00	466.00	35,224.00	26,524.00	8,700.00	30,400.00
54190OP · Safety Equipment	1,106.82	661.67	445.15	6,558.52	5,293.36	1,265.16	7,940.00
54200OP · Small Tools	185.38	416.67	-231.29	5,203.64	3,333.32	1,870.32	5,000.00
54220OP · Supplies	449.00	696.67	-247.67	5,180.88	5,573.32	-392.44	8,360.00
54310OP · Special Dept - Chlorine / Salt	5,145.84	5,626.67	-480.83	54,755.39	45,013.32	9,742.07	67,520.00
54320OP · Special Dept - Sludge /Chemical	2,754.00	4,932.50	-2,178.50	31,238.45	39,460.00	-8,221.55	59,190.00
54330OP · Special Dept - Oxygen/Propane	0.00	920.83	-920.83	2,794.03	7,366.68	-4,572.65	11,050.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	16,666.64	-16,666.64	25,000.00
54400OP · Training	2,455.00	1,666.67	788.33	13,000.92	13,333.32	-332.40	20,000.00
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>47,745.89</b>	<b>58,300.10</b>	<b>-10,554.21</b>	<b>452,370.02</b>	<b>494,163.52</b>	<b>-41,793.50</b>	<b>731,657.00</b>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 26	YTD Budget	\$ Over Budget	Annual Budget
<b>56 · UTILITIES - OP</b>							
56100OP · Telephone	5,439.64	6,091.99	-652.35	42,143.80	49,134.12	-6,990.32	72,940.00
56210OP · Utilities - Electric	12,074.36	12,000.00	74.36	91,743.54	101,610.00	-9,866.46	160,610.00
56220OP · Utilities - Gas	1,207.00	1,269.04	-62.04	3,621.12	3,965.30	-344.18	7,600.00
56230OP · Utilities - Water	1,245.10	1,187.50	57.60	9,402.86	9,500.00	-97.14	14,250.00
56240OP · Utilities - Trash	873.90	860.83	13.07	6,858.01	6,886.64	-28.63	10,330.00
56300OP · Refuse Disposal	570.00	208.33	361.67	2,235.02	1,666.64	568.38	2,500.00
<b>Total 56 · UTILITIES - OP</b>	<b>21,410.00</b>	<b>21,617.69</b>	<b>-207.69</b>	<b>156,004.35</b>	<b>172,762.70</b>	<b>-16,758.35</b>	<b>268,230.00</b>
<b>59-MT · DEPRECIATION - MAINT</b>							
59100MT · Depreciation Expense	22,668.34	20,910.83	1,757.51	181,346.72	167,286.64	14,060.08	250,930.00
<b>Total 59-MT · DEPRECIATION - MAINT</b>	<b>22,668.34</b>	<b>20,910.83</b>	<b>1,757.51</b>	<b>181,346.72</b>	<b>167,286.64</b>	<b>14,060.08</b>	<b>250,930.00</b>
<b>59-OP · DEPR &amp; AMORT - OP</b>							
59100OP · Depreciation - OP	24,057.50	27,058.33	-3,000.83	192,460.00	216,466.64	-24,006.64	324,700.00
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>24,057.50</b>	<b>27,058.33</b>	<b>-3,000.83</b>	<b>192,460.00</b>	<b>216,466.64</b>	<b>-24,006.64</b>	<b>324,700.00</b>
<b>Total COGS</b>	<b>293,072.82</b>	<b>312,814.80</b>	<b>-19,741.98</b>	<b>2,556,006.14</b>	<b>2,728,395.67</b>	<b>-172,389.53</b>	<b>4,109,367.00</b>
<b>Gross Profit</b>	<b>-250,946.09</b>	<b>-232,826.15</b>	<b>-18,119.94</b>	<b>151,274.52</b>	<b>65,974.02</b>	<b>85,300.50</b>	<b>470,233.00</b>
<b>Expense</b>							
<b>61 · SALARIES AND BENEFIT - ADM</b>							
61010 · Salaries - REG ADM	25,562.56	24,291.54	1,271.02	212,100.56	206,478.08	5,622.48	315,790.00
61020 · Salaries - OT ADM	29.94	69.00	-39.06	426.62	414.00	12.62	690.00
61030 · Salaries - VAC ADM	650.16	3,525.83	-2,875.67	37,018.40	28,206.68	8,811.72	42,310.00
61040 · Salaries - SICK ADM	381.84	778.33	-396.49	11,905.97	6,226.68	5,679.29	9,340.00
61050 · Salaries - HOLIDAY ADM	1,442.08	301.10	1,140.98	16,494.30	17,161.38	-667.08	19,570.00
61100 · Payroll Tax - ADM	773.50	863.08	-89.58	7,459.94	7,336.16	123.78	11,220.00
61200 · Worker's Comp - ADM	160.92	193.08	-32.16	1,475.76	1,641.16	-165.40	2,510.00
61300 · Employee Group Insurance - ADM	7,043.26	5,870.00	1,173.26	54,222.44	42,940.00	11,282.44	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	62,036.73	59,983.84	2,052.89	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	1,995.59	1,955.00	40.59	2,990.00
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>43,613.56</b>	<b>43,178.88</b>	<b>434.68</b>	<b>405,136.31</b>	<b>372,342.98</b>	<b>32,793.33</b>	<b>562,580.00</b>
<b>62 · BOARD EXPENSES</b>							
62100 · Board Director's Fee	100.00	1,500.00	-1,400.00	3,000.00	12,000.00	-9,000.00	18,000.00
62300 · Board Exp - Meals & Lodging	50.99	66.67	-15.68	224.85	533.32	-308.47	800.00
62400 · Board Exp - Education & Training	0.00	16.67	-16.67	0.00	133.32	-133.32	200.00
<b>Total 62 · BOARD EXPENSES</b>	<b>150.99</b>	<b>1,583.34</b>	<b>-1,432.35</b>	<b>3,224.85</b>	<b>12,666.64</b>	<b>-9,441.79</b>	<b>19,000.00</b>
<b>63 · PROFESSIONAL SVC - ADM</b>							
63100 · Accounting	0.00	2,024.00	-2,024.00	41,175.50	35,265.00	5,910.50	59,790.00
63200 · County Services	4.00	8.00	-4.00	10.00	66.00	-56.00	100.00
63300 · Legal	0.00	7,000.00	-7,000.00	22,687.69	44,000.00	-21,312.31	75,000.00
63500 · Software Support - ADM	1,031.33	1,235.00	-203.67	8,250.64	9,880.00	-1,629.36	14,820.00
63900 · Other Professional - ADM	1,205.87	7,130.00	-5,924.13	33,633.78	57,040.00	-23,406.22	85,560.00
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>2,241.20</b>	<b>17,397.00</b>	<b>-15,155.80</b>	<b>105,757.61</b>	<b>146,251.00</b>	<b>-40,493.39</b>	<b>235,270.00</b>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 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	3,000.00	3,200.00	-200.00	4,800.00
64030 · Bank Charges	1,677.85	1,410.35	267.50	9,193.27	9,717.49	-524.22	13,930.00
64040 · Computer Expense	1,189.23	719.17	470.06	7,841.66	5,753.32	2,088.34	8,630.00
64045 · Due & Subscription	1,084.97	1,307.00	-222.03	19,362.23	10,456.00	8,906.23	15,684.00
64080 · Janitorial Service	720.00	761.67	-41.67	5,760.00	6,093.32	-333.32	9,140.00
64090 · Lease Equipment - ADM	1,241.89	578.33	663.56	5,938.98	4,626.64	1,312.34	6,940.00
64095 · Legal Notice	0.00			200.00	620.00	-420.00	620.00
64120 · Office Expense	601.77	592.50	9.27	6,647.01	4,740.00	1,907.01	7,110.00
64130 · Office Supplies	358.62	465.83	-107.21	4,107.53	3,726.68	380.85	5,590.00
64135 · Penalties	0.00	2.50	-2.50	0.00	20.00	-20.00	30.00
64140 · Pest Control	82.38	550.00	-467.62	9,500.54	4,400.00	5,100.54	6,600.00
64150 · Postage & Delivery	0.00	100.00	-100.00	9,894.50	12,400.00	-2,505.50	19,850.00
64160 · Printing & Publications	0.00	525.83	-525.83	7,099.07	4,206.68	2,892.39	6,310.00
64170 · Public Relation	743.98	799.17	-55.19	5,285.35	6,393.32	-1,107.97	9,590.00
64180 · Maintenance of Equipment	0.00	210.00	-210.00	228.71	1,680.00	-1,451.29	2,520.00
64190 · Maintenance of Structure	132.54	500.00	-367.46	15,836.55	6,000.00	9,836.55	8,000.00
64230 · Training	0.00	363.64	-363.64	936.00	3,545.44	-2,609.44	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	200.00	-200.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	741.73	800.00	-58.27	1,200.00
66000 · Payroll Expenses	210.00	225.00	-15.00	1,850.00	1,800.00	50.00	2,700.00
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>8,443.23</b>	<b>9,635.99</b>	<b>-1,192.76</b>	<b>113,423.13</b>	<b>90,378.89</b>	<b>23,044.24</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	566.67	769.17	-202.50	4,533.36	6,153.32	-1,619.96	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>566.67</b>	<b>769.17</b>	<b>-202.50</b>	<b>4,533.36</b>	<b>6,153.32</b>	<b>-1,619.96</b>	<b>9,230.00</b>
<b>Total Expense</b>	<b>55,015.65</b>	<b>72,564.38</b>	<b>-17,548.73</b>	<b>632,075.26</b>	<b>627,792.83</b>	<b>4,282.43</b>	<b>965,114.00</b>
<b>Net Ordinary Income</b>	<b>-305,961.74</b>	<b>-305,390.53</b>	<b>-571.21</b>	<b>-480,800.74</b>	<b>-561,818.81</b>	<b>81,018.07</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%	65,039.51	52,300.00	12,739.51	1,060,241.17	954,085.00	106,156.17	1,683,300.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	443.47	-443.47	0.00	15,761.60	-15,761.60	19,800.00
71500 · Int & Pen Delinquent Taxes	0.00	34.76	-34.76	0.00	1,223.53	-1,223.53	1,900.00
<b>Total 71 · PROP TAXES</b>	<b>65,039.51</b>	<b>52,778.23</b>	<b>12,261.28</b>	<b>1,060,241.17</b>	<b>971,070.13</b>	<b>89,171.04</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	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	6,857.13	-6,857.13	16,000.00
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>0.00</b>	<b>2,285.71</b>	<b>-2,285.71</b>	<b>10,660.00</b>	<b>17,957.13</b>	<b>-7,297.13</b>	<b>27,400.00</b>

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

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,749.62</b>	<b>-4,749.62</b>	<b>9,400.00</b>
<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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,963.64</b>	<b>0.00</b>	<b>14,963.64</b>	<b>0.00</b>
<b>79 · OTHER INCOMES</b>							
77000 · Interest Income	38,403.96	29,691.67	8,712.29	325,467.94	237,533.32	87,934.62	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	7,211.02	0.00	7,211.02	61,412.54	0.00	61,412.54	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	200.00	-200.00	300.00
<b>Total 79 · OTHER INCOMES</b>	<b>45,614.98</b>	<b>29,716.67</b>	<b>15,898.31</b>	<b>386,880.48</b>	<b>237,733.32</b>	<b>149,147.16</b>	<b>356,600.00</b>
<b>Total Other Income</b>	<b>110,654.49</b>	<b>84,780.61</b>	<b>25,873.88</b>	<b>1,472,745.29</b>	<b>1,231,510.20</b>	<b>241,235.09</b>	<b>2,098,400.00</b>
<b>Other Expense</b>							
<b>80 · OTHER EXPENSES</b>							
81000 · Interest Expense	0.00	2,968.42	-2,968.42	103,785.32	23,747.32	80,038.00	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	1,733.32	-1,733.32	2,600.00
<b>Total 80 · OTHER EXPENSES</b>	<b>0.00</b>	<b>3,185.09</b>	<b>-3,185.09</b>	<b>103,785.32</b>	<b>50,480.64</b>	<b>53,304.68</b>	<b>63,221.00</b>
<b>90 · CAPITAL PROJECTS</b>							
900001 · N.O.V. incl Slip Lining&Manhole	4,737.00	5,022.22	-285.22	41,515.11	40,177.76	1,337.35	265,200.00
900002 · SCADA System Upgrades	679.32	3,250.00	-2,570.68	46,236.13	26,000.00	20,236.13	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	50,173.28	33,333.32	16,839.96	50,000.00
900009 · Farm Management Plan	0.00	1,666.67	-1,666.67	0.00	13,333.32	-13,333.32	20,000.00
922101 · HC Engineering & Mgmt	3,549.00	0.00	3,549.00	15,136.20	0.00	15,136.20	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	0.00	0.00	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	230,666.64	-230,666.64	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	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	39,000.00	-39,000.00	0.00	39,000.00	-39,000.00	39,000.00

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Accrual Basis

**Crestline Sanitation District**  
**Profit & Loss Budget Performance**  
February 2026

	Feb 26	Budget	\$ Over Budget	Jul '25 - Feb 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	-8,965.32	-81,938.89	72,973.57	-391,494.42	-880,511.04	489,016.62	-5,788,200.00
<b>Total 90 - CAPITAL PROJECTS</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>0.00</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>3,185.09</b>	<b>-3,185.09</b>	<b>103,785.32</b>	<b>50,480.64</b>	<b>53,304.68</b>	<b>63,221.00</b>
<b>Net Other Income</b>	<b>110,654.49</b>	<b>81,595.52</b>	<b>29,058.97</b>	<b>1,368,959.97</b>	<b>1,181,029.56</b>	<b>187,930.41</b>	<b>2,035,179.00</b>
<b>Net Income</b>	<b>-195,307.25</b>	<b>-223,795.01</b>	<b>28,487.76</b>	<b>888,159.23</b>	<b>619,210.75</b>	<b>268,948.48</b>	<b>1,540,298.00</b>

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

	Feb 26
<b>OPERATING ACTIVITIES</b>	
Net Income	-195,307.25
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	100,852.79
12400 · COBRA Receivable	-584.06
12410 · COBRA Dental	-135.92
12700 · Pumped Waste	-845.03
13300 · SU01-Delinq Tax Roll Receivable	5,660.66
13350 · SS01 - Sewer Availability Recv	394.83
14100 · Prepaid Expense	-883.67
14200 · Prepaid Insurance	15,079.36
14300 · Prepaid Worker's Comp	6,527.83
20000 · Accounts Payable	-752.21
21600 · Employee Appreciation Fund	-137.25
22000 · Payroll Liabilities	29.94
	-70,099.98
Net cash provided by Operating Activities	-70,099.98
<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	-679.32
17850 · N.O.V.	-4,737.00
17891 · HC Engineering & Mgmt	-3,549.00
	38,327.19
Net cash provided by Investing Activities	38,327.19
Net cash increase for period	-31,772.79
Cash at beginning of period	15,487,392.06
Cash at end of period	15,455,619.27

