Crestline Sanitation District

Executive Summary - June 2026

SUMMARY STATEMENT OF NET POSITION

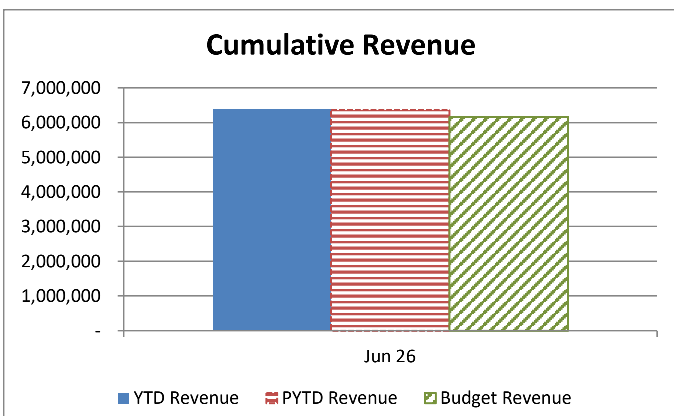
	6/30/2026	6/30/2025	Change	Avg. Last 12 Mo.
Cash and investments	$ 16,564,657	$ 15,118,916	$ 1,445,741	$ 15,364,219
Receivables	1,328,264	1,414,676	(86,412)	1,467,334
Other current assets	57,802	36,818	20,984	190,676
Total current assets	17,950,723	16,570,410	1,380,313	17,022,229
Capital assets, net	22,549,219	22,448,222	100,997	22,551,411
Deferred outflows of resources	1,314,282	1,690,358	(376,076)	1,314,282
Total Assets and Deferred Outflows of Resources	41,814,224	40,708,990	1,105,234	40,887,922
Current liabilities	469,838	138,602	331,236	577,168
Noncurrent liabilities	13,330,796	13,937,226	(606,430)	13,159,280
Deferred inflows of resources	1,343,898	1,569,983	(226,085)	1,343,898
Total Liabilities and Deferred Inflows of Resources	15,144,532	15,645,811	(501,279)	15,080,346
Net Position	$ 26,669,692	$ 25,063,179	$ 1,606,513	$ 25,807,576

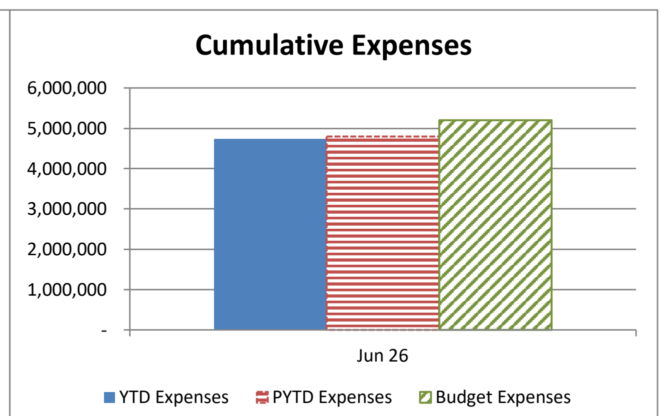
SUMMARY STATEMENT OF CHANGES IN NET POSITION

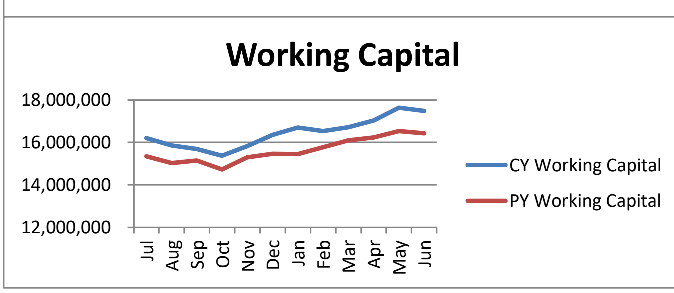
	Jun 2026	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	$ 69,737	$ 4,073,714	$ 4,063,851	$ 9,863
Operating expenses	(208,884)	(3,728,142)	(4,109,367)	381,225
Administrative expenses	(48,933)	(914,524)	(965,114)	50,590
Other income	8,827	2,299,815	2,098,400	201,415
Other expenses	-	(103,785)	(131,385)	27,600
Change in net position	$ (179,253)	$ 1,627,078	$ 956,385	$ 670,693

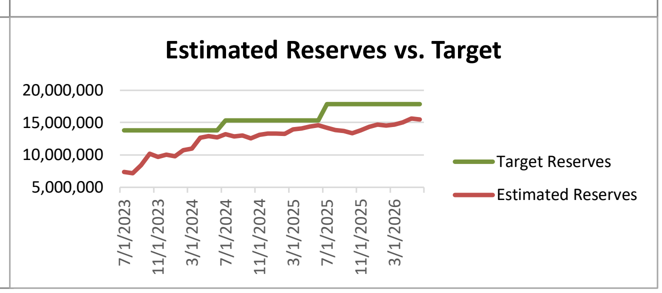
LIQUIDITY RATIOS	6/30/2026	6/30/2025	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	35.3	109.1	(73.8)	26.8
Current ratio (current assets / current liabilities)	38.2	119.6	(81.4)	29.7
Working capital (current assets - current liabilities)	$ 17,480,885	$ 16,431,808	$ 1,049,077	$ 16,445,061

CAPITAL BUDGET	Jun 2026	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	$ 14,999	$ 13,677,195	$ 980,200	$ (12,696,995)
Master Plan Projects	-	(13,087,042)	4,808,000	17,895,042









Crestline Sanitation District
Balance Sheet
As of June 30, 2026

		Jun 30, 26
ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General		2,413,897.56
10200 · Cash in Bank - Payroll		14,586.50
10500 · Petty Cash		169.30
10600 · Change Fund		300.00
Total 10 · CASH AND CASH EQUIVALENT		2,428,953.36
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF		
11010 · CWSRF Reserve Fund - in LAIF	448,056.00	
11000 · Cash in Bank - LAIF - Other	1,866,687.28	
Total 11000 · Cash in Bank - LAIF		2,314,743.28
11101 · Investments - Wealth&Fiduciary		9,755,081.47
11200 · Investments - CalTRUST		2,065,879.33
Total 11 · INVESTMENTS		14,135,704.08
Total Checking/Savings		16,564,657.44
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable		-46,104.23
12100 · A/R - Pilot Rock		1,300.00
12400 · COBRA Receivable		2,644.55
12410 · COBRA Dental		376.05
12700 · Pumped Waste		1,499.53
Total 12 · ACCTS RECEIVABLE		-40,284.10
Total Accounts Receivable		-40,284.10
Other Current Assets		
12900 · Inventory		14,448.96
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable		728,991.30
13350 · SS01 - Sewer Availability Recv		6,708.24
13400 · Accrued Interest -CalTRUST/LAIF		13,787.54
13500 · Accrued A/R		619,060.62
Total 13 · OTHER RECEIVABLE		1,368,547.70

Crestline Sanitation District
Balance Sheet
As of June 30, 2026

		Jun 30, 26
14 · PREPAID		
14100 · Prepaid Expense	2,719.00	
14200 · Prepaid Insurance	35,933.77	
14300 · Prepaid Worker's Comp	4,700.40	
Total 14 · PREPAID		43,353.17
Total Other Current Assets		1,426,349.83
Total Current Assets		17,950,723.17
Fixed Assets		
15 · CAPITAL ASSETS		
15100 · Land	226,124.31	
15200 · Improvements to Land	17,981,745.73	
15300 · Structures & Improvements	27,366,158.18	
15400 · Vehicles	1,528,572.29	
15500 · Equipments	775,829.06	
15800 · Intangible Asset	263,528.78	
15910 · Right-of-Use Asset	13,190.30	
Total 15 · CAPITAL ASSETS		48,155,148.65
16 · ACCM DEPRECIATIONS		
16200 · Accm.Depr - Improvement to Land	-16,598,892.51	
16300 · Accm Depr - Structures & Imprv	-6,998,014.23	
16400 · Accm Depr - Vehicles	-1,164,924.24	
16500 · Accm Depr - Equipment	-602,935.83	
16800 · Accm. Amortization	-259,513.58	
16900 · Accm Depr - Capital Lease Asset	-7,925.88	
16910 · Accm Amortization Right-of-Use	-6,839.28	
Total 16 · ACCM DEPRECIATIONS		-25,639,045.55
Total Fixed Assets		22,516,103.10
Other Assets		
17 · CIP		
17400 · CH Structure Rehabilitation	9,092.09	
17889 · HC Safety Upgrades	24,023.82	
Total 17 · CIP		33,115.91

Crestline Sanitation District
Balance Sheet
As of June 30, 2026

		Jun 30, 26
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		1,347,397.91
TOTAL ASSETS		**41,814,224.18**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		13,618.38
Total Accounts Payable		13,618.38
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		
23300 · Accrued Interest Expense	77,379.77	
Total 23 · ACCRUED LIABILITIES		77,379.77
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		456,220.33
Total Current Liabilities		469,838.71

Crestline Sanitation District
Balance Sheet
As of June 30, 2026

			Jun 30, 26
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			15,144,532.62
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
Net Income			1,627,078.21
Total Equity			26,669,691.56
TOTAL LIABILITIES & EQUITY			**41,814,224.18**

Crestline Sanitation District
Profit & Loss Budget Performance
June 2026

	Jun 26	Budget	$ Over Budget	Jul '25 - Jun 26	YTD Budget	$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	31,050.03	15,190.00	15,860.03	3,727,971.80	3,727,051.00	920.80	3,727,051.00
42000 · Sewer Penalties	35,343.04	27,100.00	8,243.04	182,158.53	160,800.00	21,358.53	160,800.00
43000 · Pumped Waste Permits	2,462.47	4,713.72	-2,251.25	45,247.24	45,700.00	-452.76	45,700.00
44000 · Permit & Inspection Fees	219.01	183.33	35.68	1,095.01	2,200.00	-1,104.99	2,200.00
46000 · Cleghorn State Reimbursement	0.00	60,000.00	-60,000.00	109,956.96	120,000.00	-10,043.04	120,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	7,191.92	7,800.00	-608.08	7,800.00
48000 · Other Service Fees	12.00	25.00	-13.00	92.91	300.00	-207.09	300.00
49000 · Other Charges	0.00			0.00	0.00	0.00	0.00
Total 40 · REVENUE	69,736.55	107,862.05	-38,125.50	4,073,714.37	4,063,851.00	9,863.37	4,063,851.00
Total Income	69,736.55	107,862.05	-38,125.50	4,073,714.37	4,063,851.00	9,863.37	4,063,851.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	11,787.37	32,628.46	-20,841.09	378,752.09	424,170.00	-45,417.91	424,170.00
51020MT · Salaries - OT	226.50	500.00	-273.50	1,548.48	3,130.00	-1,581.52	3,130.00
51030MT · Salaries - VAC	1,200.58	10,347.96	-9,147.38	22,133.43	25,310.00	-3,176.57	25,310.00
51040MT · Salaries - SICK	1,977.67	1,500.00	477.67	11,697.44	23,030.00	-11,332.56	23,030.00
51050MT · Salaries - HOLIDAY	1,855.33	413.70	1,441.63	22,774.53	26,890.00	-4,115.47	26,890.00
51060MT · Salaries - ON CALL / STANDBY	1,080.25	2,080.00	-999.75	25,355.25	24,960.00	395.25	24,960.00
51070MT · Salaries - CALL BACK	391.54	166.63	224.91	3,345.50	2,000.00	1,345.50	2,000.00
51100MT · Payroll Tax	260.39	806.92	-546.53	6,579.57	10,490.00	-3,910.43	10,490.00
51150MT · Unemployment Expense	0.00	266.67	-266.67	8,183.03	3,200.00	4,983.03	3,200.00
51200MT · Worker's Comp	285.47	2,858.46	-2,572.99	28,850.72	37,160.00	-8,309.28	37,160.00
51300MT · Employee Group Insurance	6,476.76	7,467.50	-990.74	74,323.27	89,610.00	-15,286.73	89,610.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	3,836.40	8,909.24	-5,072.84	103,659.00	115,820.00	-12,161.00	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	880.00	12,473.00	-11,593.00	28,050.00	62,400.00	-34,350.00	62,400.00
51600MT · Nationwide ER Match	-93.23	173.84	-267.07	2,282.77	2,260.00	22.77	2,260.00
Total 51-MT · Salaries & Benefit - MAINT	30,165.03	80,592.38	-50,427.35	717,535.08	850,430.00	-132,894.92	850,430.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	25,427.91	58,035.38	-32,607.47	661,624.96	754,460.00	-92,835.04	754,460.00
51020OP · Salaries - OT	-437.31	541.63	-978.94	5,427.88	6,500.00	-1,072.12	6,500.00
51030OP · Salaries - VAC	2,575.89	4,637.50	-2,061.61	60,125.12	55,650.00	4,475.12	55,650.00
51040OP · Salaries - SICK	-2,432.86	4,185.05	-6,617.91	30,983.29	41,290.00	-10,306.71	41,290.00
51050OP · Salaries - HOLIDAY	4,321.02	335.65	3,985.37	47,192.22	48,210.00	-1,017.78	48,210.00
51060OP · Salaries - ON CALL / STANDBY	865.25	3,466.67	-2,601.42	39,317.75	41,600.00	-2,282.25	41,600.00
51070OP · Salaries - Call Back	156.04	166.67	-10.63	6,046.26	2,000.00	4,046.26	2,000.00
51100OP · Payroll Tax	887.67	1,447.70	-560.03	16,801.27	18,820.00	-2,018.73	18,820.00
51200OP · Worker's Comp	230.58	4,776.16	-4,545.58	54,642.43	62,090.00	-7,447.57	62,090.00
51300OP · Employee Group Insurance	13,903.24	12,300.87	1,602.37	186,962.44	147,610.00	39,352.44	147,610.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	6,951.92	16,762.30	-9,810.38	187,538.24	217,910.00	-30,371.76	217,910.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	1,552.50	2,080.00	-527.50	18,502.50	24,960.00	-6,457.50	24,960.00
51600OP · Nationwide ER Match	57.37	113.28	-55.91	1,564.87	1,470.00	94.87	1,470.00
Total 51-OP · SALARIES & BENEFIT - OP	54,059.22	108,848.86	-54,789.64	1,316,729.23	1,422,570.00	-105,840.77	1,422,570.00

Crestline Sanitation District
Profit & Loss Budget Performance
June 2026

	Jun 26	Budget	$ Over Budget	Jul '25 - Jun 26	YTD Budget	$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53400MT · Laboratory Analysis	0.00	5.84	-5.84	0.00	70.00	-70.00	70.00
53900MT · Other Professional Svc	1,897.48	291.67	1,605.81	5,326.41	3,500.00	1,826.41	3,500.00
Total 53-MT · PROFESSIONAL SVC-MAINT	1,897.48	297.51	1,599.97	5,326.41	3,570.00	1,756.41	3,570.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	1,670.00	-1,670.00	0.00	20,000.00	-20,000.00	20,000.00
53400OP · Laboratory Analysis	8,622.13	4,881.35	3,740.78	92,023.40	75,920.00	16,103.40	75,920.00
53700OP · Permits & Fees	0.00	995.00	-995.00	65,144.14	69,040.00	-3,895.86	69,040.00
53800OP · Software Support	1,011.99	1,543.00	-531.01	12,143.88	18,450.00	-6,306.12	18,450.00
53900OP · Other Professional	0.00	292.50	-292.50	9,215.50	3,510.00	5,705.50	3,510.00
Total 53-OP · PROFESSIONAL SVC - OP	9,634.12	9,381.85	252.27	178,526.92	186,920.00	-8,393.08	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	1,500.00	-1,500.00	1,500.00
54080MT · Clothing & Laundry	980.81	1,190.76	-209.95	15,820.08	15,480.00	340.08	15,480.00
54170MT · Auto Expense - General	2,428.15	1,736.63	691.52	17,225.16	20,840.00	-3,614.84	20,840.00
54182MT · Maintenance of Equipment	3,409.40	1,843.33	1,566.07	18,559.46	22,120.00	-3,560.54	22,120.00
54184MT · Maintenance of Structures	0.00	214.21	-214.21	8,413.14	2,570.00	5,843.14	2,570.00
54200MT · Small Tools	505.89	250.00	255.89	1,241.56	3,000.00	-1,758.44	3,000.00
54210MT · Supplies - Shop	0.00	198.33	-198.33	2,021.88	2,380.00	-358.12	2,380.00
54220MT · Supplies - Field	166.87	72.00	94.87	3,652.53	2,470.00	1,182.53	2,470.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	7,491.12	5,630.26	1,860.86	66,933.81	70,360.00	-3,426.19	70,360.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,666.17	2,935.00	731.17	37,489.51	35,220.00	2,269.51	35,220.00
54023OP · Auto Expense - General	3,845.03	2,591.67	1,253.36	44,189.06	31,100.00	13,089.06	31,100.00
54030OP · Communication	1,293.15	1,709.17	-416.02	16,832.78	20,510.00	-3,677.22	20,510.00
54040OP · Due & Subscription	139.00	0.00	139.00	252.00	0.00	252.00	0.00
54050OP · Equipment Purchase	925.28	833.37	91.91	16,530.88	10,000.00	6,530.88	10,000.00
54060OP · Equipment Rental	1,004.20	416.67	587.53	11,802.70	5,000.00	6,802.70	5,000.00
54070OP · Insurance	12,187.20	17,638.92	-5,451.72	151,488.55	211,667.00	-60,178.45	211,667.00
54075OP · Insurance - Vehicle	4,703.97	3,975.87	728.10	56,447.64	47,710.00	8,737.64	47,710.00
54080OP · Clothing & Laundry	721.92	1,150.00	-428.08	15,766.48	14,850.00	916.48	14,850.00
54090OP · Lodge & Meals	0.00	0.00	0.00	2,082.79	2,130.00	-47.21	2,130.00
54100OP · Misc Expense	0.00	12.50	-12.50	0.00	150.00	-150.00	150.00
54182OP · Maintenance of Equipment	1,227.65	7,083.33	-5,855.68	61,551.87	85,000.00	-23,448.13	85,000.00
54184OP · Maintenance of Structures	1,155.53	2,821.67	-1,666.14	22,397.02	33,860.00	-11,462.98	33,860.00
54185OP · Memberships/Certifications	251.00	1,770.00	-1,519.00	36,833.00	30,400.00	6,433.00	30,400.00
54190OP · Safety Equipment	720.03	661.63	58.40	7,614.54	7,940.00	-325.46	7,940.00
54200OP · Small Tools	21.54	416.67	-395.13	5,822.31	5,000.00	822.31	5,000.00
54220OP · Supplies	1,225.44	696.67	528.77	8,957.95	8,360.00	597.95	8,360.00
54310OP · Special Dept - Chlorine / Salt	7,059.28	5,626.67	1,432.61	84,799.89	67,520.00	17,279.89	67,520.00
54320OP · Special Dept - Sludge /Chemical	3,279.75	4,932.50	-1,652.75	45,632.13	59,190.00	-13,557.87	59,190.00
54330OP · Special Dept - Oxygen/Propane	0.00	920.83	-920.83	4,587.03	11,050.00	-6,462.97	11,050.00
54340OP · Special Dept - Emergency	0.00	2,083.37	-2,083.37	0.00	25,000.00	-25,000.00	25,000.00
54400OP · Training	0.00	1,666.67	-1,666.67	17,179.13	20,000.00	-2,820.87	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	43,426.14	59,943.18	-16,517.04	648,257.26	731,657.00	-83,399.74	731,657.00

Crestline Sanitation District
Profit & Loss Budget Performance
June 2026

	Jun 26	Budget	$ Over Budget	Jul '25 - Jun 26	YTD Budget	$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,722.28	5,973.07	-250.79	64,638.23	72,940.00	-8,301.77	72,940.00
56210OP · Utilities - Electric	5,221.52	15,000.00	-9,778.48	120,117.57	160,610.00	-40,492.43	160,610.00
56220OP · Utilities - Gas	336.71	384.56	-47.85	6,154.29	7,600.00	-1,445.71	7,600.00
56230OP · Utilities - Water	1,407.20	1,187.50	219.70	14,883.15	14,250.00	633.15	14,250.00
56240OP · Utilities - Trash	873.90	860.85	13.05	10,353.61	10,330.00	23.61	10,330.00
56300OP · Refuse Disposal	680.00	208.37	471.63	3,056.21	2,500.00	556.21	2,500.00
Total 56 · UTILITIES - OP	14,241.61	23,614.35	-9,372.74	219,203.06	268,230.00	-49,026.94	268,230.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,910.83	20,910.87	-0.04	250,929.96	250,930.00	-0.04	250,930.00
Total 59-MT · Depreciation - MAINT	20,910.83	20,910.87	-0.04	250,929.96	250,930.00	-0.04	250,930.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,058.33	27,058.37	-0.04	324,699.96	324,700.00	-0.04	324,700.00
Total 59-OP · DEPR & AMORT - OP	27,058.33	27,058.37	-0.04	324,699.96	324,700.00	-0.04	324,700.00
Total COGS	208,883.88	336,277.63	-127,393.75	3,728,141.69	4,109,367.00	-381,225.31	4,109,367.00
Gross Profit	-139,147.33	-228,415.58	89,268.25	345,572.68	-45,516.00	391,088.68	-45,516.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	12,893.26	24,291.54	-11,398.28	320,577.56	315,790.00	4,787.56	315,790.00
61020 · Salaries - OT ADM	162.43	69.00	93.43	997.01	690.00	307.01	690.00
61030 · Salaries - VAC ADM	510.87	3,525.83	-3,014.96	40,585.33	42,310.00	-1,724.67	42,310.00
61040 · Salaries - SICK ADM	-2,802.32	778.33	-3,580.65	9,887.23	9,340.00	547.23	9,340.00
61050 · Salaries - HOLIDAY ADM	1,100.51	301.04	799.47	19,790.65	19,570.00	220.65	19,570.00
61100 · Payroll Tax - ADM	450.50	863.08	-412.58	10,744.88	11,220.00	-475.12	11,220.00
61200 · Worker's Comp - ADM	0.10	193.08	-192.98	2,060.86	2,510.00	-449.14	2,510.00
61300 · Employee Group Insurance - ADM	9,516.54	5,870.00	3,646.54	84,674.34	66,420.00	18,254.34	66,420.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	3,441.49	7,056.92	-3,615.43	91,094.73	91,740.00	-645.27	91,740.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61500 · Employee Recognition	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61600 · Nationwide - ER Match	130.56	230.00	-99.44	3,025.86	2,990.00	35.86	2,990.00
Total 61 · SALARIES AND BENEFIT - ADM	25,403.94	43,178.82	-17,774.88	583,438.45	562,580.00	20,858.45	562,580.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	1,700.00	1,500.00	200.00	6,400.00	18,000.00	-11,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	83.10	66.67	16.43	423.45	800.00	-376.55	800.00
62400 · Board Exp - Education &Training	0.00	16.67	-16.67	0.00	200.00	-200.00	200.00
Total 62 · BOARD EXPENSES	1,783.10	1,583.34	199.76	6,823.45	19,000.00	-12,176.55	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	2,099.50	1,552.00	547.50	61,161.00	59,790.00	1,371.00	59,790.00
63200 · County Services	0.00	9.00	-9.00	34.00	100.00	-66.00	100.00
63300 · Legal	4,822.50	9,000.00	-4,177.50	38,306.44	75,000.00	-36,693.56	75,000.00
63500 · Software Support - ADM	1,132.50	1,235.00	-102.50	18,866.42	14,820.00	4,046.42	14,820.00
63900 · Other Professional - ADM	1,218.89	7,130.00	-5,911.11	43,775.72	85,560.00	-41,784.28	85,560.00
Total 63 · PROFESSIONAL SVC - ADM	9,273.39	18,926.00	-9,652.61	162,143.58	235,270.00	-73,126.42	235,270.00

Crestline Sanitation District
Profit & Loss Budget Performance
June 2026

	Jun 26	Budget	$ Over Budget	Jul '25 - Jun 26	YTD Budget	$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00	400.00	0.00	4,800.00	4,800.00	0.00	4,800.00
64030 · Bank Charges	1,739.81	1,455.09	284.72	14,068.64	13,930.00	138.64	13,930.00
64040 · Computer Expense	-49.27	719.17	-768.44	13,344.65	8,630.00	4,714.65	8,630.00
64045 · Due & Subscription	1,046.00	1,307.00	-261.00	24,068.81	15,684.00	8,384.81	15,684.00
64080 · Janitorial Service	720.00	761.67	-41.67	8,640.00	9,140.00	-500.00	9,140.00
64090 · Lease Equipment - ADM	456.24	578.34	-122.10	8,628.82	6,940.00	1,688.82	6,940.00
64095 · Legal Notice	193.00	0.00	193.00	393.00	620.00	-227.00	620.00
64120 · Office Expense	715.26	592.50	122.76	8,904.77	7,110.00	1,794.77	7,110.00
64130 · Office Supplies	718.19	465.83	252.36	6,298.67	5,590.00	708.67	5,590.00
64135 · Penalties	0.00	2.50	-2.50	0.00	30.00	-30.00	30.00
64140 · Pest Control	611.07	550.00	61.07	11,910.63	6,600.00	5,310.63	6,600.00
64150 · Postage & Delivery	3,000.00	1,350.00	1,650.00	18,894.50	19,850.00	-955.50	19,850.00
64160 · Printing & Publications	0.00	525.83	-525.83	8,793.57	6,310.00	2,483.57	6,310.00
64170 · Public Relation	715.00	799.17	-84.17	7,716.35	9,590.00	-1,873.65	9,590.00
64180 · Maintenance of Equipment	0.00	210.00	-210.00	228.71	2,520.00	-2,291.29	2,520.00
64190 · Maintenance of Structure	541.38	500.00	41.38	8,694.42	8,000.00	694.42	8,000.00
64230 · Training	0.00	363.64	-363.64	3,260.00	5,000.00	-1,740.00	5,000.00
64240 · Travel	0.00	25.00	-25.00	0.00	300.00	-300.00	300.00
64245 · Lodge - Meals	0.00	100.00	-100.00	741.73	1,200.00	-458.27	1,200.00
66000 · Payroll Expenses	220.28	225.00	-4.72	2,825.28	2,700.00	125.28	2,700.00
Total 64 · SERVICES AND SUPPLIES - ADM	11,026.96	10,930.74	96.22	152,212.55	134,544.00	17,668.55	134,544.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	676.03	4,490.00	-3,813.97	676.03	4,490.00	-3,813.97	4,490.00
Total 68 · BAD DEBTS	676.03	4,490.00	-3,813.97	676.03	4,490.00	-3,813.97	4,490.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	769.17	769.17	0.00	9,230.04	9,230.00	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	9,230.04	9,230.00	0.04	9,230.00
Total Expense	48,932.59	79,878.07	-30,945.48	914,524.10	965,114.00	-50,589.90	965,114.00
Net Ordinary Income	-188,079.92	-308,293.65	120,213.73	-568,951.42	-1,010,630.00	441,678.58	-1,010,630.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	1,347.95	44,065.00	-42,717.05	1,786,130.60	1,683,300.00	102,830.60	1,683,300.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	1,956.75	-1,956.75	0.00	19,800.00	-19,800.00	19,800.00
71500 · Int & Pen Delinquent Taxes	0.00	334.90	-334.90	0.00	1,900.00	-1,900.00	1,900.00
Total 71 · PROP TAXES	1,347.95	46,356.65	-45,008.70	1,786,130.60	1,705,000.00	81,130.60	1,705,000.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	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	2,285.74	-2,285.74	0.00	16,000.00	-16,000.00	16,000.00
Total 72 · SPECIAL ASSESSMENTS	0.00	2,285.74	-2,285.74	10,660.00	27,400.00	-16,740.00	27,400.00

Crestline Sanitation District
Profit & Loss Budget Performance
June 2026

	Jun 26	Budget	$ Over Budget	Jul '25 - Jun 26	YTD Budget	$ Over Budget	Annual Budget
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	1,395.11	-1,395.11	0.00	9,400.00	-9,400.00	9,400.00
Total 73 · GRANTS AND AIDS	0.00	1,395.11	-1,395.11	0.00	9,400.00	-9,400.00	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	13,343.78	29,691.67	-16,347.89	490,487.67	356,300.00	134,187.67	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	-5,864.54	0.00	-5,864.54	-6,726.96	0.00	-6,726.96	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00			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	300.00	-300.00	300.00
Total 79 · OTHER INCOMES	7,479.24	29,716.67	-22,237.43	488,060.71	356,600.00	131,460.71	356,600.00
Total Other Income	8,827.19	79,754.17	-70,926.98	2,299,814.95	2,098,400.00	201,414.95	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	2,600.00	-2,600.00	2,600.00
Total 80 · OTHER EXPENSES	0.00	288.89	-288.89	103,785.32	131,385.00	-27,599.68	131,385.00
90 · CAPITAL PROJECTS							
900001 · N.O.V. incl Slip Lining&Manhole	5,157.67	5,022.24	135.43	63,144.07	265,200.00	-202,055.93	265,200.00
900002 · SCADA System Upgrades	9,652.62	3,250.00	6,402.62	67,607.74	39,000.00	28,607.74	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	50,000.00	-226.72	50,000.00
900005 · Heavy Duty Vehicle Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900009 · Farm Management Plan	0.00	1,666.67	-1,666.67	0.00	20,000.00	-20,000.00	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 Replacement	0.00	0.00	0.00	0.00	2,131,000.00	-2,131,000.00	2,131,000.00
925103 · HC WWTP Retaining Walls	0.00	0.00	0.00	51,625.00	0.00	51,625.00	0.00
925201 · SC Slope Repair	0.00	0.00	0.00	146,664.00	0.00	146,664.00	0.00
925301 · CH Track Lining	0.00	2,000,000.00	-2,000,000.00	5,402.36	2,000,000.00	-1,994,597.64	2,000,000.00
925501 · Sewer Relocation HWY 189	0.00	250,000.00	-250,000.00	0.00	250,000.00	-250,000.00	250,000.00
926001 · Scissor Lift	0.00	0.00	0.00	22,457.38	15,000.00	7,457.38	15,000.00
926002 · Seal Coat/ Striping/ Concrete	0.00	0.00	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 Emergency Tank Pump	0.00	0.00	0.00	0.00	25,000.00	-25,000.00	25,000.00
926104 · HC Safety Upgrades	188.56	28,833.34	-28,644.78	24,023.82	346,000.00	-321,976.18	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	0.00			17,000.00			
926204 · SC Primary Clarifier Upgrades	0.00			0.00	150,000.00	-150,000.00	150,000.00
926205 · SC ODS Electrical Upgrade	0.00	0.00	0.00	0.00	39,000.00	-39,000.00	39,000.00
926206 · SC Primary Sweep Arm Repair	0.00			0.00	142,000.00	-142,000.00	142,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
June 2026

	Jun 26	Budget	$ Over Budget	Jul '25 - Jun 26	YTD Budget	$ Over Budget	Annual Budget
927101 · HC & SC Seal Coat & Striping	0.00	0.00	0.00	0.00	0.00	0.00	0.00
927102 · Office Building Re-Roof	0.00	0.00	0.00	0.00	0.00	0.00	0.00
927103 · Lateral Push Camera	0.00	0.00	0.00	0.00	0.00	0.00	0.00
927104 · Collections Televising Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00
927105 · Backhoe Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00
927106 · Godwin Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00
927107 · HC Electrolytic Cells for Salt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
927109 · SC Potable Water Fill Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00
927110 · SC Iron Sponge Rehab	0.00	0.00	0.00	0.00	0.00	0.00	0.00
927114 · LGLS Wet Well Capacity Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
999999 · Capital Projects Offset	-14,998.85	-2,292,938.92	2,277,940.07	-654,389.53	-5,788,200.00	5,133,810.47	-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	131,385.00	-27,599.68	131,385.00
Net Other Income	8,827.19	79,465.28	-70,638.09	2,196,029.63	1,967,015.00	229,014.63	1,967,015.00
Net Income	**-179,252.73**	**-228,828.37**	**49,575.64**	**1,627,078.21**	**956,385.00**	**670,693.21**	**956,385.00**

Crestline Sanitation District
Statement of Cash Flows
June 2026

	Jun 26
OPERATING ACTIVITIES	
Net Income	-179,252.73
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	712,935.75
12100 · A/R - Pilot Rock	-650.00
12700 · Pumped Waste	1,297.14
13300 · SU01-Delinq Tax Roll Receivable	-608,121.75
13500 · Accrued A/R	-15,113.16
14100 · Prepaid Expense	400.00
14200 · Prepaid Insurance	17,698.52
14300 · Prepaid Worker's Comp	6,980.43
20000 · Accounts Payable	-7,054.53
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
Net cash provided by Operating Activities	-172,614.52
INVESTING ACTIVITIES	
15200 · Improvements to Land	-198,289.00
15300 · Structures & Improvements	-13,389,358.83
15400 · Vehicles	-108,400.00
15500 · Equipments	-22,457.38
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 Upgrades	57,955.12
17344 · Scissor Lift	22,457.38
17345 · Misc. / Emergency Upgrades	56,273.28
17377 · Vehicle Replacement / Purchase	108,400.00
17500 · HC WWTP Retaining Walls	51,625.00
17810 · Pre-Engineering-HC Bldg & Clar	903,324.55
17850 · N.O.V.	57,986.40
17880 · Seal Coating & Striping	12,280.00
17889 · HC Safety Upgrades	-188.56
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

Crestline Sanitation District
Statement of Cash Flows
June 2026

	Jun 26
17905 · SC Huber Rotamat Repairs	8,268.96
17909 · SC Roof Replacement	17,000.00
Net cash provided by Investing Activities	33,739.48
Net cash increase for period	-138,875.04
Cash at beginning of period	16,703,532.48
Cash at end of period	**16,564,657.44**