Crestline Sanitation District

Executive Summary - July 2026

SUMMARY STATEMENT OF NET POSITION

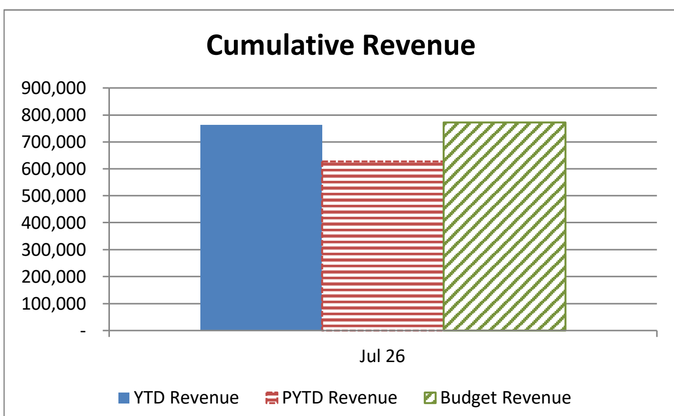
	7/31/2026	7/31/2025	Change	Avg. Last 12 Mo.
Cash and investments	$ 16,334,594	$ 14,941,178	$ 1,393,416	$ 15,480,337
Receivables	1,589,914	1,541,569	48,345	1,471,363
Other current assets	376,037	324,637	51,400	194,959
Total current assets	18,300,545	16,807,384	1,493,161	17,146,659
Capital assets, net	22,558,095	22,522,983	35,112	22,554,337
Deferred outflows of resources	1,314,282	1,314,282	-	1,314,282
Total Assets and Deferred Outflows of Resources	42,172,922	40,644,649	1,528,273	41,015,278
Current liabilities	464,673	616,050	(151,377)	564,553
Noncurrent liabilities	13,330,796	13,399,384	(68,588)	13,153,564
Deferred inflows of resources	1,343,898	1,343,898	-	1,343,898
Total Liabilities and Deferred Inflows of Resources	15,139,367	15,359,332	(219,965)	15,062,015
Net Position	$ 27,033,555	$ 25,285,317	$ 1,748,238	$ 25,953,263

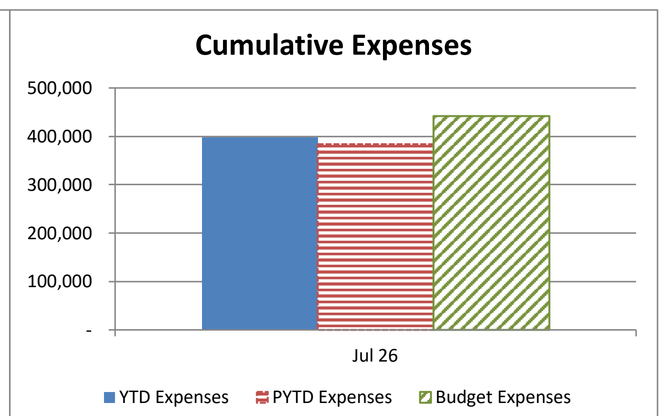
SUMMARY STATEMENT OF CHANGES IN NET POSITION

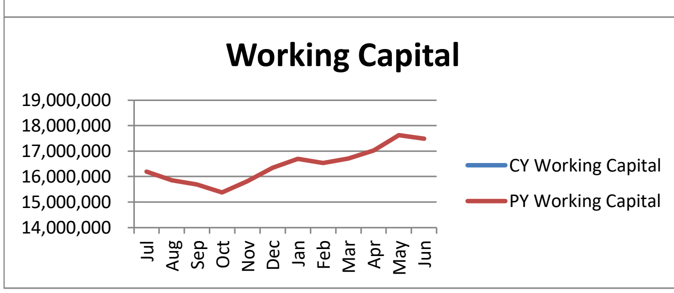
	Jul 2026	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	$ 700,402	$ 700,402	$ 745,275	$ (44,873)
Operating expenses	(321,258)	(321,258)	(363,516)	42,258
Administrative expenses	(77,359)	(77,359)	(78,767)	1,408
Other income	62,078	62,078	27,125	34,953
Other expenses	-	-	-	-
Change in net position	$ 363,863	$ 363,863	$ 330,117	$ 33,746

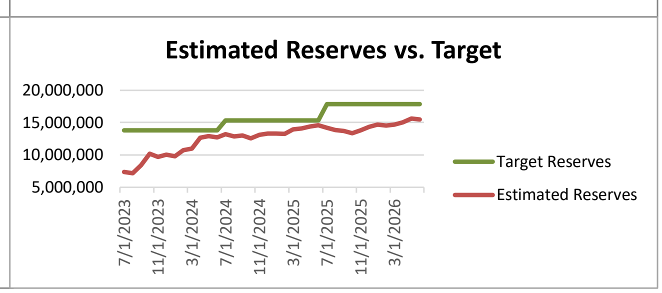
LIQUIDITY RATIOS	7/31/2026	7/31/2025	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	35.2	24.3	10.9	27.7
Current ratio (current assets / current liabilities)	39.4	27.3	12.1	30.7
Working capital (current assets - current liabilities)	$ 17,835,872	$ 16,191,334	$ 1,644,538	$ 16,582,106

CAPITAL BUDGET	Jul 2026	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	$ 57,614	$ 13,144,656	$ 980,200	$ (12,164,456)
Master Plan Projects	-	(13,087,042)	4,808,000	17,895,042









Crestline Sanitation District
Balance Sheet
As of July 31, 2026

		Jul 31, 26
ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General		2,097,465.11
10200 · Cash in Bank - Payroll		87,992.43
10500 · Petty Cash		169.30
10600 · Change Fund		300.00
Total 10 · CASH AND CASH EQUIVALENT		2,185,926.84
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF		
11010 · CWSRF Reserve Fund - in LAIF	448,056.00	
11000 · Cash in Bank - LAIF - Other	1,879,628.91	
Total 11000 · Cash in Bank - LAIF		2,327,684.91
11101 · Investments - Wealth&Fiduciary		9,750,870.45
11200 · Investments - CalTRUST		2,070,111.70
Total 11 · INVESTMENTS		14,148,667.06
Total Checking/Savings		16,334,593.90
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable		178,225.55
12100 · A/R - Pilot Rock		1,950.00
12200 · A/R - Cleghorn		77,876.84
12400 · COBRA Receivable		2,644.55
12410 · COBRA Dental		376.05
12700 · Pumped Waste		2,078.22
Total 12 · ACCTS RECEIVABLE		263,151.21
Total Accounts Receivable		263,151.21
Other Current Assets		
12900 · Inventory		14,448.96
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable		687,873.58
13350 · SS01 - Sewer Availability Recv		6,041.99
13400 · Accrued Interest -CalTRUST/LAIF		13,787.54
13500 · Accrued A/R		619,060.62
13700 · Other Receivables		-0.99
Total 13 · OTHER RECEIVABLE		1,326,762.74

Crestline Sanitation District
Balance Sheet
As of July 31, 2026

	Jul 31, 26
14 · PREPAID	
14100 · Prepaid Expense	3,519.00
14200 · Prepaid Insurance	262,576.38
14300 · Prepaid Worker's Comp	95,492.87
Total 14 · PREPAID	361,588.25
Total Other Current Assets	1,702,799.95
Total Current Assets	18,300,545.06
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	-16,607,144.99
16300 · Accm Depr - Structures & Imprv	-7,030,224.22
16400 · Accm Depr - Vehicles	-1,169,695.96
16500 · Accm Depr - Equipment	-605,059.21
16800 · Accm. Amortization	-260,233.85
16900 · Accm Depr - Capital Lease Asset	-8,586.37
16910 · Accm Amortization Right-of-Use	-6,839.28
Total 16 · ACCM DEPRECIATIONS	-25,687,783.88
Total Fixed Assets	22,467,364.77
Other Assets	
17 · CIP	
17340 · SCADA System Upgrades	8,246.28
17400 · CH Structure Rehabilitation	9,092.09
17850 · N.O.V.	5,317.64
17889 · HC Safety Upgrades	68,074.01
Total 17 · CIP	90,730.02

Crestline Sanitation District
Balance Sheet
As of July 31, 2026

		Jul 31, 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		1,405,012.02
TOTAL ASSETS		**42,172,921.85**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		8,634.40
Total Accounts Payable		8,634.40
Other Current Liabilities		
21 · OTHER CURRENT LIAB.		
21300 · Unclaimed Checks	4,131.68	
21600 · Employee Appreciation Fund	1,565.99	
Total 21 · OTHER CURRENT LIAB.		5,697.67
22 · PR LIABILITIES		
22000 · Payroll Liabilities	-1,419.64	
22100 · Payroll Tax Payable	-0.52	
Total 22 · PR LIABILITIES		-1,420.16
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		456,038.81
Total Current Liabilities		464,673.21

Crestline Sanitation District
Balance Sheet
As of July 31, 2026

		Jul 31, 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			15,139,367.12
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
39000 · *Unrestricted Net Assets			1,627,078.21
Net Income			363,863.17
Total Equity			27,033,554.73
TOTAL LIABILITIES & EQUITY			**42,172,921.85**

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Accrual Basis

Crestline Sanitation District
Profit & Loss Budget Performance
July 2026

	Jul 26	Budget	$ Over Budget	Jul 26	YTD Budget	$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	618,540.79	652,483.33	-33,942.54	618,540.79	652,483.33	-33,942.54	3,914,900.00
42000 · Sewer Penalties	-419.75	0.00	-419.75	-419.75	0.00	-419.75	183,300.00
43000 · Pumped Waste Permits	3,311.22	4,500.00	-1,188.78	3,311.22	4,500.00	-1,188.78	48,100.00
44000 · Permit & Inspection Fees	438.01	125.00	313.01	438.01	125.00	313.01	1,500.00
46000 · Cleghorn State Reimbursement	77,876.84	87,500.00	-9,623.16	77,876.84	87,500.00	-9,623.16	175,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	650.00	650.00	0.00	7,800.00
48000 · Other Service Fees	5.00	16.66	-11.66	5.00	16.66	-11.66	200.00
Total 40 · REVENUE	700,402.11	745,274.99	-44,872.88	700,402.11	745,274.99	-44,872.88	4,330,800.00
Total Income	700,402.11	745,274.99	-44,872.88	700,402.11	745,274.99	-44,872.88	4,330,800.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	33,214.37	35,256.16	-2,041.79	33,214.37	35,256.16	-2,041.79	458,330.00
51020MT · Salaries - OT	45.30	166.60	-121.30	45.30	166.60	-121.30	2,000.00
51030MT · Salaries - VAC	1,999.40	2,715.76	-716.36	1,999.40	2,715.76	-716.36	27,280.00
51040MT · Salaries - SICK	575.36	1,947.03	-1,371.67	575.36	1,947.03	-1,371.67	24,850.00
51050MT · Salaries - HOLIDAY	2,050.08	2,231.53	-181.45	2,050.08	2,231.53	-181.45	29,010.00
51060MT · Salaries - ON CALL / STANDBY	2,325.00	2,006.22	318.78	2,325.00	2,006.22	318.78	26,450.00
51070MT · Salaries - CALL BACK	181.20	200.32	-19.12	181.20	200.32	-19.12	3,500.00
51100MT · Payroll Tax	573.51	870.76	-297.25	573.51	870.76	-297.25	11,320.00
51150MT · Unemployment Expense	0.00	416.67	-416.67	0.00	416.67	-416.67	5,000.00
51200MT · Worker's Comp	2,523.41	3,084.62	-561.21	2,523.41	3,084.62	-561.21	40,100.00
51300MT · Employee Group Insurance	6,147.99	6,046.67	101.32	6,147.99	6,046.67	101.32	74,960.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,619.23	9,609.24	-990.01	8,619.23	9,609.24	-990.01	124,920.00
51450MT · Pension Expense - MT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500MT · Seasonal MT Workers	3,520.00	6,933.00	-3,413.00	3,520.00	6,933.00	-3,413.00	62,400.00
51600MT · Nationwide ER Match	19.50	173.84	-154.34	19.50	173.84	-154.34	2,260.00
Total 51-MT · Salaries & Benefit - MAINT	61,794.35	71,658.42	-9,864.07	61,794.35	71,658.42	-9,864.07	892,380.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	58,810.67	60,058.46	-1,247.79	58,810.67	60,058.46	-1,247.79	780,760.00
51020OP · Salaries - OT	445.64	725.24	-279.60	445.64	725.24	-279.60	6,500.00
51030OP · Salaries - VAC	3,964.39	4,390.99	-426.60	3,964.39	4,390.99	-426.60	56,800.00
51040OP · Salaries - SICK	10,039.20	5,002.11	5,037.09	10,039.20	5,002.11	5,037.09	42,830.00
51050OP · Salaries - HOLIDAY	3,153.60	3,846.15	-692.55	3,153.60	3,846.15	-692.55	50,000.00
51060OP · Salaries - ON CALL / STANDBY	3,362.50	3,085.38	277.12	3,362.50	3,085.38	277.12	40,110.00
51070OP · Salaries - Call Back	293.42	500.00	-206.58	293.42	500.00	-206.58	6,000.00
51100OP · Payroll Tax	1,708.38	1,493.08	215.30	1,708.38	1,493.08	215.30	19,410.00
51200OP · Worker's Comp	4,804.03	4,950.00	-145.97	4,804.03	4,950.00	-145.97	64,350.00
51300OP · Employee Group Insurance	15,495.27	12,700.00	2,795.27	15,495.27	12,700.00	2,795.27	154,020.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	15,022.72	17,449.24	-2,426.52	15,022.72	17,449.24	-2,426.52	226,840.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	1,800.00	1,920.00	-120.00	1,800.00	1,920.00	-120.00	24,960.00
51600OP · Nationwide ER Match	127.50	127.70	-0.20	127.50	127.70	-0.20	1,660.00
Total 51-OP · SALARIES & BENEFIT - OP	119,027.32	116,248.35	2,778.97	119,027.32	116,248.35	2,778.97	1,474,240.00

Crestline Sanitation District
Profit & Loss Budget Performance
July 2026

	Jul 26	Budget	$ Over Budget	Jul 26	YTD Budget	$ Over Budget	Annual Budget
53-MT · PROFESSIONAL SVC-MAINT							
53400MT · Laboratory Analysis	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53900MT · Other Professional Svc	156.08	306.63	-150.55	156.08	306.63	-150.55	3,680.00
Total 53-MT · PROFESSIONAL SVC-MAINT	156.08	306.63	-150.55	156.08	306.63	-150.55	3,680.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	10,000.00	-10,000.00	0.00	10,000.00	-10,000.00	20,000.00
53400OP · Laboratory Analysis	10,227.70	7,208.33	3,019.37	10,227.70	7,208.33	3,019.37	86,500.00
53700OP · Permits & Fees	0.00	100.00	-100.00	0.00	100.00	-100.00	72,290.00
53800OP · Software Support	1,011.99	1,247.50	-235.51	1,011.99	1,247.50	-235.51	14,970.00
53900OP · Other Professional	0.00	300.00	-300.00	0.00	300.00	-300.00	3,600.00
Total 53-OP · PROFESSIONAL SVC - OP	11,239.69	18,855.83	-7,616.14	11,239.69	18,855.83	-7,616.14	197,360.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54060MT · Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
54080MT · Clothing & Laundry	1,812.72	1,470.83	341.89	1,812.72	1,470.83	341.89	17,650.00
54170MT · Auto Expense - General	502.66	1,568.33	-1,065.67	502.66	1,568.33	-1,065.67	18,820.00
54182MT · Maintenance of Equipment	0.00	7,533.33	-7,533.33	0.00	7,533.33	-7,533.33	90,400.00
54184MT · Maintenance of Structures	5,529.98	833.33	4,696.65	5,529.98	833.33	4,696.65	10,000.00
54200MT · Small Tools	36.91	250.00	-213.09	36.91	250.00	-213.09	3,000.00
54210MT · Supplies - Shop	341.03	192.50	148.53	341.03	192.50	148.53	2,310.00
54220MT · Supplies - Field	1,989.93	333.33	1,656.60	1,989.93	333.33	1,656.60	4,000.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	10,213.23	12,181.65	-1,968.42	10,213.23	12,181.65	-1,968.42	147,680.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,678.63	3,396.65	281.98	3,678.63	3,396.65	281.98	40,760.00
54023OP · Auto Expense - General	434.56	2,985.00	-2,550.44	434.56	2,985.00	-2,550.44	35,820.00
54030OP · Communication	1,382.31	1,621.65	-239.34	1,382.31	1,621.65	-239.34	19,460.00
54040OP · Due & Subscription	0.00	0.00	0.00	0.00	0.00	0.00	120.00
54050OP · Equipment Purchase	0.00	833.33	-833.33	0.00	833.33	-833.33	10,000.00
54060OP · Equipment Rental	1,004.20	1,125.00	-120.80	1,004.20	1,125.00	-120.80	13,500.00
54070OP · Insurance	12,187.20	16,163.00	-3,975.80	12,187.20	16,163.00	-3,975.80	193,956.00
54075OP · Insurance - Vehicle	4,703.97	4,685.00	18.97	4,703.97	4,685.00	18.97	56,220.00
54080OP · Clothing & Laundry	1,328.19	1,461.65	-133.46	1,328.19	1,461.65	-133.46	17,540.00
54090OP · Lodge & Meals	1,223.87	0.00	1,223.87	1,223.87	0.00	1,223.87	2,360.00
54100OP · Misc Expense	0.00	13.33	-13.33	0.00	13.33	-13.33	160.00
54182OP · Maintenance of Equipment	2,805.41	6,756.65	-3,951.24	2,805.41	6,756.65	-3,951.24	81,080.00
54184OP · Maintenance of Structures	1,521.21	3,685.21	-2,164.00	1,521.21	3,685.21	-2,164.00	35,910.00
54185OP · Memberships/Certifications	10,123.00	13,000.00	-2,877.00	10,123.00	13,000.00	-2,877.00	41,060.00
54190OP · Safety Equipment	1,339.26	805.83	533.43	1,339.26	805.83	533.43	9,670.00
54200OP · Small Tools	3,947.44	601.65	3,345.79	3,947.44	601.65	3,345.79	7,220.00
54220OP · Supplies	815.85	697.50	118.35	815.85	697.50	118.35	8,370.00
54310OP · Special Dept - Chlorine / Salt	5,723.81	6,876.67	-1,152.86	5,723.81	6,876.67	-1,152.86	82,520.00
54320OP · Special Dept - Sludge /Chemical	3,567.00	4,460.00	-893.00	3,567.00	4,460.00	-893.00	53,520.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	0.00	0.00	0.00	6,810.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	2,083.33	-2,083.33	25,000.00
54400OP · Training	0.00	900.00	-900.00	0.00	900.00	-900.00	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	55,785.91	72,151.45	-16,365.54	55,785.91	72,151.45	-16,365.54	761,056.00

Crestline Sanitation District
Profit & Loss Budget Performance
July 2026

	Jul 26	Budget	$ Over Budget	Jul 26	YTD Budget	$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	6,466.76	6,045.83	420.93	6,466.76	6,045.83	420.93	72,550.00
56210OP · Utilities - Electric	5,984.00	13,818.35	-7,834.35	5,984.00	13,818.35	-7,834.35	165,820.00
56220OP · Utilities - Gas	115.64	100.00	15.64	115.64	100.00	15.64	7,990.00
56230OP · Utilities - Water	1,632.35	1,297.50	334.85	1,632.35	1,297.50	334.85	15,570.00
56240OP · Utilities - Trash	873.90	945.00	-71.10	873.90	945.00	-71.10	11,340.00
56300OP · Refuse Disposal	0.00	200.00	-200.00	0.00	200.00	-200.00	3,380.00
Total 56 · UTILITIES - OP	15,072.65	22,406.68	-7,334.03	15,072.65	22,406.68	-7,334.03	276,650.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,910.83	20,135.83	775.00	20,910.83	20,135.83	775.00	241,630.00
Total 59-MT · Depreciation - MAINT	20,910.83	20,135.83	775.00	20,910.83	20,135.83	775.00	241,630.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,058.33	29,570.83	-2,512.50	27,058.33	29,570.83	-2,512.50	354,850.00
Total 59-OP · DEPR & AMORT - OP	27,058.33	29,570.83	-2,512.50	27,058.33	29,570.83	-2,512.50	354,850.00
Total COGS	321,258.39	363,515.67	-42,257.28	321,258.39	363,515.67	-42,257.28	4,349,526.00
Gross Profit	379,143.72	381,759.32	-2,615.60	379,143.72	381,759.32	-2,615.60	-18,726.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	27,530.80	27,124.62	406.18	27,530.80	27,124.62	406.18	352,620.00
61020 · Salaries - OT ADM	0.00	0.00	0.00	0.00	0.00	0.00	740.00
61030 · Salaries - VAC ADM	1,236.32	4,085.83	-2,849.51	1,236.32	4,085.83	-2,849.51	49,030.00
61040 · Salaries - SICK ADM	2,402.30	880.83	1,521.47	2,402.30	880.83	1,521.47	10,570.00
61050 · Salaries - HOLIDAY ADM	1,571.28	1,690.77	-119.49	1,571.28	1,690.77	-119.49	21,980.00
61100 · Payroll Tax - ADM	999.22	968.46	30.76	999.22	968.46	30.76	12,590.00
61200 · Worker's Comp - ADM	175.50	216.16	-40.66	175.50	216.16	-40.66	2,810.00
61300 · Employee Group Insurance - ADM	6,253.61	5,400.00	853.61	6,253.61	5,400.00	853.61	66,990.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	7,374.35	7,906.16	-531.81	7,374.35	7,906.16	-531.81	102,780.00
61450 · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61500 · Employee Recognition	0.00	200.00	-200.00	0.00	200.00	-200.00	5,000.00
61600 · Nationwide - ER Match	257.06	257.70	-0.64	257.06	257.70	-0.64	3,350.00
Total 61 · SALARIES AND BENEFIT - ADM	47,800.44	48,730.53	-930.09	47,800.44	48,730.53	-930.09	628,460.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	0.00	1,500.00	-1,500.00	0.00	1,500.00	-1,500.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.65	-66.65	0.00	66.65	-66.65	800.00
62400 · Board Exp - Education &Training	0.00	0.00	0.00	0.00	0.00	0.00	200.00
Total 62 · BOARD EXPENSES	0.00	1,566.65	-1,566.65	0.00	1,566.65	-1,566.65	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	6,938.50	-6,938.50	0.00	6,938.50	-6,938.50	70,090.00
63200 · County Services	44.00	4.00	40.00	44.00	4.00	40.00	50.00
63300 · Legal	0.00	3,500.00	-3,500.00	0.00	3,500.00	-3,500.00	50,000.00
63500 · Software Support - ADM	1,497.50	1,300.00	197.50	1,497.50	1,300.00	197.50	15,600.00
63900 · Other Professional - ADM	3,613.54	5,238.37	-1,624.83	3,613.54	5,238.37	-1,624.83	62,860.00
Total 63 · PROFESSIONAL SVC - ADM	5,155.04	16,980.87	-11,825.83	5,155.04	16,980.87	-11,825.83	198,600.00

Crestline Sanitation District
Profit & Loss Budget Performance
July 2026

	Jul 26	Budget	$ Over Budget	Jul 26	YTD Budget	$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00	400.00	0.00	400.00	400.00	0.00	4,800.00
64030 · Bank Charges	890.05	610.00	280.05	890.05	610.00	280.05	14,080.00
64040 · Computer Expense	204.90	938.33	-733.43	204.90	938.33	-733.43	11,260.00
64045 · Due & Subscription	9,668.84	2,151.63	7,517.21	9,668.84	2,151.63	7,517.21	25,820.00
64080 · Janitorial Service	720.00	770.83	-50.83	720.00	770.83	-50.83	9,250.00
64090 · Lease Equipment - ADM	456.24	447.82	8.42	456.24	447.82	8.42	8,800.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	0.00	0.00	620.00
64120 · Office Expense	553.74	789.13	-235.39	553.74	789.13	-235.39	9,470.00
64130 · Office Supplies	213.25	537.50	-324.25	213.25	537.50	-324.25	6,450.00
64135 · Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64140 · Pest Control	611.07	1,024.13	-413.06	611.07	1,024.13	-413.06	12,290.00
64150 · Postage & Delivery	0.00	35.00	-35.00	0.00	35.00	-35.00	18,220.00
64160 · Printing & Publications	0.00	805.83	-805.83	0.00	805.83	-805.83	9,670.00
64170 · Public Relation	0.00	742.50	-742.50	0.00	742.50	-742.50	8,910.00
64180 · Maintenance of Equipment	3,982.40	210.00	3,772.40	3,982.40	210.00	3,772.40	2,520.00
64190 · Maintenance of Structure	5,693.70	666.63	5,027.07	5,693.70	666.63	5,027.07	8,000.00
64230 · Training	0.00	416.63	-416.63	0.00	416.63	-416.63	5,000.00
64240 · Travel	0.00	0.00	0.00	0.00	0.00	0.00	300.00
64245 · Lodge - Meals	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
66000 · Payroll Expenses	240.00	222.30	17.70	240.00	222.30	17.70	2,890.00
Total 64 · SERVICES AND SUPPLIES - ADM	23,634.19	10,768.26	12,865.93	23,634.19	10,768.26	12,865.93	159,550.00
68 · BAD DEBTS							
68100 · Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	4,490.00
Total 68 · BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	4,490.00
69 · DEPR & AMORT - ADM							
69100 · Depreciation - ADM	769.17	720.83	48.34	769.17	720.83	48.34	8,650.00
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	720.83	48.34	769.17	720.83	48.34	8,650.00
Total Expense	77,358.84	78,767.14	-1,408.30	77,358.84	78,767.14	-1,408.30	1,018,750.00
Net Ordinary Income	301,784.88	302,992.18	-1,207.30	301,784.88	302,992.18	-1,207.30	-1,037,476.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	47,896.77	0.00	47,896.77	47,896.77	0.00	47,896.77	1,816,300.00
71300 · Prop Taxes-PRI SEC & UNSEC	0.00	0.00	0.00	0.00	0.00	0.00	4,100.00
71500 · Int & Pen Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	700.00
Total 71 · PROP TAXES	47,896.77	0.00	47,896.77	47,896.77	0.00	47,896.77	1,821,100.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	10,700.00
72300 · Special Assessment-DELQ&PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72500 · Special Assessment SU01-DLQ&PEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 72 · SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00	10,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
July 2026

	Jul 26	Budget	$ Over Budget	Jul 26	YTD Budget	$ Over Budget	Annual Budget
73 · GRANTS AND AIDS							
73100 · General Tax Levy- HOMEOWNER EXM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 73 · GRANTS AND AIDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 · CONNECTION FEE							
76000 · Connection Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 76 · CONNECTION FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 · OTHER INCOMES							
77000 · Interest Income	43,190.23	27,125.00	16,065.23	43,190.23	27,125.00	16,065.23	325,500.00
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	-29,008.71	0.00	-29,008.71	-29,008.71	0.00	-29,008.71	0.00
78000 · Gain / Loss on Sales of Fixed A	0.00			0.00			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	0.00	0.00	0.00	0.00	0.00	300.00
Total 79 · OTHER INCOMES	14,181.52	27,125.00	-12,943.48	14,181.52	27,125.00	-12,943.48	325,800.00
Total Other Income	62,078.29	27,125.00	34,953.29	62,078.29	27,125.00	34,953.29	2,157,600.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	102,524.00
84000 · Tax Deduction	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
Total 80 · OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	127,524.00
90 · CAPITAL PROJECTS							
900001 · N.O.V. incl Slip Lining&Manhole	5,317.64	5,000.00	317.64	5,317.64	5,000.00	317.64	270,504.00
900002 · SCADA System Upgrades	8,246.28	5,000.00	3,246.28	8,246.28	5,000.00	3,246.28	60,000.00
900003 · Vehicle Replacement / Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900004 · Misc. / Emergency Upgrades	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
900005 · Heavy Duty Vehicle Purchase	0.00	0.00	0.00	0.00	0.00	0.00	230,000.00
900009 · Farm Management Plan	0.00	1,666.63	-1,666.63	0.00	1,666.63	-1,666.63	20,000.00
922101 · HC Engineering & Mgmt	0.00	0.00	0.00	0.00	0.00	0.00	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 Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
925103 · HC WWTP Retaining Walls	0.00	0.00	0.00	0.00	0.00	0.00	0.00
925201 · SC Slope Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00
925301 · CH Track Lining	0.00	0.00	0.00	0.00	0.00	0.00	0.00
925501 · Sewer Relocation HWY 189	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926001 · Scissor Lift	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926002 · Seal Coat/ Striping/ Concrete	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926103 · HC Emergency Tank Pump	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926104 · HC Safety Upgrades	44,050.19	0.00	44,050.19	44,050.19	0.00	44,050.19	0.00
926201 · SC Salt Skid Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926202 · SC Huber Rotomat Repairs	0.00			0.00			0.00
926203 · SC Roof Replacement	0.00			0.00			0.00
926205 · SC ODS Electrical Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	228,000.00
927101 · HC & SC Seal Coat & Striping	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
927102 · Office Building Re-Roof	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00
927103 · Lateral Push Camera	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
927104 · Collections Televising Software	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
927105 · Backhoe Purchase	0.00	0.00	0.00	0.00	0.00	0.00	185,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
July 2026

	Jul 26	Budget	$ Over Budget	Jul 26	YTD Budget	$ Over Budget	Annual Budget
927106 · Godwin Pump	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
927107 · HC Electrolytic Cells for Salt	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
927108 · SC Chemical Tank & Structure	0.00			0.00			35,000.00
927109 · SC Potable Water Fill Station	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
927110 · SC Iron Sponge Rehab	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
927112 · SC Access Road Replacement	0.00			0.00			684,000.00
927113 · Nutrient Management Study	0.00			0.00			400,000.00
927114 · LGLS Wet Well Capacity Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	118,000.00
927115 · CH Structure Rehabilitation	0.00			0.00			2,000,000.00
927116 · CH Clarifier Upgrade	0.00			0.00			34,000.00
999999 · Capital Projects Offset	-57,614.11	-11,666.63	-45,947.48	-57,614.11	-11,666.63	-45,947.48	-4,679,504.00
Total 90 · CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	127,524.00
Net Other Income	62,078.29	27,125.00	34,953.29	62,078.29	27,125.00	34,953.29	2,030,076.00
Net Income	**363,863.17**	**330,117.18**	**33,745.99**	**363,863.17**	**330,117.18**	**33,745.99**	**992,600.00**

Crestline Sanitation District
Statement of Cash Flows
July 2026

	Jul 26
OPERATING ACTIVITIES	
Net Income	363,863.17
Adjustments to reconcile Net Income	
to net cash provided by operations:	
12000 · Accounts Receivable	-224,329.78
12100 · A/R - Pilot Rock	-650.00
12200 · A/R - Cleghorn	-77,876.84
12700 · Pumped Waste	-578.69
13300 · SU01-Delinq Tax Roll Receivable	41,117.72
13350 · SS01 - Sewer Availability Recv	666.25
13700 · Other Receivables	0.99
14100 · Prepaid Expense	-800.00
14200 · Prepaid Insurance	-226,642.61
14300 · Prepaid Worker's Comp	-90,792.47
20000 · Accounts Payable	-4,983.98
21600 · Employee Appreciation Fund	-181.00
22100 · Payroll Tax Payable	-0.52
Net cash provided by Operating Activities	-221,187.76
INVESTING ACTIVITIES	
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	-8,246.28
17850 · N.O.V.	-5,317.64
17889 · HC Safety Upgrades	-44,050.19
Net cash provided by Investing Activities	-8,875.78
Net cash increase for period	-230,063.54
Cash at beginning of period	16,564,657.44
Cash at end of period	**16,334,593.90**