Crestline Sanitation District

Executive Summary - August 2026

SUMMARY STATEMENT OF NET POSITION

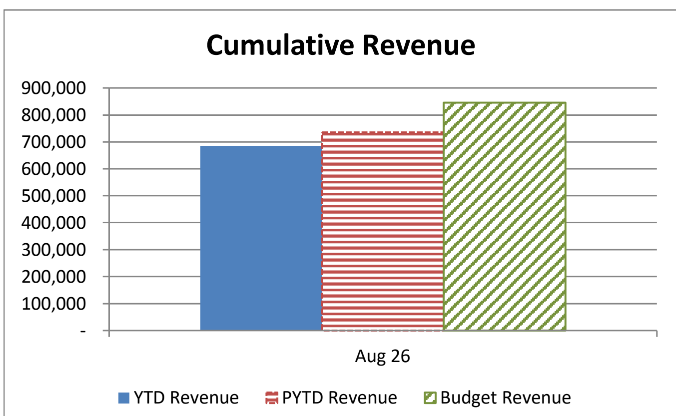
	8/31/2026	8/31/2025	Change	Avg. Last 12 Mo.
Cash and investments	$ 16,092,045	$ 14,800,325	$ 1,291,720	$ 15,588,113
Receivables	1,473,373	1,363,769	109,604	1,484,081
Other current assets	340,986	300,994	39,992	197,836
Total current assets	17,906,404	16,465,088	1,441,316	17,270,030
Capital assets, net	22,530,206	22,534,010	(3,804)	22,553,625
Deferred outflows of resources	1,263,859	1,314,282	(50,423)	1,305,878
Total Assets and Deferred Outflows of Resources	41,700,469	40,313,380	1,387,089	41,129,533
Current liabilities	621,697	611,714	9,983	578,513
Noncurrent liabilities	13,147,693	13,399,384	(251,691)	13,117,331
Deferred inflows of resources	1,158,045	1,343,898	(185,853)	1,312,923
Total Liabilities and Deferred Inflows of Resources	14,927,435	15,354,996	(427,561)	15,008,767
Net Position	$ 26,773,034	$ 24,958,384	$ 1,814,650	$ 26,120,766

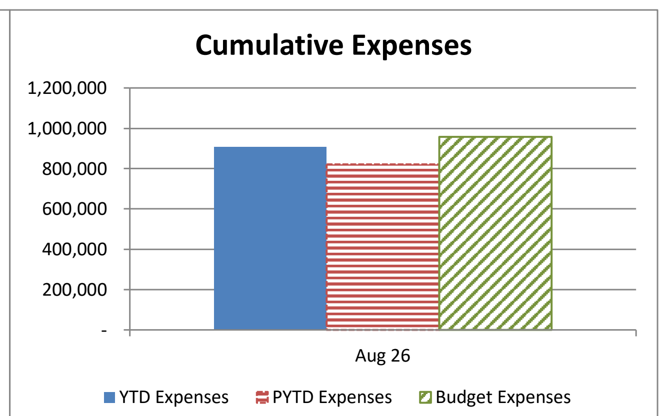
SUMMARY STATEMENT OF CHANGES IN NET POSITION

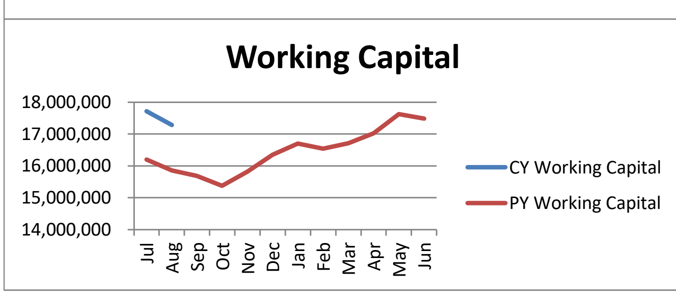
	Aug 2026	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	$ 21,153	$ 643,679	$ 781,117	$ (137,438)
Operating expenses	(416,088)	(742,739)	(775,992)	33,253
Administrative expenses	(85,548)	(166,506)	(182,429)	15,923
Other income	24,568	41,358	64,949	(23,591)
Other expenses	-	-	-	-
Change in net position	$ (455,915)	$ (224,208)	$ (112,355)	$ (111,853)

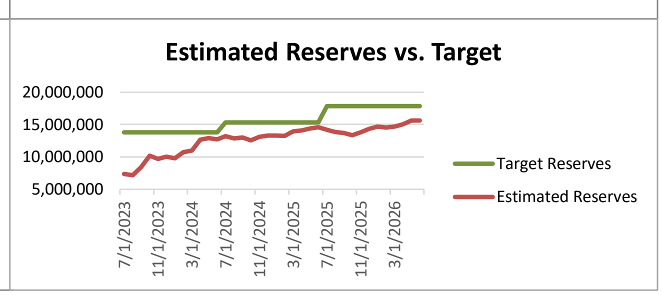
LIQUIDITY RATIOS	8/31/2026	8/31/2025	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	25.9	24.2	1.7	27.1
Current ratio (current assets / current liabilities)	28.8	26.9	1.9	30.0
Working capital (current assets - current liabilities)	$ 17,284,707	$ 15,853,374	$ 1,431,333	$ 16,691,517

CAPITAL BUDGET	Aug 2026	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	$ 25,593	$ 87,104	$ 1,195,504	$ 1,108,400
Master Plan Projects	-	-	3,484,000	3,484,000









Crestline Sanitation District
Balance Sheet
As of August 31, 2026

		Aug 31, 26
ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	1,917,849.57	
10200 · Cash in Bank - Payroll	12,331.29	
10500 · Petty Cash	169.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT		1,930,650.16
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	9,756,929.41	
11200 · Investments - CalTRUST	2,076,780.23	
Total 11 · INVESTMENTS		14,161,394.55
Total Checking/Savings		16,092,044.71
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	87,438.47	
12100 · A/R - Pilot Rock	1,950.00	
12400 · COBRA Receivable	2,644.55	
12410 · COBRA Dental	376.05	
12700 · Pumped Waste	565.17	
Total 12 · ACCTS RECEIVABLE		92,974.24
Total Accounts Receivable		92,974.24
Other Current Assets		
12900 · Inventory		8,988.15
13 · OTHER RECEIVABLE		
13300 · SU01-Delinq Tax Roll Receivable	716,928.50	
13350 · SS01 - Sewer Availability Recv	17,544.21	
13400 · Accrued Interest -CalTRUST/LAIF	12,941.63	
13500 · Accrued A/R	632,985.27	
13700 · Other Receivables	-0.99	
Total 13 · OTHER RECEIVABLE		1,380,398.62

Crestline Sanitation District
Balance Sheet
As of August 31, 2026

	Aug 31, 26
14 · PREPAID	
14100 · Prepaid Expense	3,119.00
14200 · Prepaid Insurance	245,073.28
14300 · Prepaid Worker's Comp	83,805.75
Total 14 · PREPAID	331,998.03
Total Other Current Assets	1,721,384.80
Total Current Assets	17,906,403.75
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	-16,629,609.28
16300 · Accm Depr - Structures & Imprv	-7,081,223.41
16400 · Accm Depr - Vehicles	-1,167,216.35
16500 · Accm Depr - Equipment	-606,219.60
16800 · Accm. Amortization	-252,734.01
16900 · Accm Depr - Capital Lease Asset	-1,320.98
16910 · Accm Amortization Right-of-Use	-6,839.28
Total 16 · ACCM DEPRECIATIONS	-25,745,162.91
Total Fixed Assets	22,409,985.74
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	11,189.92
17340 · SCADA System Upgrades	19,404.07
17345 · Misc. / Emergency Upgrades	5,484.48
17400 · CH Structure Rehabilitation	9,092.09
17850 · N.O.V.	5,317.64
17889 · HC Safety Upgrades	68,074.01
17917 · SC Potable Water Fill Station	1,657.81
Total 17 · CIP	120,220.02

Crestline Sanitation District
Balance Sheet
As of August 31, 2026

		Aug 31, 26
19 · DEFERRED OUTFLOWS		
19810 · Deferred Outflows - ER Contribu	357,607.00	
19830 · Deferred Outflows - Actuarial	265,625.00	
19850 · Deferred Outflow-OPEB Actuarial	640,627.00	
Total 19 · DEFERRED OUTFLOWS		1,263,859.00
Total Other Assets		1,384,079.02
TOTAL ASSETS		**41,700,468.51**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		9,182.88
Total Accounts Payable		9,182.88
Other Current Liabilities		
21 · OTHER CURRENT LIAB.		
21300 · Unclaimed Checks	4,150.64	
21600 · Employee Appreciation Fund	1,565.99	
Total 21 · OTHER CURRENT LIAB.		5,716.63
22 · PR LIABILITIES		
22000 · Payroll Liabilities	-1,099.43	
22100 · Payroll Tax Payable	-0.52	
22200 · Retirement Payable	19,931.25	
Total 22 · PR LIABILITIES		18,831.30
23 · ACCRUED LIABILITIES		
23100 · Accrued Payroll	96,058.65	
23150 · Accrued Payroll Tax	1,791.10	
23200 · Accrued Retirement	20,037.80	
23250 · Accrued Worker's Comp	4,761.99	
23300 · Accrued Interest Expense	77,180.99	
Total 23 · ACCRUED LIABILITIES		199,830.53

Crestline Sanitation District
Balance Sheet
As of August 31, 2026

		Aug 31, 26
24 · OTHER LIABILITIES		
25910 · Current Portion-Loan Payable		355,359.09
25920 · Current Portion-Compensated Abs		29,830.36
25970 · Curr Portion of Lease Liability		2,946.41
Total 24 · OTHER LIABILITIES		388,135.86
Total Other Current Liabilities		612,514.32
Total Current Liabilities		621,697.20
Long Term Liabilities		
27 · LONG TERM LIABILITIES		
27100 · Loan Payable - SRF		11,665,954.46
27110 · Less Current Portion - SRF Loan		-355,359.09
27310 · Lease Liabilities		6,417.56
27400 · Employee Compensated Abs-LT		119,321.44
27450 · Compensated Abs - Payroll Tax		2,162.73
27700 · OPEB Obligation		773,377.00
27800 · Pension Liability		938,765.00
27970 · Less Curr Portion of Lease Liab		-2,946.41
Total 27 · LONG TERM LIABILITIES		13,147,692.69
29 · DEFERRED INFLOWS		
29830 · Deferred Inflows - Actuarial		127,862.00
29850 · Deferred Inflows-OPEB Actuarial		1,030,183.00
Total 29 · DEFERRED INFLOWS		1,158,045.00
Total Long Term Liabilities		14,305,737.69
Total Liabilities		14,927,434.89
Equity		
30 · NET ASSETS		
31000 · Net Investment in Capital Asset		10,831,792.80
33000 · Unrestricted Net Assets		-3,638,874.45
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

Crestline Sanitation District
Balance Sheet
As of August 31, 2026

	Aug 31, 26
39000 · *Unrestricted Net Assets	1,954,628.50
Net Income	-224,208.23
Total Equity	26,773,033.62
TOTAL LIABILITIES & EQUITY	**41,700,468.51**

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Accrual Basis

Crestline Sanitation District
Profit & Loss Budget Performance
August 2026

	Aug 26	Budget	$ Over Budget	Jul - Aug 26	YTD Budget	$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	2,995.31	0.00	2,995.31	621,536.10	652,483.33	-30,947.23	3,914,900.00
42000 · Sewer Penalties	13,877.61	30,550.00	-16,672.39	13,457.86	30,550.00	-17,092.14	183,300.00
43000 · Pumped Waste Permits	3,630.35	4,500.00	-869.65	6,941.57	9,000.00	-2,058.43	48,100.00
44000 · Permit & Inspection Fees	0.00	125.00	-125.00	438.01	250.00	188.01	1,500.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	0.00	87,500.00	-87,500.00	175,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	1,300.00	1,300.00	0.00	7,800.00
48000 · Other Service Fees	0.00	16.66	-16.66	5.00	33.32	-28.32	200.00
Total 40 · REVENUE	21,153.27	35,841.66	-14,688.39	643,678.54	781,116.65	-137,438.11	4,330,800.00
Total Income	21,153.27	35,841.66	-14,688.39	643,678.54	781,116.65	-137,438.11	4,330,800.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	55,720.80	52,884.20	2,836.60	88,935.17	88,140.36	794.81	458,330.00
51020MT · Salaries - OT	49.50	166.60	-117.10	94.80	333.20	-238.40	2,000.00
51030MT · Salaries - VAC	5,447.56	1,837.60	3,609.96	7,446.96	4,553.36	2,893.60	27,280.00
51040MT · Salaries - SICK	284.88	2,131.05	-1,846.17	860.24	4,078.08	-3,217.84	24,850.00
51050MT · Salaries - HOLIDAY	169.16	0.00	169.16	2,219.24	2,231.53	-12.29	29,010.00
51060MT · Salaries - ON CALL / STANDBY	2,075.00	2,036.23	38.77	4,400.00	4,042.45	357.55	26,450.00
51070MT · Salaries - CALL BACK	0.00	86.22	-86.22	181.20	286.54	-105.34	3,500.00
51100MT · Payroll Tax	918.27	1,306.20	-387.93	1,491.78	2,176.96	-685.18	11,320.00
51150MT · Unemployment Expense	1,349.48	416.67	932.81	1,349.48	833.34	516.14	5,000.00
51200MT · Worker's Comp	3,986.30	4,626.90	-640.60	6,509.71	7,711.52	-1,201.81	40,100.00
51300MT · Employee Group Insurance	6,241.01	6,046.67	194.34	12,389.00	12,093.34	295.66	74,960.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	13,390.65	14,413.80	-1,023.15	22,009.88	24,023.04	-2,013.16	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	5,280.00	6,933.00	-1,653.00	8,800.00	13,866.00	-5,066.00	62,400.00
51600MT · Nationwide ER Match	346.50	260.80	85.70	366.00	434.64	-68.64	2,260.00
Total 51-MT · Salaries & Benefit - MAINT	95,259.11	93,145.94	2,113.17	157,053.46	164,804.36	-7,750.90	892,380.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	92,261.33	90,087.70	2,173.63	151,072.00	150,146.16	925.84	780,760.00
51020OP · Salaries - OT	655.64	700.00	-44.36	1,101.28	1,425.24	-323.96	6,500.00
51030OP · Salaries - VAC	8,678.02	5,455.98	3,222.04	12,642.41	9,846.97	2,795.44	56,800.00
51040OP · Salaries - SICK	3,983.05	5,273.03	-1,289.98	14,022.25	10,275.14	3,747.11	42,830.00
51050OP · Salaries - HOLIDAY	958.05	0.00	958.05	4,111.65	3,846.15	265.50	50,000.00
51060OP · Salaries - ON CALL / STANDBY	5,385.00	4,628.10	756.90	8,747.50	7,713.48	1,034.02	40,110.00
51070OP · Salaries - Call Back	211.16	500.00	-288.84	504.58	1,000.00	-495.42	6,000.00
51100OP · Payroll Tax	2,710.12	2,239.60	470.52	4,418.50	3,732.68	685.82	19,410.00
51200OP · Worker's Comp	7,428.29	7,425.00	3.29	12,232.32	12,375.00	-142.68	64,350.00
51300OP · Employee Group Insurance	15,099.41	12,700.00	2,399.41	30,594.68	25,400.00	5,194.68	154,020.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	22,273.05	26,173.80	-3,900.75	37,295.77	43,623.04	-6,327.27	226,840.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	3,445.00	2,880.00	565.00	5,245.00	4,800.00	445.00	24,960.00
51600OP · Nationwide ER Match	191.25	191.50	-0.25	318.75	319.20	-0.45	1,660.00
Total 51-OP · SALARIES & BENEFIT - OP	163,279.37	158,254.71	5,024.66	282,306.69	274,503.06	7,803.63	1,474,240.00

Crestline Sanitation District
Profit & Loss Budget Performance
August 2026

	Aug 26	Budget	$ Over Budget	Jul - Aug 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	274.85	306.67	-31.82	430.93	613.30	-182.37	3,680.00
Total 53-MT · PROFESSIONAL SVC-MAINT	274.85	306.67	-31.82	430.93	613.30	-182.37	3,680.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	20,000.00
53400OP · Laboratory Analysis	14,027.26	7,208.33	6,818.93	24,254.96	14,416.66	9,838.30	86,500.00
53700OP · Permits & Fees	2,846.00	3,229.00	-383.00	2,846.00	3,329.00	-483.00	72,290.00
53800OP · Software Support	1,011.99	1,247.50	-235.51	2,023.98	2,495.00	-471.02	14,970.00
53900OP · Other Professional	0.00	300.00	-300.00	0.00	600.00	-600.00	3,600.00
Total 53-OP · PROFESSIONAL SVC - OP	17,885.25	11,984.83	5,900.42	29,124.94	30,840.66	-1,715.72	197,360.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54060MT · Equipment Rental	0.00	750.00	-750.00	0.00	750.00	-750.00	1,500.00
54080MT · Clothing & Laundry	786.93	1,470.83	-683.90	2,599.65	2,941.66	-342.01	17,650.00
54170MT · Auto Expense - General	0.00	1,568.33	-1,568.33	502.66	3,136.66	-2,634.00	18,820.00
54182MT · Maintenance of Equipment	0.00	7,533.33	-7,533.33	0.00	15,066.66	-15,066.66	90,400.00
54184MT · Maintenance of Structures	0.00	833.33	-833.33	5,529.98	1,666.66	3,863.32	10,000.00
54200MT · Small Tools	0.00	250.00	-250.00	36.91	500.00	-463.09	3,000.00
54210MT · Supplies - Shop	0.00	192.50	-192.50	341.03	385.00	-43.97	2,310.00
54220MT · Supplies - Field	58.16	333.33	-275.17	2,048.09	666.66	1,381.43	4,000.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	845.09	12,931.65	-12,086.56	11,058.32	25,113.30	-14,054.98	147,680.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	4,866.68	3,396.65	1,470.03	8,545.31	6,793.30	1,752.01	40,760.00
54023OP · Auto Expense - General	352.60	2,985.00	-2,632.40	787.16	5,970.00	-5,182.84	35,820.00
54030OP · Communication	1,234.00	1,621.65	-387.65	2,616.31	3,243.30	-626.99	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	1,666.66	-1,666.66	10,000.00
54060OP · Equipment Rental	1,004.20	1,125.00	-120.80	2,008.40	2,250.00	-241.60	13,500.00
54070OP · Insurance	12,187.20	16,163.00	-3,975.80	24,374.40	32,326.00	-7,951.60	193,956.00
54075OP · Insurance - Vehicle	4,703.97	4,685.00	18.97	9,407.94	9,370.00	37.94	56,220.00
54080OP · Clothing & Laundry	1,105.01	1,461.65	-356.64	2,433.20	2,923.30	-490.10	17,540.00
54090OP · Lodge & Meals	1,158.93	1,153.97	4.96	2,382.80	1,153.97	1,228.83	2,360.00
54100OP · Misc Expense	256.11	13.33	242.78	256.11	26.66	229.45	160.00
54182OP · Maintenance of Equipment	7,858.07	6,756.65	1,101.42	10,663.48	13,513.30	-2,849.82	81,080.00
54184OP · Maintenance of Structures	21,118.98	3,580.63	17,538.35	22,640.19	7,265.84	15,374.35	35,910.00
54185OP · Memberships/Certifications	484.00	565.00	-81.00	10,607.00	13,565.00	-2,958.00	41,060.00
54190OP · Safety Equipment	677.87	805.83	-127.96	2,017.43	1,611.66	405.77	9,670.00
54200OP · Small Tools	64.64	601.65	-537.01	4,012.08	1,203.30	2,808.78	7,220.00
54220OP · Supplies	694.89	697.50	-2.61	1,510.74	1,395.00	115.74	8,370.00
54310OP · Special Dept - Chlorine / Salt	4,434.48	6,876.67	-2,442.19	12,741.11	13,753.34	-1,012.23	82,520.00
54320OP · Special Dept - Sludge /Chemical	7,704.13	4,460.00	3,244.13	11,271.13	8,920.00	2,351.13	53,520.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	2,809.54	0.00	2,809.54	6,810.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	4,166.66	-4,166.66	25,000.00
54400OP · Training	1,429.05	2,543.30	-1,114.25	1,429.05	3,443.30	-2,014.25	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	71,334.81	62,409.14	8,925.67	132,513.38	134,560.59	-2,047.21	761,056.00

Crestline Sanitation District
Profit & Loss Budget Performance
August 2026

	Aug 26	Budget	$ Over Budget	Jul - Aug 26	YTD Budget	$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,987.20	6,045.83	-58.63	12,453.96	12,091.66	362.30	72,550.00
56210OP · Utilities - Electric	10,104.40	13,818.35	-3,713.95	16,088.40	27,636.70	-11,548.30	165,820.00
56220OP · Utilities - Gas	47.71	100.00	-52.29	163.35	200.00	-36.65	7,990.00
56230OP · Utilities - Water	1,436.25	1,297.50	138.75	3,068.60	2,595.00	473.60	15,570.00
56240OP · Utilities - Trash	897.78	945.00	-47.22	1,771.68	1,890.00	-118.32	11,340.00
56300OP · Refuse Disposal	766.99	1,530.00	-763.01	766.99	1,730.00	-963.01	3,380.00
Total 56 · UTILITIES - OP	19,240.33	23,736.68	-4,496.35	34,312.98	46,143.36	-11,830.38	276,650.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,910.83	20,135.83	775.00	41,821.66	40,271.66	1,550.00	241,630.00
Total 59-MT · Depreciation - MAINT	20,910.83	20,135.83	775.00	41,821.66	40,271.66	1,550.00	241,630.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,058.33	29,570.83	-2,512.50	54,116.66	59,141.66	-5,025.00	354,850.00
Total 59-OP · DEPR & AMORT - OP	27,058.33	29,570.83	-2,512.50	54,116.66	59,141.66	-5,025.00	354,850.00
Total COGS	416,087.97	412,476.28	3,611.69	742,739.02	775,991.95	-33,252.93	4,349,526.00
Gross Profit	-394,934.70	-376,634.62	-18,300.08	-99,060.48	5,124.70	-104,185.18	-18,726.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	46,468.96	40,686.90	5,782.06	73,999.76	67,811.52	6,188.24	352,620.00
61020 · Salaries - OT ADM	68.87	74.00	-5.13	68.87	74.00	-5.13	740.00
61030 · Salaries - VAC ADM	407.36	4,085.83	-3,678.47	1,643.68	8,171.66	-6,527.98	49,030.00
61040 · Salaries - SICK ADM	502.08	880.83	-378.75	2,904.38	1,761.66	1,142.72	10,570.00
61050 · Salaries - HOLIDAY ADM	0.00	0.00	0.00	1,571.28	1,690.77	-119.49	21,980.00
61100 · Payroll Tax - ADM	1,320.48	1,452.70	-132.22	2,319.70	2,421.16	-101.46	12,590.00
61200 · Worker's Comp - ADM	272.53	324.20	-51.67	448.03	540.36	-92.33	2,810.00
61300 · Employee Group Insurance - ADM	7,023.21	5,400.00	1,623.21	13,276.82	10,800.00	2,476.82	66,990.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	10,978.65	11,859.20	-880.55	18,353.00	19,765.36	-1,412.36	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	400.00	-400.00	5,000.00
61600 · Nationwide - ER Match	385.59	386.50	-0.91	642.65	644.20	-1.55	3,350.00
Total 61 · SALARIES AND BENEFIT - ADM	67,427.73	65,350.16	2,077.57	115,228.17	114,080.69	1,147.48	628,460.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	600.00	1,500.00	-900.00	600.00	3,000.00	-2,400.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.65	-66.65	0.00	133.30	-133.30	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	600.00	1,566.65	-966.65	600.00	3,133.30	-2,533.30	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	8,255.00	-8,255.00	1,086.00	15,193.50	-14,107.50	70,090.00
63200 · County Services	0.00	4.00	-4.00	44.00	8.00	36.00	50.00
63300 · Legal	0.00	4,773.33	-4,773.33	1,793.89	8,273.33	-6,479.44	50,000.00
63500 · Software Support - ADM	1,132.50	1,300.00	-167.50	2,630.00	2,600.00	30.00	15,600.00
63900 · Other Professional - ADM	3,551.39	5,238.33	-1,686.94	7,164.93	10,476.70	-3,311.77	62,860.00
Total 63 · PROFESSIONAL SVC - ADM	4,683.89	19,570.66	-14,886.77	12,718.82	36,551.53	-23,832.71	198,600.00

Crestline Sanitation District
Profit & Loss Budget Performance
August 2026

	Aug 26	Budget	$ Over Budget	Jul - Aug 26	YTD Budget	$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	600.00	400.00	200.00	1,000.00	800.00	200.00	4,800.00
64030 · Bank Charges	1,875.65	1,633.57	242.08	2,765.70	2,243.57	522.13	14,080.00
64040 · Computer Expense	0.00	938.33	-938.33	204.90	1,876.66	-1,671.76	11,260.00
64045 · Due & Subscription	482.60	2,151.67	-1,669.07	10,151.44	4,303.30	5,848.14	25,820.00
64080 · Janitorial Service	0.00	770.83	-770.83	1,440.00	1,541.66	-101.66	9,250.00
64090 · Lease Equipment - ADM	1,241.89	1,233.53	8.36	1,698.13	1,681.35	16.78	8,800.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	0.00	0.00	620.00
64120 · Office Expense	1,299.30	789.17	510.13	1,853.04	1,578.30	274.74	9,470.00
64130 · Office Supplies	402.86	537.50	-134.64	616.11	1,075.00	-458.89	6,450.00
64135 · Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64140 · Pest Control	1,611.07	1,024.17	586.90	2,222.14	2,048.30	173.84	12,290.00
64150 · Postage & Delivery	0.00	3,000.00	-3,000.00	0.00	3,035.00	-3,035.00	18,220.00
64160 · Printing & Publications	2,340.90	805.83	1,535.07	2,340.90	1,611.66	729.24	9,670.00
64170 · Public Relation	715.00	742.50	-27.50	715.00	1,485.00	-770.00	8,910.00
64180 · Maintenance of Equipment	0.00	210.00	-210.00	3,982.40	420.00	3,562.40	2,520.00
64190 · Maintenance of Structure	287.42	666.67	-379.25	5,981.12	1,333.30	4,647.82	8,000.00
64230 · Training	0.00	416.67	-416.67	0.00	833.30	-833.30	5,000.00
64240 · Travel	0.00	0.00	0.00	0.00	0.00	0.00	300.00
64245 · Lodge - Meals	865.09	800.00	65.09	865.09	800.00	65.09	1,200.00
66000 · Payroll Expenses	345.00	333.50	11.50	585.00	555.80	29.20	2,890.00
Total 64 · SERVICES AND SUPPLIES - ADM	12,066.78	16,453.94	-4,387.16	36,420.97	27,222.20	9,198.77	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	1,538.34	1,441.66	96.68	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	1,538.34	1,441.66	96.68	8,650.00
Total Expense	85,547.57	103,662.24	-18,114.67	166,506.30	182,429.38	-15,923.08	1,018,750.00
Net Ordinary Income	-480,482.27	-480,296.86	-185.41	-265,566.78	-177,304.68	-88,262.10	-1,037,476.00
Other Income/Expense							
Other Income							
71 · PROP TAXES							
71100 · Prop Taxes- CURR SEC & UNSEC1%	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	1,821,100.00
72 · SPECIAL ASSESSMENTS							
72100 · Special Assessment - CURRENT	10,620.00	10,700.00	-80.00	10,620.00	10,700.00	-80.00	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	10,620.00	10,700.00	-80.00	10,620.00	10,700.00	-80.00	10,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
August 2026

	Aug 26	Budget	$ Over Budget	Jul - Aug 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	23,366.40	27,125.00	-3,758.60	66,556.63	54,250.00	12,306.63	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	-9,419.52	0.00	-9,419.52	-35,818.08	0.00	-35,818.08	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	13,946.88	27,125.00	-13,178.12	30,738.55	54,250.00	-23,511.45	325,800.00
Total Other Income	24,566.88	37,825.00	-13,258.12	41,358.55	64,950.00	-23,591.45	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	11,189.92	5,000.00	6,189.92	16,507.56	10,000.00	6,507.56	270,504.00
900002 · SCADA System Upgrades	12,745.32	5,000.00	7,745.32	19,404.07	10,000.00	9,404.07	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	1,500.00	-1,500.00	5,484.48	1,500.00	3,984.48	50,000.00
900005 · Heavy Duty Vehicle Purchase	0.00	230,000.00	-230,000.00	0.00	230,000.00	-230,000.00	230,000.00
900009 · Farm Management Plan	0.00	1,666.67	-1,666.67	0.00	3,333.30	-3,333.30	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	0.00	0.00	0.00	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	185,000.00	-185,000.00	0.00	185,000.00	-185,000.00	185,000.00

Crestline Sanitation District
Profit & Loss Budget Performance
August 2026

	Aug 26	Budget	$ Over Budget	Jul - Aug 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	1,657.81	15,000.00	-13,342.19	1,657.81	15,000.00	-13,342.19	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	-25,593.05	-443,166.67	417,573.62	-87,104.11	-454,833.30	367,729.19	-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	24,566.88	37,825.00	-13,258.12	41,358.55	64,950.00	-23,591.45	2,030,076.00
Net Income	**-455,915.39**	**-442,471.86**	**-13,443.53**	**-224,208.23**	**-112,354.68**	**-111,853.55**	**992,600.00**

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Crestline Sanitation District
Statement of Cash Flows
August 2026

	Aug 26
OPERATING ACTIVITIES	
Net Income	-455,915.39
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	90,787.08
12200 · A/R - Cleghorn	77,876.84
12700 · Pumped Waste	1,513.05
13350 · SS01 - Sewer Availability Recv	-10,620.00
14100 · Prepaid Expense	400.00
14200 · Prepaid Insurance	17,503.10
14300 · Prepaid Worker's Comp	11,687.12
20000 · Accounts Payable	-20,784.22
21300 · Unclaimed Checks	18.96
22000 · Payroll Liabilities	320.21
22200 · Retirement Payable	19,931.25
Net cash provided by Operating Activities	-267,282.00
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
17220 · Slip Lining & Manhole Raising	-11,189.92
17340 · SCADA System Upgrades	-12,745.32
17917 · SC Potable Water Fill Station	-1,657.81
Net cash provided by Investing Activities	23,145.28
Net cash increase for period	-244,136.72
Cash at beginning of period	16,336,181.43
Cash at end of period	**16,092,044.71**