Crestline Sanitation District

Executive Summary - October 2026

SUMMARY STATEMENT OF NET POSITION

	10/31/2026	10/31/2025	Change	Avg. Last 12 Mo.
Cash and investments	$ 15,442,262	$ 14,250,195	$ 1,192,067	$ 15,792,198
Receivables	1,542,562	1,460,015	82,547	1,497,266
Other current assets	286,326	250,886	35,440	205,792
Total current assets	17,271,150	15,961,096	1,310,054	17,495,256
Capital assets, net	22,665,440	22,552,683	112,757	22,564,843
Deferred outflows of resources	1,415,960	1,314,282	101,678	1,348,175
Total Assets and Deferred Outflows of Resources	41,352,550	39,828,061	1,524,489	41,408,274
Current liabilities	606,463	582,701	23,762	586,590
Noncurrent liabilities	12,860,226	13,056,375	(196,149)	13,095,955
Deferred inflows of resources	1,312,043	1,343,898	(31,855)	1,333,280
Total Liabilities and Deferred Inflows of Resources	14,778,732	14,982,974	(204,242)	15,015,825
Net Position	$ 26,573,818	$ 24,845,087	$ 1,728,731	$ 26,392,449

SUMMARY STATEMENT OF CHANGES IN NET POSITION

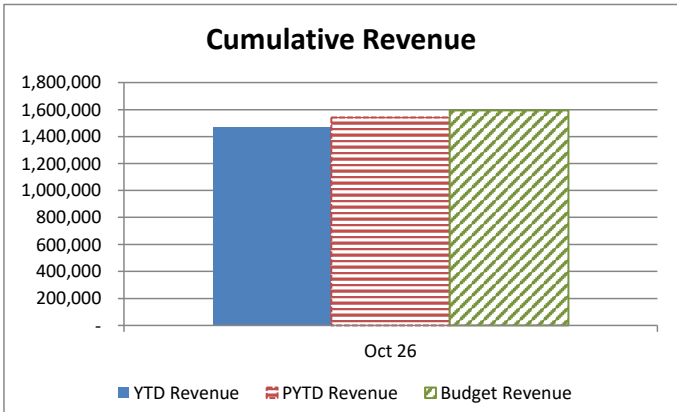
	Oct 2026	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	$ 30,508	$ 1,328,315	$ 1,387,233	$ (58,918)
Operating expenses	(335,959)	(1,404,190)	(1,489,558)	85,368
Administrative expenses	(62,367)	(333,208)	(358,069)	24,861
Other income	144,544	144,051	119,201	24,850
Other expenses	-	(103,429)	(102,524)	(905)
Change in net position	$ (223,274)	$ (368,461)	$ (443,717)	$ 75,256

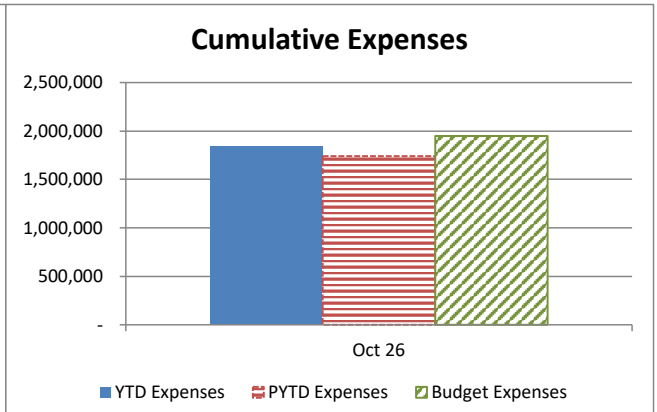
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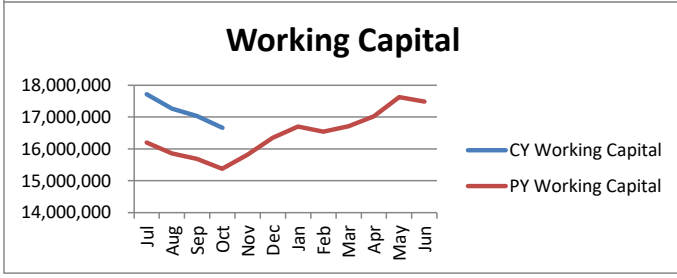
	10/31/2026	10/31/2025	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	25.5	24.5	1.0	27.1
Current ratio (current assets / current liabilities)	28.5	27.4	1.1	30.0
Working capital (current assets - current liabilities)	$ 16,664,687	$ 15,378,395	$ 1,286,292	$ 16,908,667

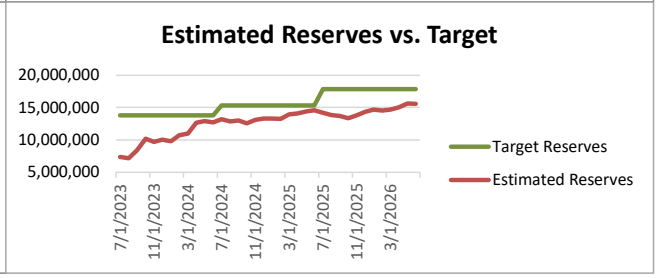
CAPITAL BUDGET

	Oct 2026	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	$ 189,918	$ 333,729	$ 1,195,504	$ 861,775
Master Plan Projects	-	-	3,484,000	3,484,000









Crestline Sanitation District
Balance Sheet
As of October 31, 2026

	Oct 31, 26	
ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND CASH EQUIVALENT		
10100 · Cash in Bank - General	1,172,565.43	
10200 · Cash in Bank - Payroll	11,321.00	
10500 · Petty Cash	169.30	
10600 · Change Fund	300.00	
Total 10 · CASH AND CASH EQUIVALENT		1,184,355.73
11 · INVESTMENTS		
11000 · Cash in Bank - LAIF		
11010 · CWSRF Reserve Fund - in LAIF	458,789.00	
11000 · Cash in Bank - LAIF - Other	1,892,148.50	
Total 11000 · Cash in Bank - LAIF	2,350,937.50	
11101 · Investments - Wealth&Fiduciary	9,818,700.39	
11200 · Investments - CalTRUST	2,088,268.63	
Total 11 · INVESTMENTS		14,257,906.52
Total Checking/Savings		15,442,262.25
Accounts Receivable		
12 · ACCTS RECEIVABLE		
12000 · Accounts Receivable	197,348.20	
12100 · A/R - Pilot Rock	1,950.03	
12400 · COBRA Receivable	2,060.49	
12410 · COBRA Dental	254.53	
Total 12 · ACCTS RECEIVABLE		201,613.25
Total Accounts Receivable		201,613.25
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	-39,450.99	
Total 13 · OTHER RECEIVABLE		1,340,948.62

Crestline Sanitation District
Balance Sheet
As of October 31, 2026

	Oct 31, 26
14 · PREPAID	
14100 · Prepaid Expense	2,319.00
14200 · Prepaid Insurance	211,290.94
14300 · Prepaid Worker's Comp	63,727.82
Total 14 · PREPAID	277,337.76
Total Other Current Assets	1,627,274.53
Total Current Assets	17,271,150.03
Fixed Assets	
15 · CAPITAL ASSETS	
15100 · Land	226,124.31
15200 · Improvements to Land	17,981,745.73
15300 · Structures & Improvements	27,373,833.04
15400 · Vehicles	1,528,572.29
15500 · Equipments	775,829.06
15800 · Intangible Asset	263,528.78
15910 · Right-of-Use Asset	41,414.37
Total 15 · CAPITAL ASSETS	48,191,047.58
16 · ACCM DEPRECIATIONS	
16200 · Accm.Depr - Improvement to Land	-16,646,114.24
16300 · Accm Depr - Structures & Imprv	-7,145,649.79
16400 · Accm Depr - Vehicles	-1,176,759.79
16500 · Accm Depr - Equipment	-610,466.36
16800 · Accm. Amortization	-254,174.55
16900 · Accm Depr - Capital Lease Asset	-2,641.96
16910 · Accm Amortization Right-of-Use	-20,746.47
Total 16 · ACCM DEPRECIATIONS	-25,856,553.16
Total Fixed Assets	22,334,494.42
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	17,495.66
17340 · SCADA System Upgrades	30,625.99
17345 · Misc. / Emergency Upgrades	7,943.98
17400 · CH Structure Rehabilitation	9,092.09
17811 · HC Peroxide Tank Replacement	2,032.75
17850 · N.O.V.	17,551.44
17889 · HC Safety Upgrades	68,074.01
17899 · HC Road Replacement	3,525.00

Crestline Sanitation District
Balance Sheet
As of October 31, 2026

		Oct 31, 26
17913 · Backhoe Purchase	172,947.19	
17917 · SC Potable Water Fill Station	1,657.81	
Total 17 · CIP		330,945.92
19 · DEFERRED OUTFLOWS		
19810 · Deferred Outflows - ER Contribu	357,607.00	
19830 · Deferred Outflows - Actuarial	265,625.00	
19850 · Deferred Outflow-OPEB Actuarial	792,728.00	
Total 19 · DEFERRED OUTFLOWS		1,415,960.00
Total Other Assets		1,746,905.92
TOTAL ASSETS		**41,352,550.37**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		6,906.64
Total Accounts Payable		6,906.64
Other Current Liabilities		
21 · OTHER CURRENT LIAB.		
21100 · Retention Payable	3,837.43	
21300 · Unclaimed Checks	4,150.64	
21600 · Employee Appreciation Fund	1,363.18	
Total 21 · OTHER CURRENT LIAB.		9,351.25
22 · PR LIABILITIES		
22000 · Payroll Liabilities	-1,649.11	
22100 · Payroll Tax Payable	-0.52	
Total 22 · PR LIABILITIES		-1,649.63
23 · ACCRUED LIABILITIES		
23000 · Accrued Payable	-1,680.00	
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		198,150.53

Crestline Sanitation District
Balance Sheet
As of October 31, 2026

	Oct 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	8,514.67	
Total 24 · OTHER LIABILITIES		393,704.12
Total Other Current Liabilities		599,556.27
Total Current Liabilities		606,462.91
Long Term Liabilities		
27 · LONG TERM LIABILITIES		
27100 · Loan Payable - SRF	11,310,595.37	
27110 · Less Current Portion - SRF Loan	-355,359.09	
27310 · Lease Liabilities	22,757.35	
27400 · Employee Compensated Abs-LT	119,321.44	
27450 · Compensated Abs - Payroll Tax	2,162.73	
27700 · OPEB Obligation	830,498.00	
27800 · Pension Liability	938,765.00	
27970 · Less Curr Portion of Lease Liab	-8,514.67	
Total 27 · LONG TERM LIABILITIES		12,860,226.13
29 · DEFERRED INFLOWS		
29830 · Deferred Inflows - Actuarial	127,862.00	
29850 · Deferred Inflows-OPEB Actuarial	1,184,181.00	
Total 29 · DEFERRED INFLOWS		1,312,043.00
Total Long Term Liabilities		14,172,269.13
Total Liabilities		14,778,732.04
Equity		
30 · NET ASSETS		
31000 · Net Investment in Capital Asset	10,870,014.41	
33000 · Unrestricted Net Assets	-1,313,825.49	
34000 · Board Designated Reserves		
34100 · Contingency & Operating Reserve	2,381,573.00	
34200 · Debt Service Reserve	458,789.00	
34300 · Replacement Reserve	6,422,530.00	
34400 · Catastrophic Reserve	5,477,694.00	
34500 · Curr Yr Capital Budget Reserve	2,645,504.00	
Total 34000 · Board Designated Reserves	17,386,090.00	
Total 30 · NET ASSETS		26,942,278.92

Crestline Sanitation District
Balance Sheet
As of October 31, 2026

	Oct 31, 26
Net Income	-368,460.59
Total Equity	26,573,818.33
TOTAL LIABILITIES & EQUITY	**41,352,550.37**

Crestline Sanitation District
Profit & Loss Budget Performance
October 2026

	Oct 26	Budget	$ Over Budget	Jul - Oct 26	YTD Budget	$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	1,194.51	0.00	1,194.51	1,273,366.35	1,304,966.66	-31,600.31	3,914,900.00
42000 · Sewer Penalties	23,873.58	30,550.00	-6,676.42	37,260.95	61,100.00	-23,839.05	183,300.00
43000 · Pumped Waste Permits	4,570.79	4,500.00	70.79	14,317.22	18,000.00	-3,682.78	48,100.00
44000 · Permit & Inspection Fees	219.00	125.00	94.00	657.01	500.00	157.01	1,500.00
46000 · Cleghorn State Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	175,000.00
47000 · Pilot Rock Camp Fee	650.00	650.00	0.00	2,708.84	2,600.00	108.84	7,800.00
48000 · Other Service Fees	0.00	16.66	-16.66	5.00	66.64	-61.64	200.00
Total 40 · REVENUE	30,507.88	35,841.66	-5,333.78	1,328,315.37	1,387,233.30	-58,917.93	4,330,800.00
Total Income	30,507.88	35,841.66	-5,333.78	1,328,315.37	1,387,233.30	-58,917.93	4,330,800.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	33,389.71	35,256.16	-1,866.45	159,097.68	158,652.68	445.00	458,330.00
51020MT · Salaries - OT	0.00	166.60	-166.60	94.80	666.40	-571.60	2,000.00
51030MT · Salaries - VAC	2,283.17	2,003.31	279.86	10,680.13	8,467.43	2,212.70	27,280.00
51040MT · Salaries - SICK	2,556.25	2,074.06	482.19	4,725.22	7,425.61	-2,700.39	24,850.00
51050MT · Salaries - HOLIDAY	2,061.76	2,231.54	-169.78	6,331.08	6,694.60	-363.52	29,010.00
51060MT · Salaries - ON CALL / STANDBY	2,532.50	1,633.73	898.77	7,752.50	8,714.91	-962.41	26,450.00
51070MT · Salaries - CALL BACK	0.00	119.74	-119.74	181.20	768.68	-587.48	3,500.00
51100MT · Payroll Tax	616.45	870.76	-254.31	2,711.49	3,918.48	-1,206.99	11,320.00
51150MT · Unemployment Expense	0.00	416.67	-416.67	1,349.48	1,666.68	-317.20	5,000.00
51200MT · Worker's Comp	2,675.02	3,084.62	-409.60	11,803.14	13,880.76	-2,077.62	40,100.00
51300MT · Employee Group Insurance	5,715.92	6,046.67	-330.75	24,351.18	24,186.68	164.50	74,960.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,971.30	9,609.24	-637.94	39,908.28	43,241.52	-3,333.24	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	15,840.00	27,732.00	-11,892.00	62,400.00
51600MT · Nationwide ER Match	253.50	173.84	79.66	873.00	782.32	90.68	2,260.00
Total 51-MT · Salaries & Benefit - MAINT	64,575.58	70,619.94	-6,044.36	285,699.18	306,798.75	-21,099.57	892,380.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	57,130.26	60,058.46	-2,928.20	270,259.21	270,263.08	-3.87	780,760.00
51020OP · Salaries - OT	847.69	943.14	-95.45	2,498.49	2,900.45	-401.96	6,500.00
51030OP · Salaries - VAC	5,374.21	5,119.10	255.11	20,164.61	18,858.56	1,306.05	56,800.00
51040OP · Salaries - SICK	3,924.77	4,199.35	-274.58	20,262.77	17,382.49	2,880.28	42,830.00
51050OP · Salaries - HOLIDAY	3,520.43	3,846.15	-325.72	9,570.88	11,538.45	-1,967.57	50,000.00
51060OP · Salaries - ON CALL / STANDBY	2,817.50	3,085.38	-267.88	15,775.00	13,884.24	1,890.76	40,110.00
51070OP · Salaries - Call Back	302.78	500.00	-197.22	1,222.58	2,000.00	-777.42	6,000.00
51100OP · Payroll Tax	1,679.65	1,493.08	186.57	7,791.25	6,718.84	1,072.41	19,410.00
51200OP · Worker's Comp	4,841.79	4,950.00	-108.21	21,953.75	22,275.00	-321.25	64,350.00
51300OP · Employee Group Insurance	17,024.97	12,700.00	4,324.97	63,976.27	50,800.00	13,176.27	154,020.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	14,979.82	17,449.24	-2,469.42	67,173.33	78,521.52	-11,348.19	226,840.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	1,840.00	1,920.00	-80.00	9,565.00	8,640.00	925.00	24,960.00
51600OP · Nationwide ER Match	127.50	127.70	-0.20	573.75	574.60	-0.85	1,660.00
Total 51-OP · SALARIES & BENEFIT - OP	114,411.37	116,391.60	-1,980.23	510,786.89	504,357.23	6,429.66	1,474,240.00

Crestline Sanitation District
Profit & Loss Budget Performance
October 2026

	Oct 26	Budget	$ Over Budget	Jul - Oct 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	167.40	306.67	-139.27	1,517.13	1,226.64	290.49	3,680.00
Total 53-MT · PROFESSIONAL SVC-MAINT	167.40	306.67	-139.27	1,517.13	1,226.64	290.49	3,680.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	0.00	0.00	0.00	20,000.00	-20,000.00	20,000.00
53400OP · Laboratory Analysis	11,966.37	7,208.33	4,758.04	43,871.69	28,833.32	15,038.37	86,500.00
53700OP · Permits & Fees	3,611.03	4,099.06	-488.03	15,245.67	16,615.53	-1,369.86	72,290.00
53800OP · Software Support	1,011.99	1,247.50	-235.51	4,047.96	4,990.00	-942.04	14,970.00
53900OP · Other Professional	0.00	300.00	-300.00	0.00	1,200.00	-1,200.00	3,600.00
Total 53-OP · PROFESSIONAL SVC - OP	16,589.39	12,854.89	3,734.50	63,165.32	71,638.85	-8,473.53	197,360.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54060MT · Equipment Rental	0.00	750.00	-750.00	0.00	1,500.00	-1,500.00	1,500.00
54080MT · Clothing & Laundry	1,332.68	1,470.83	-138.15	5,378.35	5,883.32	-504.97	17,650.00
54170MT · Auto Expense - General	2,520.84	1,568.33	952.51	4,106.25	6,273.32	-2,167.07	18,820.00
54182MT · Maintenance of Equipment	179.73	7,533.33	-7,353.60	990.23	30,133.32	-29,143.09	90,400.00
54184MT · Maintenance of Structures	348.03	833.33	-485.30	5,878.01	3,333.32	2,544.69	10,000.00
54200MT · Small Tools	0.00	250.00	-250.00	36.91	1,000.00	-963.09	3,000.00
54210MT · Supplies - Shop	217.25	192.50	24.75	978.56	770.00	208.56	2,310.00
54220MT · Supplies - Field	873.32	333.33	539.99	2,992.67	1,333.32	1,659.35	4,000.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	5,471.85	12,931.65	-7,459.80	20,360.98	50,226.60	-29,865.62	147,680.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	3,809.81	3,396.67	413.14	16,959.77	13,586.64	3,373.13	40,760.00
54023OP · Auto Expense - General	21.00	2,985.00	-2,964.00	1,650.96	11,940.00	-10,289.04	35,820.00
54030OP · Communication	1,015.13	1,621.67	-606.54	4,620.44	6,486.64	-1,866.20	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	3,333.32	-3,333.32	10,000.00
54060OP · Equipment Rental	1,004.20	1,125.00	-120.80	5,021.00	4,500.00	521.00	13,500.00
54070OP · Insurance	12,187.20	16,163.00	-3,975.80	48,748.80	64,652.00	-15,903.20	193,956.00
54075OP · Insurance - Vehicle	4,703.97	4,685.00	18.97	18,815.88	18,740.00	75.88	56,220.00
54080OP · Clothing & Laundry	1,604.08	1,461.67	142.41	5,538.04	5,846.64	-308.60	17,540.00
54090OP · Lodge & Meals	0.00	610.88	-610.88	2,955.78	1,764.85	1,190.93	2,360.00
54100OP · Misc Expense	0.00	13.33	-13.33	256.11	53.32	202.79	160.00
54182OP · Maintenance of Equipment	10,608.95	6,756.67	3,852.28	25,873.88	27,026.64	-1,152.76	81,080.00
54184OP · Maintenance of Structures	3,367.56	2,275.66	1,091.90	34,165.68	12,471.47	21,694.21	35,910.00
54185OP · Memberships/Certifications	10,168.00	10,828.00	-660.00	21,280.00	25,438.00	-4,158.00	41,060.00
54190OP · Safety Equipment	9,813.81	805.83	9,007.98	13,036.26	3,223.32	9,812.94	9,670.00
54200OP · Small Tools	307.71	601.67	-293.96	4,319.79	2,406.64	1,913.15	7,220.00
54220OP · Supplies	217.97	697.50	-479.53	2,679.02	2,790.00	-110.98	8,370.00
54310OP · Special Dept - Chlorine / Salt	8,051.04	6,876.67	1,174.37	28,911.57	27,506.68	1,404.89	82,520.00
54320OP · Special Dept - Sludge /Chemical	2,931.75	4,460.00	-1,528.25	20,632.63	17,840.00	2,792.63	53,520.00
54330OP · Special Dept - Oxygen/Propane	271.71	1,000.00	-728.29	4,853.29	1,000.00	3,853.29	6,810.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	8,333.32	-8,333.32	25,000.00
54400OP · Training	395.50	1,676.67	-1,281.17	1,979.66	6,586.64	-4,606.98	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	70,479.39	70,957.55	-478.16	262,298.56	265,526.12	-3,227.56	761,056.00

Crestline Sanitation District
Profit & Loss Budget Performance
October 2026

	Oct 26	Budget	$ Over Budget	Jul - Oct 26	YTD Budget	$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,967.93	6,045.83	-77.90	24,790.48	24,183.32	607.16	72,550.00
56210OP · Utilities - Electric	7,777.36	13,818.33	-6,040.97	33,088.00	55,273.36	-22,185.36	165,820.00
56220OP · Utilities - Gas	40.84	300.00	-259.16	242.75	600.00	-357.25	7,990.00
56230OP · Utilities - Water	1,610.90	1,297.50	313.40	6,029.55	5,190.00	839.55	15,570.00
56240OP · Utilities - Trash	897.78	945.00	-47.22	3,567.24	3,780.00	-212.76	11,340.00
56300OP · Refuse Disposal	0.00	100.00	-100.00	766.99	1,930.00	-1,163.01	3,380.00
Total 56 · UTILITIES - OP	16,294.81	22,506.66	-6,211.85	68,485.01	90,956.68	-22,471.67	276,650.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,910.83	20,135.83	775.00	83,643.32	80,543.32	3,100.00	241,630.00
Total 59-MT · Depreciation - MAINT	20,910.83	20,135.83	775.00	83,643.32	80,543.32	3,100.00	241,630.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,058.33	29,570.83	-2,512.50	108,233.32	118,283.32	-10,050.00	354,850.00
Total 59-OP · DEPR & AMORT - OP	27,058.33	29,570.83	-2,512.50	108,233.32	118,283.32	-10,050.00	354,850.00
Total COGS	335,958.95	356,275.62	-20,316.67	1,404,189.71	1,489,557.51	-85,367.80	4,349,526.00
Gross Profit	-305,451.07	-320,433.96	14,982.89	-75,874.34	-102,324.21	26,449.87	-18,726.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	26,624.86	27,124.62	-499.76	129,659.49	122,060.76	7,598.73	352,620.00
61020 · Salaries - OT ADM	0.00	74.00	-74.00	86.09	222.00	-135.91	740.00
61030 · Salaries - VAC ADM	3,287.48	4,085.83	-798.35	5,284.19	16,343.32	-11,059.13	49,030.00
61040 · Salaries - SICK ADM	101.99	880.83	-778.84	3,006.37	3,523.32	-516.95	10,570.00
61050 · Salaries - HOLIDAY ADM	1,571.28	1,690.77	-119.49	5,340.27	5,072.31	267.96	21,980.00
61100 · Payroll Tax - ADM	879.62	968.46	-88.84	4,080.49	4,358.08	-277.59	12,590.00
61200 · Worker's Comp - ADM	181.30	216.16	-34.86	810.70	972.68	-161.98	2,810.00
61300 · Employee Group Insurance - ADM	6,896.26	5,400.00	1,496.26	27,229.89	21,600.00	5,629.89	66,990.00
61350 · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61400 · Retirement - ADM	7,319.10	7,906.16	-587.06	32,991.20	35,577.68	-2,586.48	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	800.00	-800.00	5,000.00
61600 · Nationwide - ER Match	257.06	257.70	-0.64	1,156.77	1,159.60	-2.83	3,350.00
Total 61 · SALARIES AND BENEFIT - ADM	47,118.95	48,804.53	-1,685.58	209,645.46	211,689.75	-2,044.29	628,460.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	300.00	1,500.00	-1,200.00	1,400.00	6,000.00	-4,600.00	18,000.00
62300 · Board Exp - Meals & Lodging	0.00	66.67	-66.67	181.47	266.64	-85.17	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	300.00	1,566.67	-1,266.67	1,581.47	6,266.64	-4,685.17	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	14,290.00	-14,290.00	29,665.00	40,858.50	-11,193.50	70,090.00
63200 · County Services	6.00	4.00	2.00	72.00	17.00	55.00	50.00
63300 · Legal	0.00	3,000.00	-3,000.00	12,299.63	16,668.75	-4,369.12	50,000.00
63500 · Software Support - ADM	3,652.50	1,300.00	2,352.50	6,170.00	5,200.00	970.00	15,600.00
63900 · Other Professional - ADM	3,822.73	5,238.33	-1,415.60	14,409.37	20,953.36	-6,543.99	62,860.00
Total 63 · PROFESSIONAL SVC - ADM	7,481.23	23,832.33	-16,351.10	62,616.00	83,697.61	-21,081.61	198,600.00

Crestline Sanitation District
Profit & Loss Budget Performance
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	Oct 26	Budget	$ Over Budget	Jul - Oct 26	YTD Budget	$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00	400.00	0.00	1,800.00	1,600.00	200.00	4,800.00
64030 · Bank Charges	2,032.25	1,684.74	347.51	5,810.13	4,548.31	1,261.82	14,080.00
64040 · Computer Expense	-1,292.00	938.33	-2,230.33	-1,087.10	3,753.32	-4,840.42	11,260.00
64045 · Due & Subscription	526.83	2,151.67	-1,624.84	10,278.40	8,606.64	1,671.76	25,820.00
64080 · Janitorial Service	720.00	770.83	-50.83	3,600.00	3,083.32	516.68	9,250.00
64090 · Lease Equipment - ADM	481.13	470.51	10.62	2,635.50	2,599.74	35.76	8,800.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	0.00	0.00	620.00
64120 · Office Expense	1,374.96	789.17	585.79	4,656.39	3,156.64	1,499.75	9,470.00
64130 · Office Supplies	724.59	537.50	187.09	2,326.15	2,150.00	176.15	6,450.00
64135 · Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64140 · Pest Control	633.07	1,024.17	-391.10	3,519.51	4,096.64	-577.13	12,290.00
64150 · Postage & Delivery	15.00	3,000.00	-2,985.00	3,015.00	6,070.00	-3,055.00	18,220.00
64160 · Printing & Publications	185.31	805.83	-620.52	5,170.15	3,223.32	1,946.83	9,670.00
64170 · Public Relation	572.00	742.50	-170.50	2,596.36	2,970.00	-373.64	8,910.00
64180 · Maintenance of Equipment	0.00	210.00	-210.00	3,982.40	840.00	3,142.40	2,520.00
64190 · Maintenance of Structure	94.02	666.67	-572.65	6,075.14	2,666.64	3,408.50	8,000.00
64230 · Training	0.00	416.67	-416.67	0.00	1,666.64	-1,666.64	5,000.00
64240 · Travel	0.00	300.00	-300.00	0.00	300.00	-300.00	300.00
64245 · Lodge - Meals	0.00	400.00	-400.00	865.09	1,200.00	-334.91	1,200.00
66000 · Payroll Expenses	230.00	222.30	7.70	1,045.00	1,000.40	44.60	2,890.00
Total 64 · SERVICES AND SUPPLIES - ADM	6,697.16	15,530.89	-8,833.73	56,288.12	53,531.61	2,756.51	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	3,076.68	2,883.32	193.36	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	3,076.68	2,883.32	193.36	8,650.00
Total Expense	62,366.51	90,455.25	-28,088.74	333,207.73	358,068.93	-24,861.20	1,018,750.00
Net Ordinary Income	-367,817.58	-410,889.21	43,071.63	-409,082.07	-460,393.14	51,311.07	-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	0.00	0.00	0.00	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	0.00	0.00	0.00	10,620.00	10,700.00	-80.00	10,700.00

Crestline Sanitation District
Profit & Loss Budget Performance
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	Oct 26	Budget	$ Over Budget	Jul - Oct 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	3,740.91	0.00	3,740.91	3,740.91	0.00	3,740.91	0.00
Total 76 · CONNECTION FEE	3,740.91	0.00	3,740.91	3,740.91	0.00	3,740.91	0.00
79 · OTHER INCOMES							
77000 · Interest Income	100,906.94	27,125.00	73,781.94	239,406.72	108,500.00	130,906.72	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	39,895.41	0.00	39,895.41	-109,716.76	0.00	-109,716.76	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	140,802.35	27,125.00	113,677.35	129,689.96	108,500.00	21,189.96	325,800.00
Total Other Income	144,543.26	27,125.00	117,418.26	144,050.87	119,200.00	24,850.87	2,157,600.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	0.00	0.00	0.00	103,429.39	102,524.00	905.39	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	103,429.39	102,524.00	905.39	127,524.00
90 · CAPITAL PROJECTS							
900001 · N.O.V. incl Slip Lining&Manhole	12,233.80	105,000.00	-92,766.20	35,047.10	220,504.00	-185,456.90	270,504.00
900002 · SCADA System Upgrades	4,736.63	5,000.00	-263.37	30,625.99	20,000.00	10,625.99	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	8,000.00	-8,000.00	7,943.98	15,500.00	-7,556.02	50,000.00
900005 · Heavy Duty Vehicle Purchase	0.00	0.00	0.00	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	6,666.64	-6,666.64	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	3,525.00	0.00	3,525.00	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
926101 · HC Peroxide Tank Replacement	0.00			2,032.75			
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	25,000.00	-25,000.00	25,000.00
927102 · Office Building Re-Roof	0.00	0.00	0.00	0.00	80,000.00	-80,000.00	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

Crestline Sanitation District
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	Oct 26	Budget	$ Over Budget	Jul - Oct 26	YTD Budget	$ Over Budget	Annual Budget
927105 · Backhoe Purchase	172,947.19	0.00	172,947.19	172,947.19	185,000.00	-12,052.81	185,000.00
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	45,000.00	-45,000.00	0.00	45,000.00	-45,000.00	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	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	40,000.00	-40,000.00	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	118,000.00	-118,000.00	0.00	118,000.00	-118,000.00	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	-189,917.62	-282,666.67	92,749.05	-297,830.01	-1,000,670.64	702,840.63	-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	103,429.39	102,524.00	905.39	127,524.00
Net Other Income	144,543.26	27,125.00	117,418.26	40,621.48	16,676.00	23,945.48	2,030,076.00
Net Income	**-223,274.32**	**-383,764.21**	**160,489.89**	**-368,460.59**	**-443,717.14**	**75,256.55**	**992,600.00**

Crestline Sanitation District
Statement of Cash Flows
October 2026

	Oct 26
OPERATING ACTIVITIES	
Net Income	-223,274.32
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	92,275.34
12100 · A/R - Pilot Rock	758.81
12410 · COBRA Dental	-14.40
14100 · Prepaid Expense	400.00
14200 · Prepaid Insurance	16,891.17
14300 · Prepaid Worker's Comp	18,482.89
20000 · Accounts Payable	-42,255.12
21600 · Employee Appreciation Fund	-161.28
22000 · Payroll Liabilities	-229.47
Net cash provided by Operating Activities	-137,126.38
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	-4,736.63
17850 · N.O.V.	-12,233.80
17913 · Backhoe Purchase	-172,947.19
Net cash provided by Investing Activities	-141,179.29
Net cash increase for period	-278,305.67
Cash at beginning of period	15,720,567.92
Cash at end of period	**15,442,262.25**