



Crestline Sanitation District

Executive Summary - September 2026

SUMMARY STATEMENT OF NET POSITION

	9/30/2026	9/30/2025	Change	Avg. Last 12 Mo.
Cash and investments	\$ 15,721,572	\$ 14,463,608	\$ 1,257,964	\$ 15,692,943
Receivables	1,635,582	1,559,915	75,667	1,490,387
Other current assets	322,100	274,237	47,863	202,839
Total current assets	17,679,254	16,297,760	1,381,494	17,386,169
Capital assets, net	22,523,541	22,538,953	(15,412)	22,555,387
Deferred outflows of resources	1,415,960	1,314,282	101,678	1,339,702
Total Assets and Deferred Outflows of Resources	41,618,755	40,150,995	1,467,760	41,281,258
Current liabilities	617,513	612,993	4,520	581,637
Noncurrent liabilities	12,860,226	13,056,375	(196,149)	13,112,301
Deferred inflows of resources	1,312,043	1,343,898	(31,855)	1,335,934
Total Liabilities and Deferred Inflows of Resources	14,789,782	15,013,266	(223,484)	15,029,872
Net Position	\$ 26,828,973	\$ 25,137,729	\$ 1,691,244	\$ 26,251,386

SUMMARY STATEMENT OF CHANGES IN NET POSITION

	Sep 2026	YTD Actual	YTD Budget	Variance to Budget
Operating revenues	\$ 654,129	\$ 1,297,807	\$ 1,351,392	\$ (53,585)
Operating expenses	(319,199)	(1,066,735)	(1,133,282)	66,547
Administrative expenses	(64,881)	(240,457)	(267,614)	27,157
Other income	(41,852)	(492)	92,075	(92,567)
Other expenses	(103,429)	(103,429)	(102,524)	(905)
Change in net position	\$ 124,768	\$ (113,306)	\$ (59,953)	\$ (53,353)

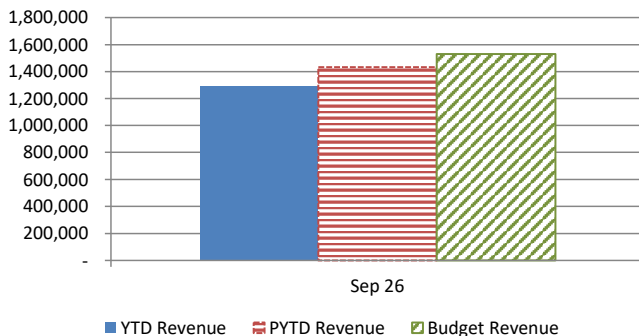
LIQUIDITY RATIOS

	9/30/2026	9/30/2025	Change	Avg. Last 12 Mo.
Quick ratio (cash and investments / current liabilities)	25.5	23.6	1.9	27.2
Current ratio (current assets / current liabilities)	28.6	26.6	2.0	30.1
Working capital (current assets - current liabilities)	\$ 17,061,741	\$ 15,684,767	\$ 1,376,974	\$ 16,804,532

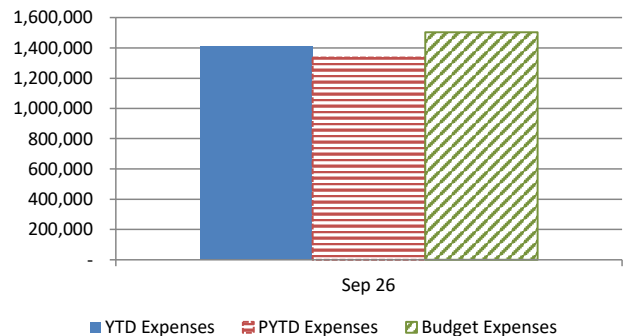
CAPITAL BUDGET

	Sep 2026	YTD Actual	Total Budget	Remaining Budget
Capital assets and Construction In Progress projects	\$ 23,667	\$ 143,091	\$ 1,195,504	\$ 1,052,413
Master Plan Projects	-	-	3,484,000	3,484,000

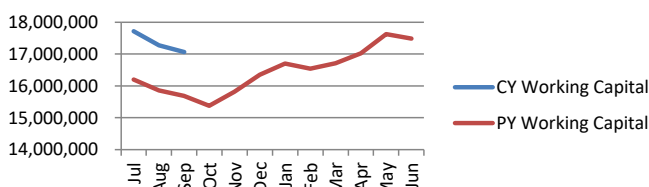
Cumulative Revenue



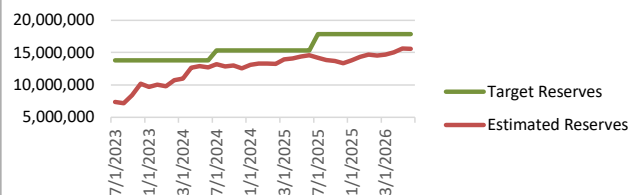
Cumulative Expenses



Working Capital



Estimated Reserves vs. Target



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Accrual Basis

Crestline Sanitation District
Balance Sheet
As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND CASH EQUIVALENT	
10100 · Cash in Bank - General	1,590,999.84
10200 · Cash in Bank - Payroll	11,781.08
10500 · Petty Cash	169.30
10600 · Change Fund	300.00
Total 10 · CASH AND CASH EQUIVALENT	1,603,250.22
11 · INVESTMENTS	
11000 · Cash in Bank - LAIF	
11010 · CWSRF Reserve Fund - in LAIF	458,789.00
11000 · Cash in Bank - LAIF - Other	1,868,895.91
Total 11000 · Cash in Bank - LAIF	2,327,684.91
11101 · Investments - Wealth&Fiduciary	9,713,607.43
11200 · Investments - CalTRUST	2,077,029.56
Total 11 · INVESTMENTS	14,118,321.90
Total Checking/Savings	15,721,572.12
Accounts Receivable	
12 · ACCTS RECEIVABLE	
12000 · Accounts Receivable	289,623.54
12100 · A/R - Pilot Rock	2,708.84
12400 · COBRA Receivable	2,060.49
12410 · COBRA Dental	240.13
Total 12 · ACCTS RECEIVABLE	294,633.00
Total Accounts Receivable	294,633.00
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

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Crestline Sanitation District
Balance Sheet
As of September 30, 2026

	Sep 30, 26
14 · PREPAID	
14100 · Prepaid Expense	2,719.00
14200 · Prepaid Insurance	228,182.11
14300 · Prepaid Worker's Comp	82,210.71
Total 14 · PREPAID	313,111.82
Total Other Current Assets	1,663,048.59
Total Current Assets	17,679,253.71
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	-16,637,861.76
16300 · Accm Depr - Structures & Imprv	-7,113,439.80
16400 · Accm Depr - Vehicles	-1,171,988.07
16500 · Accm Depr - Equipment	-608,342.98
16800 · Accm. Amortization	-253,454.28
16900 · Accm Depr - Capital Lease Asset	-1,981.47
16910 · Accm Amortization Right-of-Use	-20,746.47
Total 16 · ACCM DEPRECIATIONS	-25,807,814.83
Total Fixed Assets	22,383,232.75
Other Assets	
17 · CIP	
17220 · Slip Lining & Manhole Raising	16,775.66
17340 · SCADA System Upgrades	25,889.36
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.	5,317.64
17889 · HC Safety Upgrades	68,074.01
17899 · HC Road Replacement	3,525.00
17917 · SC Potable Water Fill Station	1,657.81
Total 17 · CIP	140,308.30

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Accrual Basis

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Balance Sheet
As of September 30, 2026

	Sep 30, 26
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	1,556,268.30
TOTAL ASSETS	41,618,754.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	17,565.63
Total Accounts Payable	17,565.63
Other Current Liabilities	
21 · OTHER CURRENT LIAB.	
21100 · Retention Payable	3,837.43
21300 · Unclaimed Checks	4,150.64
21600 · Employee Appreciation Fund	1,524.46
Total 21 · OTHER CURRENT LIAB.	9,512.53
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	
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

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Accrual Basis

Crestline Sanitation District
Balance Sheet
As of September 30, 2026

	Sep 30, 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	599,947.02
Total Current Liabilities	617,512.65
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	14,789,781.78
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 September 30, 2026

	Sep 30, 26
Net Income	-113,305.94
Total Equity	26,828,972.98
TOTAL LIABILITIES & EQUITY	41,618,754.76

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Accrual Basis

Crestline Sanitation District
Profit & Loss Budget Performance
September 2026

	Sep 26	Budget	\$ Over Budget	Jul - Sep 26	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
40 · REVENUE							
41000 · Sewer Service Fees	650,635.74	652,483.33	-1,847.59	1,272,171.84	1,304,966.66	-32,794.82	3,914,900.00
42000 · Sewer Penalties	-70.49	0.00	-70.49	13,387.37	30,550.00	-17,162.63	183,300.00
43000 · Pumped Waste Permits	2,804.86	4,500.00	-1,695.14	9,746.43	13,500.00	-3,753.57	48,100.00
44000 · Permit & Inspection Fees	0.00	125.00	-125.00	438.01	375.00	63.01	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	758.84	650.00	108.84	2,058.84	1,950.00	108.84	7,800.00
48000 · Other Service Fees	0.00	16.66	-16.66	5.00	49.98	-44.98	200.00
Total 40 · REVENUE	654,128.95	657,774.99	-3,646.04	1,297,807.49	1,351,391.64	-53,584.15	4,330,800.00
Total Income	654,128.95	657,774.99	-3,646.04	1,297,807.49	1,351,391.64	-53,584.15	4,330,800.00
Cost of Goods Sold							
51-MT · Salaries & Benefit - MAINT							
51010MT · Salaries - REG	36,772.80	35,256.16	1,516.64	125,707.97	123,396.52	2,311.45	458,330.00
51020MT · Salaries - OT	0.00	166.60	-166.60	94.80	499.80	-405.00	2,000.00
51030MT · Salaries - VAC	950.00	1,910.76	-960.76	8,396.96	6,464.12	1,932.84	27,280.00
51040MT · Salaries - SICK	1,308.73	1,273.47	35.26	2,168.97	5,351.55	-3,182.58	24,850.00
51050MT · Salaries - HOLIDAY	2,050.08	2,231.53	-181.45	4,269.32	4,463.06	-193.74	29,010.00
51060MT · Salaries - ON CALL / STANDBY	820.00	3,038.73	-2,218.73	5,220.00	7,081.18	-1,861.18	26,450.00
51070MT · Salaries - CALL BACK	0.00	362.40	-362.40	181.20	648.94	-467.74	3,500.00
51100MT · Payroll Tax	603.26	870.76	-267.50	2,095.04	3,047.72	-952.68	11,320.00
51150MT · Unemployment Expense	0.00	416.67	-416.67	1,349.48	1,250.01	99.47	5,000.00
51200MT · Worker's Comp	2,618.41	3,084.62	-466.21	9,128.12	10,796.14	-1,668.02	40,100.00
51300MT · Employee Group Insurance	6,246.26	6,046.67	199.59	18,635.26	18,140.01	495.25	74,960.00
51350MT · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400MT · Retirement	8,927.10	9,609.24	-682.14	30,936.98	33,632.28	-2,695.30	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	12,320.00	20,799.00	-8,479.00	62,400.00
51600MT · Nationwide ER Match	253.50	173.84	79.66	619.50	608.48	11.02	2,260.00
Total 51-MT · Salaries & Benefit - MAINT	64,070.14	71,374.45	-7,304.31	221,123.60	236,178.81	-15,055.21	892,380.00
51-OP · SALARIES & BENEFIT - OP							
51010OP · Salaries - REG	62,056.95	60,058.46	1,998.49	213,128.95	210,204.62	2,924.33	780,760.00
51020OP · Salaries - OT	549.52	532.07	17.45	1,650.80	1,957.31	-306.51	6,500.00
51030OP · Salaries - VAC	2,147.99	3,892.49	-1,744.50	14,790.40	13,739.46	1,050.94	56,800.00
51040OP · Salaries - SICK	2,315.75	2,908.00	-592.25	16,338.00	13,183.14	3,154.86	42,830.00
51050OP · Salaries - HOLIDAY	1,938.80	3,846.15	-1,907.35	6,050.45	7,692.30	-1,641.85	50,000.00
51060OP · Salaries - ON CALL / STANDBY	4,210.00	3,085.38	1,124.62	12,957.50	10,798.86	2,158.64	40,110.00
51070OP · Salaries - Call Back	415.22	500.00	-84.78	919.80	1,500.00	-580.20	6,000.00
51100OP · Payroll Tax	1,693.10	1,493.08	200.02	6,111.60	5,225.76	885.84	19,410.00
51200OP · Worker's Comp	4,879.64	4,950.00	-70.36	17,111.96	17,325.00	-213.04	64,350.00
51300OP · Employee Group Insurance	16,356.62	12,700.00	3,656.62	46,951.30	38,100.00	8,851.30	154,020.00
51350OP · OPEB Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51400OP · Retirement	14,897.74	17,449.24	-2,551.50	52,193.51	61,072.28	-8,878.77	226,840.00
51450OP · Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51500OP · Seasonal OP Workers	2,480.00	1,920.00	560.00	7,725.00	6,720.00	1,005.00	24,960.00
51600OP · Nationwide ER Match	127.50	127.70	-0.20	446.25	446.90	-0.65	1,660.00
Total 51-OP · SALARIES & BENEFIT - OP	114,068.83	113,462.57	606.26	396,375.52	387,965.63	8,409.89	1,474,240.00

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Accrual Basis

Crestline Sanitation District
Profit & Loss Budget Performance
September 2026

	Sep 26	Budget	\$ Over Budget	Jul - Sep 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	918.80	306.67	612.13	1,349.73	919.97	429.76	3,680.00
Total 53-MT · PROFESSIONAL SVC-MAINT	918.80	306.67	612.13	1,349.73	919.97	429.76	3,680.00
53-OP · PROFESSIONAL SVC - OP							
53300OP · Engineering	0.00	10,000.00	-10,000.00	0.00	20,000.00	-20,000.00	20,000.00
53400OP · Laboratory Analysis	7,590.37	7,208.33	382.04	31,905.32	21,624.99	10,280.33	86,500.00
53700OP · Permits & Fees	8,788.64	9,187.47	-398.83	11,634.64	12,516.47	-881.83	72,290.00
53800OP · Software Support	1,011.99	1,247.50	-235.51	3,035.97	3,742.50	-706.53	14,970.00
53900OP · Other Professional	0.00	300.00	-300.00	0.00	900.00	-900.00	3,600.00
Total 53-OP · PROFESSIONAL SVC - OP	17,391.00	27,943.30	-10,552.30	46,575.93	58,783.96	-12,208.03	197,360.00
54-MT · SERVICE AND SUPPLIES - MAINT							
54060MT · Equipment Rental	0.00	0.00	0.00	0.00	750.00	-750.00	1,500.00
54080MT · Clothing & Laundry	1,251.90	1,470.83	-218.93	3,851.55	4,412.49	-560.94	17,650.00
54170MT · Auto Expense - General	1,082.75	1,568.33	-485.58	1,585.41	4,704.99	-3,119.58	18,820.00
54182MT · Maintenance of Equipment	810.50	7,533.33	-6,722.83	810.50	22,599.99	-21,789.49	90,400.00
54184MT · Maintenance of Structures	0.00	833.33	-833.33	5,529.98	2,499.99	3,029.99	10,000.00
54200MT · Small Tools	0.00	250.00	-250.00	36.91	750.00	-713.09	3,000.00
54210MT · Supplies - Shop	420.28	192.50	227.78	761.31	577.50	183.81	2,310.00
54220MT · Supplies - Field	71.26	333.33	-262.07	2,119.35	999.99	1,119.36	4,000.00
Total 54-MT · SERVICE AND SUPPLIES - MAINT	3,636.69	12,181.65	-8,544.96	14,695.01	37,294.95	-22,599.94	147,680.00
54-OP · SERVICE AND SUPPLIES - OP							
54021OP · Auto Expense - Fuel	4,604.65	3,396.67	1,207.98	13,149.96	10,189.97	2,959.99	40,760.00
54023OP · Auto Expense - General	939.72	2,985.00	-2,045.28	1,629.96	8,955.00	-7,325.04	35,820.00
54030OP · Communication	989.00	1,621.67	-632.67	3,605.31	4,864.97	-1,259.66	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	2,499.99	-2,499.99	10,000.00
54060OP · Equipment Rental	1,004.20	1,125.00	-120.80	3,012.60	3,375.00	-362.40	13,500.00
54070OP · Insurance	12,187.20	16,163.00	-3,975.80	36,561.60	48,489.00	-11,927.40	193,956.00
54075OP · Insurance - Vehicle	4,703.97	4,685.00	18.97	14,111.91	14,055.00	56.91	56,220.00
54080OP · Clothing & Laundry	1,302.34	1,461.67	-159.33	3,735.54	4,384.97	-649.43	17,540.00
54090OP · Lodge & Meals	572.98	0.00	572.98	2,955.78	1,153.97	1,801.81	2,360.00
54100OP · Misc Expense	0.00	13.33	-13.33	256.11	39.99	216.12	160.00
54182OP · Maintenance of Equipment	4,504.53	6,756.67	-2,252.14	15,264.93	20,269.97	-5,005.04	81,080.00
54184OP · Maintenance of Structures	8,059.00	2,929.97	5,129.03	30,699.19	10,195.81	20,503.38	35,910.00
54185OP · Memberships/Certifications	505.00	1,045.00	-540.00	11,112.00	14,610.00	-3,498.00	41,060.00
54190OP · Safety Equipment	1,205.02	805.83	399.19	3,222.45	2,417.49	804.96	9,670.00
54200OP · Small Tools	0.00	601.67	-601.67	4,012.08	1,804.97	2,207.11	7,220.00
54220OP · Supplies	916.87	697.50	219.37	2,461.05	2,092.50	368.55	8,370.00
54310OP · Special Dept - Chlorine / Salt	8,119.42	6,876.67	1,242.75	20,860.53	20,630.01	230.52	82,520.00
54320OP · Special Dept - Sludge /Chemical	3,914.25	4,460.00	-545.75	17,700.88	13,380.00	4,320.88	53,520.00
54330OP · Special Dept - Oxygen/Propane	0.00	0.00	0.00	4,581.58	0.00	4,581.58	6,810.00
54340OP · Special Dept - Emergency	0.00	2,083.33	-2,083.33	0.00	6,249.99	-6,249.99	25,000.00
54400OP · Training	155.11	1,466.67	-1,311.56	1,584.16	4,909.97	-3,325.81	20,000.00
Total 54-OP · SERVICE AND SUPPLIES - OP	53,683.26	60,007.98	-6,324.72	190,517.62	194,568.57	-4,050.95	761,056.00

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Accrual Basis

Crestline Sanitation District
Profit & Loss Budget Performance
September 2026

	Sep 26	Budget	\$ Over Budget	Jul - Sep 26	YTD Budget	\$ Over Budget	Annual Budget
56 · UTILITIES - OP							
56100OP · Telephone	5,952.59	6,045.83	-93.24	18,822.55	18,137.49	685.06	72,550.00
56210OP · Utilities - Electric	9,222.24	13,818.33	-4,596.09	25,310.64	41,455.03	-16,144.39	165,820.00
56220OP · Utilities - Gas	38.56	100.00	-61.44	201.91	300.00	-98.09	7,990.00
56230OP · Utilities - Water	1,350.05	1,297.50	52.55	4,418.65	3,892.50	526.15	15,570.00
56240OP · Utilities - Trash	897.78	945.00	-47.22	2,669.46	2,835.00	-165.54	11,340.00
56300OP · Refuse Disposal	0.00	100.00	-100.00	766.99	1,830.00	-1,063.01	3,380.00
Total 56 · UTILITIES - OP	17,461.22	22,306.66	-4,845.44	52,190.20	68,450.02	-16,259.82	276,650.00
59-MT · Depreciation - MAINT							
59100MT · Depreciation Expense	20,910.83	20,135.83	775.00	62,732.49	60,407.49	2,325.00	241,630.00
Total 59-MT · Depreciation - MAINT	20,910.83	20,135.83	775.00	62,732.49	60,407.49	2,325.00	241,630.00
59-OP · DEPR & AMORT - OP							
59100OP · Depreciation - OP	27,058.33	29,570.83	-2,512.50	81,174.99	88,712.49	-7,537.50	354,850.00
Total 59-OP · DEPR & AMORT - OP	27,058.33	29,570.83	-2,512.50	81,174.99	88,712.49	-7,537.50	354,850.00
Total COGS	319,199.10	357,289.94	-38,090.84	1,066,735.09	1,133,281.89	-66,546.80	4,349,526.00
Gross Profit	334,929.85	300,485.05	34,444.80	231,072.40	218,109.75	12,962.65	-18,726.00
Expense							
61 · SALARIES AND BENEFIT - ADM							
61010 · Salaries - REG ADM	29,034.87	27,124.62	1,910.25	103,034.63	94,936.14	8,098.49	352,620.00
61020 · Salaries - OT ADM	17.22	74.00	-56.78	86.09	148.00	-61.91	740.00
61030 · Salaries - VAC ADM	353.03	4,085.83	-3,732.80	1,996.71	12,257.49	-10,260.78	49,030.00
61040 · Salaries - SICK ADM	0.00	880.83	-880.83	2,904.38	2,642.49	261.89	10,570.00
61050 · Salaries - HOLIDAY ADM	2,197.71	1,690.77	506.94	3,768.99	3,381.54	387.45	21,980.00
61100 · Payroll Tax - ADM	881.17	968.46	-87.29	3,200.87	3,389.62	-188.75	12,590.00
61200 · Worker's Comp - ADM	181.37	216.16	-34.79	629.40	756.52	-127.12	2,810.00
61300 · Employee Group Insurance - ADM	7,056.81	5,400.00	1,656.81	20,333.63	16,200.00	4,133.63	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	25,672.10	27,671.52	-1,999.42	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	600.00	-600.00	5,000.00
61600 · Nationwide - ER Match	257.06	257.70	-0.64	899.71	901.90	-2.19	3,350.00
Total 61 · SALARIES AND BENEFIT - ADM	47,298.34	48,804.53	-1,506.19	162,526.51	162,885.22	-358.71	628,460.00
62 · BOARD EXPENSES							
62100 · Board Director's Fee	500.00	1,500.00	-1,000.00	1,100.00	4,500.00	-3,400.00	18,000.00
62300 · Board Exp - Meals & Lodging	181.47	66.67	114.80	181.47	199.97	-18.50	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	681.47	1,566.67	-885.20	1,281.47	4,699.97	-3,418.50	19,000.00
63 · PROFESSIONAL SVC - ADM							
63100 · Accounting	0.00	11,375.00	-11,375.00	10,080.50	26,568.50	-16,488.00	70,090.00
63200 · County Services	22.00	5.00	17.00	66.00	13.00	53.00	50.00
63300 · Legal	0.00	5,395.42	-5,395.42	1,793.89	13,668.75	-11,874.86	50,000.00
63500 · Software Support - ADM	-72.50	1,300.00	-1,372.50	2,517.50	3,900.00	-1,382.50	15,600.00
63900 · Other Professional - ADM	3,291.71	5,238.33	-1,946.62	10,586.64	15,715.03	-5,128.39	62,860.00
Total 63 · PROFESSIONAL SVC - ADM	3,241.21	23,313.75	-20,072.54	25,044.53	59,865.28	-34,820.75	198,600.00

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Accrual Basis

Crestline Sanitation District

Profit & Loss Budget Performance

September 2026

	Sep 26	Budget	\$ Over Budget	Jul - Sep 26	YTD Budget	\$ Over Budget	Annual Budget
64 · SERVICES AND SUPPLIES - ADM							
64023 · Auto Expense - General - ADM	400.00	400.00	0.00	1,400.00	1,200.00	200.00	4,800.00
64030 · Bank Charges	1,012.18	620.00	392.18	3,777.88	2,863.57	914.31	14,080.00
64040 · Computer Expense	0.00	938.33	-938.33	204.90	2,814.99	-2,610.09	11,260.00
64045 · Due & Subscription	379.53	2,151.67	-1,772.14	9,751.57	6,454.97	3,296.60	25,820.00
64080 · Janitorial Service	720.00	770.83	-50.83	2,880.00	2,312.49	567.51	9,250.00
64090 · Lease Equipment - ADM	456.24	447.88	8.36	2,154.37	2,129.23	25.14	8,800.00
64095 · Legal Notice	0.00	0.00	0.00	0.00	0.00	0.00	620.00
64120 · Office Expense	1,448.99	789.17	659.82	3,281.43	2,367.47	913.96	9,470.00
64130 · Office Supplies	626.69	537.50	89.19	1,307.14	1,612.50	-305.36	6,450.00
64135 · Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64140 · Pest Control	664.30	1,024.17	-359.87	2,886.44	3,072.47	-186.03	12,290.00
64150 · Postage & Delivery	3,000.00	35.00	2,965.00	3,000.00	3,070.00	-70.00	18,220.00
64160 · Printing & Publications	2,643.94	805.83	1,838.11	4,984.84	2,417.49	2,567.35	9,670.00
64170 · Public Relation	1,309.36	742.50	566.86	2,024.36	2,227.50	-203.14	8,910.00
64180 · Maintenance of Equipment	0.00	210.00	-210.00	3,982.40	630.00	3,352.40	2,520.00
64190 · Maintenance of Structure	0.00	666.67	-666.67	5,981.12	1,999.97	3,981.15	8,000.00
64230 · Training	0.00	416.67	-416.67	0.00	1,249.97	-1,249.97	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	865.09	800.00	65.09	1,200.00
66000 · Payroll Expenses	230.00	222.30	7.70	815.00	778.10	36.90	2,890.00
Total 64 · SERVICES AND SUPPLIES - ADM	12,891.23	10,778.52	2,112.71	49,296.54	38,000.72	11,295.82	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	2,307.51	2,162.49	145.02	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	2,307.51	2,162.49	145.02	8,650.00
Total Expense	64,881.42	85,184.30	-20,302.88	240,456.56	267,613.68	-27,157.12	1,018,750.00
Net Ordinary Income	270,048.43	215,300.75	54,747.68	-9,384.16	-49,503.93	40,119.77	-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

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Crestline Sanitation District
Profit & Loss Budget Performance
September 2026

	Sep 26	Budget	\$ Over Budget	Jul - Sep 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	71,943.15	27,125.00	44,818.15	138,499.78	81,375.00	57,124.78	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	-113,794.09	0.00	-113,794.09	-149,612.17	0.00	-149,612.17	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	-41,850.94	27,125.00	-68,975.94	-11,112.39	81,375.00	-92,487.39	325,800.00
Total Other Income	-41,850.94	27,125.00	-68,975.94	-492.39	92,075.00	-92,567.39	2,157,600.00
Other Expense							
80 · OTHER EXPENSES							
81000 · Interest Expense	103,429.39	102,524.00	905.39	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	103,429.39	102,524.00	905.39	103,429.39	102,524.00	905.39	127,524.00
90 · CAPITAL PROJECTS							
900001 · N.O.V. incl Slip Lining&Manhole	5,327.14	105,504.00	-100,176.86	22,093.30	115,504.00	-93,410.70	270,504.00
900002 · SCADA System Upgrades	6,485.29	5,000.00	1,485.29	25,889.36	15,000.00	10,889.36	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	2,459.50	6,000.00	-3,540.50	7,943.98	7,500.00	443.98	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	4,999.97	-4,999.97	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	3,525.00	0.00	3,525.00	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	2,032.75			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	25,000.00	-25,000.00	0.00	25,000.00	-25,000.00	25,000.00
927102 · Office Building Re-Roof	0.00	80,000.00	-80,000.00	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

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Crestline Sanitation District
Profit & Loss Budget Performance
September 2026

	Sep 26	Budget	\$ Over Budget	Jul - Sep 26	YTD Budget	\$ Over Budget	Annual Budget
927105 · Backhoe Purchase	0.00	0.00	0.00	0.00	185,000.00	-185,000.00	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	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	1,657.81	15,000.00	-13,342.19	15,000.00
927110 · SC Iron Sponge Rehab	0.00	40,000.00	-40,000.00	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	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	-19,829.68	-263,170.67	243,340.99	-107,192.39	-718,003.97	610,811.58	-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	103,429.39	102,524.00	905.39	103,429.39	102,524.00	905.39	127,524.00
Net Other Income	-145,280.33	-75,399.00	-69,881.33	-103,921.78	-10,449.00	-93,472.78	2,030,076.00
Net Income	124,768.10	139,901.75	-15,133.65	-113,305.94	-59,952.93	-53,353.01	992,600.00

Crestline Sanitation District
Statement of Cash Flows
September 2026

	Sep 26
OPERATING ACTIVITIES	
Net Income	124,768.10
Adjustments to reconcile Net Income to net cash provided by operations:	
12000 · Accounts Receivable	-202,185.07
12100 · A/R - Pilot Rock	-758.84
12400 · COBRA Receivable	584.06
12410 · COBRA Dental	135.92
12700 · Pumped Waste	565.17
13700 · Other Receivables	39,450.00
14100 · Prepaid Expense	400.00
14200 · Prepaid Insurance	16,891.17
14300 · Prepaid Worker's Comp	7,679.42
20000 · Accounts Payable	-6,581.66
21600 · Employee Appreciation Fund	-41.53
22000 · Payroll Liabilities	-320.21
22200 · Retirement Payable	-19,931.25
23000 · Accrued Payable	-840.00
Net cash provided by Operating Activities	-40,184.72
INVESTING ACTIVITIES	
15300 · Structures & Improvements	-3,837.43
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	-5,327.14
17340 · SCADA System Upgrades	-6,485.29
17345 · Misc. / Emergency Upgrades	-2,459.50
17811 · HC Peroxide Tank Replacement	-2,032.75
17899 · HC Road Replacement	-3,525.00
Net cash provided by Investing Activities	25,071.22
FINANCING ACTIVITIES	
27100 · Loan Payable - SRF	-355,359.09
Net cash provided by Financing Activities	-355,359.09
Net cash increase for period	-370,472.59
Cash at beginning of period	16,092,044.71
Cash at end of period	<u>15,721,572.12</u>

