



Crestline Sanitation District

Executive Summary - March 2026

SUMMARY STATEMENT OF NET POSITION

| | 3/31/2026 | 3/31/2025 | Change | Avg. Last 12 Mo. |
|---|---------------|---------------|--------------|------------------|
| Cash and investments | \$ 15,643,704 | \$ 14,718,968 | \$ 924,736 | \$ 15,179,358 |
| Receivables | 1,517,662 | 1,465,832 | 51,830 | 1,321,121 |
| Other current assets | 128,420 | 104,736 | 23,684 | 55,082 |
| Total current assets | 17,289,786 | 16,289,536 | 1,000,250 | 16,555,561 |
| Capital assets, net | 22,594,571 | 22,404,496 | 190,075 | 22,539,052 |
| Deferred outflows of resources | 1,314,282 | 1,690,358 | (376,076) | 1,690,358 |
| Total Assets and Deferred Outflows of Resources | 41,198,639 | 40,384,390 | 814,249 | 40,784,971 |
| Current liabilities | 559,238 | 192,779 | 366,459 | 157,720 |
| Noncurrent liabilities | 13,056,375 | 13,938,867 | (882,492) | 13,938,046 |
| Deferred inflows of resources | 1,343,898 | 1,569,983 | (226,085) | 1,569,983 |
| Total Liabilities and Deferred Inflows of Resources | 14,959,511 | 15,701,629 | (742,118) | 15,665,749 |
| Net Position | \$ 26,239,128 | \$ 24,682,761 | \$ 1,556,367 | \$ 25,119,222 |

SUMMARY STATEMENT OF CHANGES IN NET POSITION

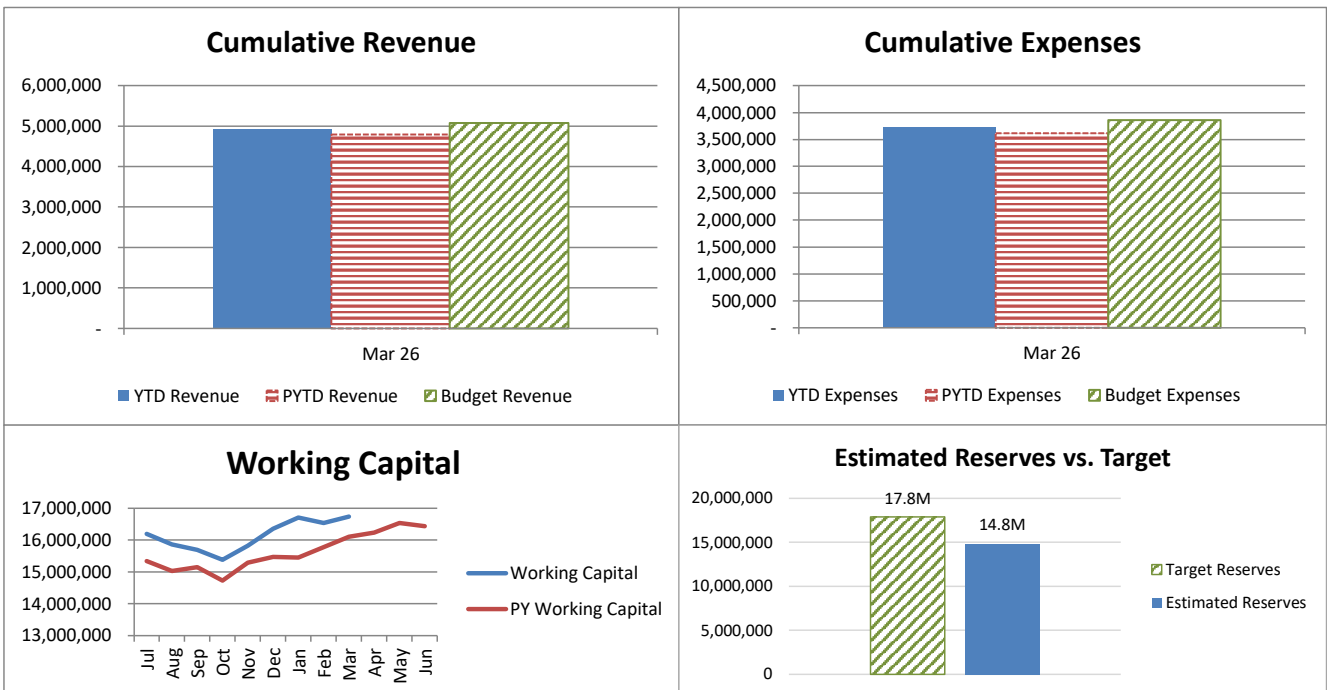
| | Mar 2026 | YTD Actual | YTD Budget | Variance to Budget |
|-------------------------|------------|--------------|--------------|--------------------|
| Operating revenues | \$ 622,956 | \$ 3,330,236 | \$ 3,419,838 | \$ (89,602) |
| Operating expenses | (362,451) | (2,926,468) | (3,107,547) | 181,079 |
| Administrative expenses | (82,356) | (705,166) | (727,896) | 22,730 |
| Other income | 128,951 | 1,601,698 | 1,378,402 | 223,296 |
| Other expenses | - | (103,785) | (62,354) | (41,431) |
| Change in net position | \$ 307,100 | \$ 1,196,515 | \$ 900,443 | \$ 296,072 |

LIQUIDITY RATIOS

| | 3/31/2026 | 3/31/2025 | Change | Avg. Last 12 Mo. |
|--|---------------|---------------|------------|------------------|
| Quick ratio (cash and investments / current liabilities) | 28.0 | 76.4 | (48.4) | 43.5 |
| Current ratio (current assets / current liabilities) | 30.9 | 84.5 | (53.6) | 47.9 |
| Working capital (current assets - current liabilities) | \$ 16,730,548 | \$ 16,096,757 | \$ 633,791 | \$ 16,203,482 |

CAPITAL BUDGET

| | Mar 2026 | YTD Actual | Total Budget | Remaining Budget |
|--|------------|------------|--------------|------------------|
| Capital assets and Construction In Progress projects | \$ 124,825 | \$ 488,026 | \$ 980,200 | \$ 492,174 |
| Master Plan Projects | 37,206 | 52,342 | 4,808,000 | 4,755,658 |



Crestline Sanitation District
Balance Sheet
 As of March 31, 2026

| | Mar 31, 26 |
|---|---------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10 · CASH AND CASH EQUIVALENT | |
| 10100 · Cash in Bank - General | 2,565,186.44 |
| 10200 · Cash in Bank - Payroll | 15,231.50 |
| 10500 · Petty Cash | 169.30 |
| 10600 · Change Fund | 300.00 |
| Total 10 · CASH AND CASH EQUIVALENT | 2,580,887.24 |
| 11 · INVESTMENTS | |
| 11000 · Cash in Bank - LAIF | |
| 11005 · LAIF - Fair Value Adj | 1,510.65 |
| 11010 · CWSRF Reserve Fund - in LAIF | 448,056.00 |
| 11000 · Cash in Bank - LAIF - Other | 853,928.37 |
| Total 11000 · Cash in Bank - LAIF | 1,303,495.02 |
| 11101 · Investments - Wealth&Fiduciary | 9,709,088.87 |
| 11200 · Investments - CalTRUST | 2,050,233.18 |
| Total 11 · INVESTMENTS | 13,062,817.07 |
| Total Checking/Savings | 15,643,704.31 |
| Accounts Receivable | |
| 12 · ACCTS RECEIVABLE | |
| 12000 · Accounts Receivable | 544,453.36 |
| 12100 · A/R - Pilot Rock | 650.00 |
| 12400 · COBRA Receivable | 3,410.86 |
| 12410 · COBRA Dental | 376.05 |
| Total 12 · ACCTS RECEIVABLE | 548,890.27 |
| Total Accounts Receivable | 548,890.27 |
| Other Current Assets | |
| 12900 · Inventory | 14,448.96 |
| 13 · OTHER RECEIVABLE | |
| 13300 · SU01-Delinq Tax Roll Receivable | 342,343.39 |
| 13350 · SS01 - Sewer Availability Recv | 8,692.90 |
| 13400 · Accrued Interest -CalTRUST/LAIF | 13,787.54 |
| 13500 · Accrued A/R | 603,947.46 |
| Total 13 · OTHER RECEIVABLE | 968,771.29 |

Crestline Sanitation District
Balance Sheet
As of March 31, 2026

| | Mar 31, 26 |
|---|----------------|
| 14 · PREPAID | |
| 14100 · Prepaid Expense | 883.67 |
| 14200 · Prepaid Insurance | 87,414.63 |
| 14300 · Prepaid Worker's Comp | 25,673.28 |
| | 113,971.58 |
| Total 14 · PREPAID | 113,971.58 |
| Total Other Current Assets | 1,097,191.83 |
| Total Current Assets | 17,289,786.41 |
| Fixed Assets | |
| 15 · CAPITAL ASSETS | |
| 15100 · Land | 226,124.31 |
| 15200 · Improvements to Land | 17,783,456.73 |
| 15300 · Structures & Improvements | 13,976,799.35 |
| 15400 · Vehicles | 1,471,251.79 |
| 15500 · Equipments | 753,371.68 |
| 15800 · Intangible Asset | 263,528.78 |
| 15910 · Right-of-Use Asset | 13,190.30 |
| | 34,487,722.94 |
| Total 15 · CAPITAL ASSETS | 34,487,722.94 |
| 16 · ACCM DEPRECIATIONS | |
| 16200 · Accm.Depr - Improvement to Land | -16,574,135.07 |
| 16300 · Accm Depr - Structures & Imprv | -6,901,384.26 |
| 16400 · Accm Depr - Vehicles | -1,201,688.58 |
| 16500 · Accm Depr - Equipment | -596,565.69 |
| 16800 · Accm. Amortization | -257,352.77 |
| 16900 · Accm Depr - Capital Lease Asset | -5,944.41 |
| 16910 · Accm Amortization Right-of-Use | -6,839.28 |
| | -25,543,910.06 |
| Total 16 · ACCM DEPRECIATIONS | -25,543,910.06 |
| Total Fixed Assets | 8,943,812.88 |
| Other Assets | |
| 17 · CIP | |
| 17220 · Slip Lining & Manhole Raising | 3,930.00 |
| 17340 · SCADA System | 51,360.96 |
| 17344 · Scissor Lift | 22,457.38 |
| 17345 · Miscellaneous Upgrades | 56,673.28 |
| 17377 · Vehicle Replacement | 108,400.00 |
| 17400 · CH Track Lining | 9,092.09 |
| 17500 · HC WWTP Retaining Walls | 51,625.00 |
| 17810 · Pre-Engineering-HC Bldg & Clar | 903,324.55 |
| 17850 · N.O.V. | 42,322.11 |
| 17880 · Seal Coating & Striping | 12,280.00 |
| 17890 · HC Dewatering Bldg & Clarifier | 10,799,669.04 |

Crestline Sanitation District
Balance Sheet
As of March 31, 2026

| | Mar 31, 26 |
|---|----------------------|
| 17891 · HC Engineering & Mgmt | 1,436,389.95 |
| 17901 · SC Slope Repair & Engineering | 144,964.00 |
| 17905 · SC Huber Rotamat Repairs | 8,268.96 |
| Total 17 · CIP | 13,650,757.32 |
| 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 | 14,965,039.32 |
| TOTAL ASSETS | 41,198,638.61 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 1,107.23 |
| Total Accounts Payable | 1,107.23 |
| Other Current Liabilities | |
| 21 · OTHER CURRENT LIAB. | |
| 21300 · Unclaimed Checks | 4,131.68 |
| 21600 · Employee Appreciation Fund | 1,922.56 |
| Total 21 · OTHER CURRENT LIAB. | 6,054.24 |
| 22 · PR LIABILITIES | |
| 22000 · Payroll Liabilities | -1,419.64 |
| Total 22 · PR LIABILITIES | -1,419.64 |
| 23 · ACCRUED LIABILITIES | |
| 23100 · Accrued Payroll | 77,081.60 |
| 23150 · Accrued Payroll Tax | 1,206.06 |
| 23200 · Accrued Retirement | 16,982.25 |
| 23250 · Accrued Worker's Comp | 6,464.28 |
| 23300 · Accrued Interest Expense | 77,379.77 |
| Total 23 · ACCRUED LIABILITIES | 179,113.96 |

Crestline Sanitation District
Balance Sheet
As of March 31, 2026

| | Mar 31, 26 |
|--|----------------------|
| 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 | 558,130.09 |
| Total Current Liabilities | 559,237.32 |
| Long Term Liabilities | |
| 27 · LONG TERM LIABILITIES | |
| 27100 · Loan Payable - SRF | 11,391,533.46 |
| 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 | 13,056,374.91 |
| 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 | 14,400,272.91 |
| Total Liabilities | 14,959,510.23 |
| 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 |

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Accrual Basis

Crestline Sanitation District
Balance Sheet
As of March 31, 2026

| | <u>Mar 31, 26</u> |
|---------------------------------------|-----------------------------|
| Net Income | 1,196,515.03 |
| Total Equity | 26,239,128.38 |
| TOTAL LIABILITIES & EQUITY | <u>41,198,638.61</u> |

Crestline Sanitation District Profit & Loss Budget Performance March 2026

| | Mar 26 | Budget | \$ Over Budget | Jul '25 - Mar 26 | YTD Budget | \$ Over Budget | Annual Budget |
|---|-------------------|-------------------|------------------|---------------------|---------------------|-------------------|---------------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| 40 · REVENUE | | | | | | | |
| 41000 · Sewer Service Fees | 620,296.37 | 619,780.10 | 516.27 | 3,075,634.85 | 3,213,114.94 | -137,480.09 | 4,242,800.00 |
| 42000 · Sewer Penalties | -61.72 | 100.00 | -161.72 | 103,463.60 | 106,301.39 | -2,837.79 | 160,800.00 |
| 43000 · Pumped Waste Permits | 2,065.87 | 4,730.10 | -2,664.23 | 35,009.85 | 32,696.88 | 2,312.97 | 45,700.00 |
| 44000 · Permit & Inspection Fees | 0.00 | 183.33 | -183.33 | 876.00 | 1,650.01 | -774.01 | 2,200.00 |
| 46000 · Cleghorn State Reimbursement | 0.00 | 0.00 | 0.00 | 109,956.96 | 60,000.00 | 49,956.96 | 120,000.00 |
| 47000 · Pilot Rock Camp Fee | 650.00 | 650.00 | 0.00 | 5,241.92 | 5,850.00 | -608.08 | 7,800.00 |
| 48000 · Other Service Fees | 5.00 | 25.00 | -20.00 | 53.00 | 225.00 | -172.00 | 300.00 |
| 49000 · Other Charges | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 40 · REVENUE | 622,955.52 | 625,468.53 | -2,513.01 | 3,330,236.18 | 3,419,838.22 | -89,602.04 | 4,579,600.00 |
| Total Income | 622,955.52 | 625,468.53 | -2,513.01 | 3,330,236.18 | 3,419,838.22 | -89,602.04 | 4,579,600.00 |
| Cost of Goods Sold | | | | | | | |
| 51-MT · Salaries & Benefit - MAINT | | | | | | | |
| 51010MT · Salaries - REG | 51,363.78 | 48,942.70 | 2,421.08 | 298,119.33 | 326,284.62 | -28,165.29 | 424,170.00 |
| 51020MT · Salaries - OT | 238.10 | 150.00 | 88.10 | 1,196.58 | 2,330.00 | -1,133.42 | 3,130.00 |
| 51030MT · Salaries - VAC | 2,061.80 | 930.64 | 1,131.16 | 16,644.17 | 11,442.95 | 5,201.22 | 25,310.00 |
| 51040MT · Salaries - SICK | 1,975.47 | 2,438.50 | -463.03 | 7,148.86 | 17,821.74 | -10,672.88 | 23,030.00 |
| 51050MT · Salaries - HOLIDAY | 1,898.96 | 413.69 | 1,485.27 | 20,919.20 | 23,994.14 | -3,074.94 | 26,890.00 |
| 51060MT · Salaries - ON CALL / STANDBY | 3,387.50 | 2,080.00 | 1,307.50 | 20,970.00 | 18,720.00 | 2,250.00 | 24,960.00 |
| 51070MT · Salaries - CALL BACK | 407.50 | 166.67 | 240.83 | 2,637.52 | 1,500.03 | 1,137.49 | 2,000.00 |
| 51100MT · Payroll Tax | 873.70 | 1,210.40 | -336.70 | 5,200.56 | 8,069.24 | -2,868.68 | 10,490.00 |
| 51150MT · Unemployment Expense | 0.00 | 266.67 | -266.67 | 8,183.03 | 2,399.99 | 5,783.04 | 3,200.00 |
| 51200MT · Worker's Comp | 3,825.59 | 4,287.70 | -462.11 | 23,603.34 | 28,584.62 | -4,981.28 | 37,160.00 |
| 51300MT · Employee Group Insurance | 6,873.15 | 7,467.50 | -594.35 | 55,728.51 | 67,207.50 | -11,478.99 | 89,610.00 |
| 51350MT · OPEB Cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51400MT · Retirement | 13,595.22 | 13,363.80 | 231.42 | 81,840.18 | 89,092.28 | -7,252.10 | 115,820.00 |
| 51450MT · Pension Expense - MT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51500MT · Seasonal MT Workers | 0.00 | 0.00 | 0.00 | 27,170.00 | 25,454.00 | 1,716.00 | 62,400.00 |
| 51600MT · Nationwide ER Match | 335.25 | 260.80 | 74.45 | 2,133.00 | 1,738.48 | 394.52 | 2,260.00 |
| Total 51-MT · Salaries & Benefit - MAINT | 86,836.02 | 81,979.07 | 4,856.95 | 571,494.28 | 624,639.59 | -53,145.31 | 850,430.00 |
| 51-OP · SALARIES & BENEFIT - OP | | | | | | | |
| 51010OP · Salaries - REG | 77,431.18 | 87,053.10 | -9,621.92 | 523,335.74 | 580,353.86 | -57,018.12 | 754,460.00 |
| 51020OP · Salaries - OT | 78.02 | 541.67 | -463.65 | 4,694.89 | 4,875.03 | -180.14 | 6,500.00 |
| 51030OP · Salaries - VAC | 7,657.84 | 4,637.50 | 3,020.34 | 45,965.90 | 41,737.50 | 4,228.40 | 55,650.00 |
| 51040OP · Salaries - SICK | 5,118.00 | 3,348.83 | 1,769.17 | 28,230.63 | 26,282.22 | 1,948.41 | 41,290.00 |
| 51050OP · Salaries - HOLIDAY | 2,697.36 | 335.60 | 2,361.76 | 41,816.72 | 43,521.20 | -1,704.48 | 48,210.00 |
| 51060OP · Salaries - ON CALL / STANDBY | 3,632.50 | 3,466.67 | 165.83 | 31,820.00 | 31,199.99 | 620.01 | 41,600.00 |
| 51070OP · Salaries - Call Back | 577.76 | 166.67 | 411.09 | 5,247.66 | 1,499.99 | 3,747.67 | 2,000.00 |
| 51100OP · Payroll Tax | 1,747.31 | 2,171.50 | -424.19 | 13,435.26 | 14,476.90 | -1,041.64 | 18,820.00 |
| 51200OP · Worker's Comp | 6,110.47 | 7,164.20 | -1,053.73 | 45,715.84 | 47,761.52 | -2,045.68 | 62,090.00 |
| 51300OP · Employee Group Insurance | 13,570.31 | 12,300.83 | 1,269.48 | 140,087.91 | 110,707.47 | 29,380.44 | 147,610.00 |
| 51350OP · OPEB Cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51400OP · Retirement | 21,778.80 | 25,143.50 | -3,364.70 | 150,320.57 | 167,623.10 | -17,302.53 | 217,910.00 |
| 51450OP · Pension Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51500OP · Seasonal OP Workers | 2,325.00 | 2,080.00 | 245.00 | 14,100.00 | 18,720.00 | -4,620.00 | 24,960.00 |
| 51600OP · Nationwide ER Match | 183.75 | 168.60 | 15.15 | 1,252.50 | 1,130.16 | 122.34 | 1,470.00 |
| Total 51-OP · SALARIES & BENEFIT - OP | 142,908.30 | 148,578.67 | -5,670.37 | 1,046,023.62 | 1,089,888.94 | -43,865.32 | 1,422,570.00 |

Crestline Sanitation District Profit & Loss Budget Performance March 2026

| | Mar 26 | Budget | \$ Over Budget | Jul '25 - Mar 26 | YTD Budget | \$ Over Budget | Annual Budget |
|---|-----------|-----------|----------------|------------------|------------|----------------|---------------|
| 53-MT · PROFESSIONAL SVC-MAINT | | | | | | | |
| 53400MT · Laboratory Analysis | 0.00 | 5.84 | -5.84 | 0.00 | 52.50 | -52.50 | 70.00 |
| 53900MT · Other Professional Svc | 153.93 | 291.67 | -137.74 | 2,784.43 | 2,624.99 | 159.44 | 3,500.00 |
| Total 53-MT · PROFESSIONAL SVC-MAINT | 153.93 | 297.51 | -143.58 | 2,784.43 | 2,677.49 | 106.94 | 3,570.00 |
| 53-OP · PROFESSIONAL SVC - OP | | | | | | | |
| 53300OP · Engineering | 0.00 | 1,666.00 | -1,666.00 | 0.00 | 14,998.00 | -14,998.00 | 20,000.00 |
| 53400OP · Laboratory Analysis | 6,397.50 | 4,967.47 | 1,430.03 | 66,047.74 | 58,222.06 | 7,825.68 | 75,920.00 |
| 53700OP · Permits & Fees | 0.00 | 2,125.17 | -2,125.17 | 63,324.47 | 65,649.57 | -2,325.10 | 69,040.00 |
| 53800OP · Software Support | 1,011.99 | 1,537.00 | -525.01 | 9,107.91 | 13,833.00 | -4,725.09 | 18,450.00 |
| 53900OP · Other Professional | 0.00 | 292.50 | -292.50 | 9,215.50 | 2,632.50 | 6,583.00 | 3,510.00 |
| Total 53-OP · PROFESSIONAL SVC - OP | 7,409.49 | 10,588.14 | -3,178.65 | 147,695.62 | 155,335.13 | -7,639.51 | 186,920.00 |
| 54-MT · SERVICE AND SUPPLIES - MAINT | | | | | | | |
| 54021MT · Auto Expense - Fuel | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 54060MT · Equipment Rental | 0.00 | 125.00 | -125.00 | 0.00 | 1,125.00 | -1,125.00 | 1,500.00 |
| 54080MT · Clothing & Laundry | 911.94 | 1,786.20 | -874.26 | 12,354.49 | 11,907.72 | 446.77 | 15,480.00 |
| 54170MT · Auto Expense - General | 2,302.75 | 1,736.67 | 566.08 | 13,270.86 | 15,630.03 | -2,359.17 | 20,840.00 |
| 54182MT · Maintenance of Equipment | 1,324.01 | 1,843.35 | -519.34 | 8,410.39 | 16,590.01 | -8,179.62 | 22,120.00 |
| 54184MT · Maintenance of Structures | 0.00 | 214.17 | -214.17 | 7,709.58 | 1,927.49 | 5,782.09 | 2,570.00 |
| 54200MT · Small Tools | 170.60 | 250.00 | -79.40 | 653.17 | 2,250.00 | -1,596.83 | 3,000.00 |
| 54210MT · Supplies - Shop | 8.60 | 198.33 | -189.73 | 1,413.97 | 1,785.01 | -371.04 | 2,380.00 |
| 54220MT · Supplies - Field | 0.00 | 221.69 | -221.69 | 3,485.66 | 1,778.56 | 1,707.10 | 2,470.00 |
| Total 54-MT · SERVICE AND SUPPLIES - MAINT | 4,717.90 | 6,375.41 | -1,657.51 | 47,298.12 | 52,993.82 | -5,695.70 | 70,360.00 |
| 54-OP · SERVICE AND SUPPLIES - OP | | | | | | | |
| 54021OP · Auto Expense - Fuel | 0.00 | 2,935.00 | -2,935.00 | 23,052.04 | 26,415.00 | -3,362.96 | 35,220.00 |
| 54023OP · Auto Expense - General | 10,883.08 | 2,591.67 | 8,291.41 | 35,840.24 | 23,324.99 | 12,515.25 | 31,100.00 |
| 54030OP · Communication | 1,263.55 | 1,709.17 | -445.62 | 12,955.53 | 15,382.49 | -2,426.96 | 20,510.00 |
| 54040OP · Due & Subscription | 0.00 | | | 113.00 | 0.00 | 113.00 | 0.00 |
| 54050OP · Equipment Purchase | 0.00 | 833.33 | -833.33 | 3,532.68 | 7,499.97 | -3,967.29 | 10,000.00 |
| 54060OP · Equipment Rental | 1,004.20 | 416.67 | 587.53 | 8,790.10 | 3,749.99 | 5,040.11 | 5,000.00 |
| 54070OP · Insurance | 12,187.20 | 17,638.92 | -5,451.72 | 114,926.95 | 158,750.24 | -43,823.29 | 211,667.00 |
| 54075OP · Insurance - Vehicle | 4,703.97 | 3,975.83 | 728.14 | 42,335.73 | 35,782.47 | 6,553.26 | 47,710.00 |
| 54080OP · Clothing & Laundry | 988.53 | 1,675.00 | -686.47 | 12,887.33 | 11,400.00 | 1,487.33 | 14,850.00 |
| 54090OP · Lodge & Meals | 0.00 | 200.00 | -200.00 | 1,845.49 | 1,930.00 | -84.51 | 2,130.00 |
| 54100OP · Misc Expense | 0.00 | 12.50 | -12.50 | 0.00 | 112.50 | -112.50 | 150.00 |
| 54182OP · Maintenance of Equipment | 4,804.30 | 7,083.33 | -2,279.03 | 53,683.60 | 63,750.01 | -10,066.41 | 85,000.00 |
| 54184OP · Maintenance of Structures | 6,093.75 | 2,821.67 | 3,272.08 | 28,998.77 | 25,394.99 | 3,603.78 | 33,860.00 |
| 54185OP · Memberships/Certifications | 727.00 | 1,002.00 | -275.00 | 35,951.00 | 27,526.00 | 8,425.00 | 30,400.00 |
| 54190OP · Safety Equipment | 864.39 | 661.67 | 202.72 | 7,422.91 | 5,955.03 | 1,467.88 | 7,940.00 |
| 54200OP · Small Tools | 476.75 | 416.67 | 60.08 | 5,680.39 | 3,749.99 | 1,930.40 | 5,000.00 |
| 54220OP · Supplies | 325.90 | 696.67 | -370.77 | 5,506.78 | 6,269.99 | -763.21 | 8,360.00 |
| 54310OP · Special Dept - Chlorine / Salt | 7,660.01 | 5,626.67 | 2,033.34 | 62,415.40 | 50,639.99 | 11,775.41 | 67,520.00 |
| 54320OP · Special Dept - Sludge /Chemical | 107.68 | 4,932.50 | -4,824.82 | 31,346.13 | 44,392.50 | -13,046.37 | 59,190.00 |
| 54330OP · Special Dept - Oxygen/Propane | 0.00 | 920.83 | -920.83 | 2,794.03 | 8,287.51 | -5,493.48 | 11,050.00 |
| 54340OP · Special Dept - Emergency | 0.00 | 2,083.33 | -2,083.33 | 0.00 | 18,749.97 | -18,749.97 | 25,000.00 |
| 54400OP · Training | -70.00 | 1,666.67 | -1,736.67 | 12,930.92 | 14,999.99 | -2,069.07 | 20,000.00 |
| Total 54-OP · SERVICE AND SUPPLIES - OP | 52,020.31 | 59,900.10 | -7,879.79 | 503,009.02 | 554,063.62 | -51,054.60 | 731,657.00 |

Crestline Sanitation District Profit & Loss Budget Performance March 2026

| | Mar 26 | Budget | \$ Over Budget | Jul '25 - Mar 26 | YTD Budget | \$ Over Budget | Annual Budget |
|--|-------------------|-------------------|-------------------|---------------------|---------------------|--------------------|---------------------|
| 56 · UTILITIES - OP | | | | | | | |
| 56100OP · Telephone | 5,519.28 | 5,963.96 | -444.68 | 47,663.08 | 55,098.08 | -7,435.00 | 72,940.00 |
| 56210OP · Utilities - Electric | 11,665.13 | 14,000.00 | -2,334.87 | 103,408.67 | 115,610.00 | -12,201.33 | 160,610.00 |
| 56220OP · Utilities - Gas | 1,207.25 | 1,242.35 | -35.10 | 4,828.37 | 5,207.65 | -379.28 | 7,600.00 |
| 56230OP · Utilities - Water | 1,170.14 | 1,187.50 | -17.36 | 10,573.00 | 10,687.50 | -114.50 | 14,250.00 |
| 56240OP · Utilities - Trash | 873.90 | 860.83 | 13.07 | 7,731.91 | 7,747.47 | -15.56 | 10,330.00 |
| 56300OP · Refuse Disposal | 0.00 | 208.33 | -208.33 | 2,235.02 | 1,874.97 | 360.05 | 2,500.00 |
| Total 56 · UTILITIES - OP | 20,435.70 | 23,462.97 | -3,027.27 | 176,440.05 | 196,225.67 | -19,785.62 | 268,230.00 |
| 59-MT · Depreciation - MAINT | | | | | | | |
| 59100MT · Depreciation Expense | 20,910.83 | 20,910.83 | 0.00 | 188,197.47 | 188,197.47 | 0.00 | 250,930.00 |
| Total 59-MT · Depreciation - MAINT | 20,910.83 | 20,910.83 | 0.00 | 188,197.47 | 188,197.47 | 0.00 | 250,930.00 |
| 59-OP · DEPR & AMORT - OP | | | | | | | |
| 59100OP · Depreciation - OP | 27,058.33 | 27,058.33 | 0.00 | 243,524.97 | 243,524.97 | 0.00 | 324,700.00 |
| Total 59-OP · DEPR & AMORT - OP | 27,058.33 | 27,058.33 | 0.00 | 243,524.97 | 243,524.97 | 0.00 | 324,700.00 |
| Total COGS | 362,450.81 | 379,151.03 | -16,700.22 | 2,926,467.58 | 3,107,546.70 | -181,079.12 | 4,109,367.00 |
| Gross Profit | 260,504.71 | 246,317.50 | 14,187.21 | 403,768.60 | 312,291.52 | 91,477.08 | 470,233.00 |
| Expense | | | | | | | |
| 61 · SALARIES AND BENEFIT - ADM | | | | | | | |
| 61010 · Salaries - REG ADM | 40,135.22 | 36,437.30 | 3,697.92 | 252,235.78 | 242,915.38 | 9,320.40 | 315,790.00 |
| 61020 · Salaries - OT ADM | 200.92 | 69.00 | 131.92 | 587.30 | 483.00 | 104.30 | 690.00 |
| 61030 · Salaries - VAC ADM | 1,462.86 | 3,525.83 | -2,062.97 | 38,481.26 | 31,732.51 | 6,748.75 | 42,310.00 |
| 61040 · Salaries - SICK ADM | 462.24 | 778.33 | -316.09 | 12,368.21 | 7,005.01 | 5,363.20 | 9,340.00 |
| 61050 · Salaries - HOLIDAY ADM | 1,442.08 | 301.10 | 1,140.98 | 17,936.38 | 17,462.48 | 473.90 | 19,570.00 |
| 61100 · Payroll Tax - ADM | 1,211.39 | 1,294.60 | -83.21 | 8,671.33 | 8,630.76 | 40.57 | 11,220.00 |
| 61200 · Worker's Comp - ADM | 250.47 | 289.60 | -39.13 | 1,726.23 | 1,930.76 | -204.53 | 2,510.00 |
| 61300 · Employee Group Insurance - ADM | 7,043.12 | 5,870.00 | 1,173.12 | 61,265.56 | 48,810.00 | 12,455.56 | 66,420.00 |
| 61350 · OPEB Cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 61400 · Retirement - ADM | 10,968.36 | 10,585.40 | 382.96 | 73,005.09 | 70,569.24 | 2,435.85 | 91,740.00 |
| 61450 · Pension Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 61600 · Nationwide - ER Match | 385.59 | 345.00 | 40.59 | 2,381.18 | 2,300.00 | 81.18 | 2,990.00 |
| Total 61 · SALARIES AND BENEFIT - ADM | 63,562.25 | 59,496.16 | 4,066.09 | 468,658.32 | 431,839.14 | 36,819.18 | 562,580.00 |
| 62 · BOARD EXPENSES | | | | | | | |
| 62100 · Board Director's Fee | 500.00 | 1,500.00 | -1,000.00 | 3,500.00 | 13,500.00 | -10,000.00 | 18,000.00 |
| 62300 · Board Exp - Meals & Lodging | 59.01 | 66.67 | -7.66 | 283.86 | 599.99 | -316.13 | 800.00 |
| 62400 · Board Exp - Education & Training | 0.00 | 16.67 | -16.67 | 0.00 | 149.99 | -149.99 | 200.00 |
| Total 62 · BOARD EXPENSES | 559.01 | 1,583.34 | -1,024.33 | 3,783.86 | 14,249.98 | -10,466.12 | 19,000.00 |
| 63 · PROFESSIONAL SVC - ADM | | | | | | | |
| 63100 · Accounting | 0.00 | 11,131.00 | -11,131.00 | 42,220.50 | 46,396.00 | -4,175.50 | 59,790.00 |
| 63200 · County Services | 2.00 | 8.00 | -6.00 | 12.00 | 74.00 | -62.00 | 100.00 |
| 63300 · Legal | 0.00 | 7,000.00 | -7,000.00 | 22,687.69 | 51,000.00 | -28,312.31 | 75,000.00 |
| 63500 · Software Support - ADM | 1,713.56 | 1,235.00 | 478.56 | 9,964.25 | 11,115.00 | -1,150.75 | 14,820.00 |
| 63900 · Other Professional - ADM | 4,342.73 | 7,130.00 | -2,787.27 | 35,683.51 | 64,170.00 | -28,486.49 | 85,560.00 |
| Total 63 · PROFESSIONAL SVC - ADM | 6,058.29 | 26,504.00 | -20,445.71 | 110,567.95 | 172,755.00 | -62,187.05 | 235,270.00 |

Crestline Sanitation District Profit & Loss Budget Performance March 2026

| | Mar 26 | Budget | \$ Over Budget | Jul '25 - Mar 26 | YTD Budget | \$ Over Budget | Annual Budget |
|---|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| 64 · SERVICES AND SUPPLIES - ADM | | | | | | | |
| 64023 · Auto Expense - General - ADM | 600.00 | 400.00 | 200.00 | 3,600.00 | 3,600.00 | 0.00 | 4,800.00 |
| 64030 · Bank Charges | 650.79 | 624.63 | 26.16 | 9,844.06 | 10,342.12 | -498.06 | 13,930.00 |
| 64040 · Computer Expense | 155.84 | 719.17 | -563.33 | 7,997.50 | 6,472.49 | 1,525.01 | 8,630.00 |
| 64045 · Due & Subscription | 1,134.97 | 1,307.00 | -172.03 | 20,497.20 | 11,763.00 | 8,734.20 | 15,684.00 |
| 64080 · Janitorial Service | 720.00 | 761.67 | -41.67 | 6,480.00 | 6,854.99 | -374.99 | 9,140.00 |
| 64090 · Lease Equipment - ADM | 535.47 | 578.34 | -42.87 | 6,474.45 | 5,204.98 | 1,269.47 | 6,940.00 |
| 64095 · Legal Notice | 0.00 | | | 200.00 | 620.00 | -420.00 | 620.00 |
| 64120 · Office Expense | 588.89 | 592.50 | -3.61 | 7,235.90 | 5,332.50 | 1,903.40 | 7,110.00 |
| 64130 · Office Supplies | 362.93 | 465.83 | -102.90 | 4,643.42 | 4,192.51 | 450.91 | 5,590.00 |
| 64135 · Penalties | 0.00 | 2.50 | -2.50 | 0.00 | 22.50 | -22.50 | 30.00 |
| 64140 · Pest Control | 576.88 | 550.00 | 26.88 | 10,077.42 | 4,950.00 | 5,127.42 | 6,600.00 |
| 64150 · Postage & Delivery | 3,000.00 | 3,000.00 | 0.00 | 12,894.50 | 15,400.00 | -2,505.50 | 19,850.00 |
| 64160 · Printing & Publications | 0.00 | 525.83 | -525.83 | 7,099.07 | 4,732.51 | 2,366.56 | 6,310.00 |
| 64170 · Public Relation | 572.00 | 799.17 | -227.17 | 5,857.35 | 7,192.49 | -1,335.14 | 9,590.00 |
| 64180 · Maintenance of Equipment | 0.00 | 210.00 | -210.00 | 228.71 | 1,890.00 | -1,661.29 | 2,520.00 |
| 64190 · Maintenance of Structure | 0.00 | 500.00 | -500.00 | 6,065.76 | 6,500.00 | -434.24 | 8,000.00 |
| 64230 · Training | 2,185.00 | 363.64 | 1,821.36 | 3,121.00 | 3,909.08 | -788.08 | 5,000.00 |
| 64240 · Travel | 0.00 | 25.00 | -25.00 | 0.00 | 225.00 | -225.00 | 300.00 |
| 64245 · Lodge - Meals | 0.00 | 100.00 | -100.00 | 741.73 | 900.00 | -158.27 | 1,200.00 |
| 66000 · Payroll Expenses | 325.00 | 225.00 | 100.00 | 2,175.00 | 2,025.00 | 150.00 | 2,700.00 |
| Total 64 · SERVICES AND SUPPLIES - ADM | 11,407.77 | 11,750.28 | -342.51 | 115,233.07 | 102,129.17 | 13,103.90 | 134,544.00 |
| 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 | 769.17 | 0.00 | 6,922.53 | 6,922.49 | 0.04 | 9,230.00 |
| 69210 · Amortization - Lease ADM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 69 · DEPR & AMORT - ADM | 769.17 | 769.17 | 0.00 | 6,922.53 | 6,922.49 | 0.04 | 9,230.00 |
| Total Expense | 82,356.49 | 100,102.95 | -17,746.46 | 705,165.73 | 727,895.78 | -22,730.05 | 965,114.00 |
| Net Ordinary Income | 178,148.22 | 146,214.55 | 31,933.67 | -301,397.13 | -415,604.26 | 114,207.13 | -494,881.00 |
| Other Income/Expense | | | | | | | |
| Other Income | | | | | | | |
| 71 · PROP TAXES | | | | | | | |
| 71100 · Prop Taxes- CURR SEC & UNSEC1% | 108,608.68 | 114,000.00 | -5,391.32 | 1,168,849.85 | 1,068,085.00 | 100,764.85 | 1,683,300.00 |
| 71300 · Prop Taxes-PRI SEC & UNSEC | 0.00 | 779.73 | -779.73 | 0.00 | 16,541.33 | -16,541.33 | 19,800.00 |
| 71500 · Int & Pen Delinquent Taxes | 0.00 | 108.96 | -108.96 | 0.00 | 1,332.49 | -1,332.49 | 1,900.00 |
| Total 71 · PROP TAXES | 108,608.68 | 114,888.69 | -6,280.01 | 1,168,849.85 | 1,085,958.82 | 82,891.03 | 1,705,000.00 |
| 72 · SPECIAL ASSESSMENTS | | | | | | | |
| 72100 · Special Assessment - CURRENT | 0.00 | | | 10,660.00 | 10,800.00 | -140.00 | 10,800.00 |
| 72300 · Special Assessment-DELQ&PENALTY | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | -300.00 | 600.00 |
| 72500 · Special Assessment SU01-DLQ&PEN | 0.00 | 2,285.71 | -2,285.71 | 0.00 | 9,142.84 | -9,142.84 | 16,000.00 |
| Total 72 · SPECIAL ASSESSMENTS | 0.00 | 2,285.71 | -2,285.71 | 10,660.00 | 20,242.84 | -9,582.84 | 27,400.00 |

Crestline Sanitation District Profit & Loss Budget Performance March 2026

| | Mar 26 | Budget | \$ Over Budget | Jul '25 - Mar 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 | 4,749.62 | -4,749.62 | 9,400.00 |
| Total 73 · GRANTS AND AIDS | 0.00 | 0.00 | 0.00 | 0.00 | 4,749.62 | -4,749.62 | 9,400.00 |
| 76 · CONNECTION FEE | | | | | | | |
| 76000 · Connection Fees | 0.00 | 0.00 | 0.00 | 14,963.64 | 0.00 | 14,963.64 | 0.00 |
| Total 76 · CONNECTION FEE | 0.00 | 0.00 | 0.00 | 14,963.64 | 0.00 | 14,963.64 | 0.00 |
| 79 · OTHER INCOMES | | | | | | | |
| 77000 · Interest Income | 65,361.79 | 29,691.67 | 35,670.12 | 390,829.73 | 267,224.99 | 123,604.74 | 356,300.00 |
| 77500 · Realized Gain/Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 77800 · Net Incr/Decr in Fair Values | -45,018.28 | 0.00 | -45,018.28 | 16,394.26 | 0.00 | 16,394.26 | 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 | 25.00 | -25.00 | 0.00 | 225.00 | -225.00 | 300.00 |
| Total 79 · OTHER INCOMES | 20,343.51 | 29,716.67 | -9,373.16 | 407,223.99 | 267,449.99 | 139,774.00 | 356,600.00 |
| Total Other Income | 128,952.19 | 146,891.07 | -17,938.88 | 1,601,697.48 | 1,378,401.27 | 223,296.21 | 2,098,400.00 |
| Other Expense | | | | | | | |
| 80 · OTHER EXPENSES | | | | | | | |
| 81000 · Interest Expense | 0.00 | 0.00 | 0.00 | 103,785.32 | 35,621.00 | 68,164.32 | 35,621.00 |
| 83000 · Election Cost | 0.00 | | | 0.00 | 25,000.00 | -25,000.00 | 25,000.00 |
| 84000 · Tax Deduction | 0.00 | 288.89 | -288.89 | 0.00 | 1,733.33 | -1,733.33 | 2,600.00 |
| Total 80 · OTHER EXPENSES | 0.00 | 288.89 | -288.89 | 103,785.32 | 62,354.33 | 41,430.99 | 63,221.00 |
| 90 · CAPITAL PROJECTS | | | | | | | |
| 900001 · N.O.V. incl Slip Lining&Manhole | 4,737.00 | 50,000.00 | -45,263.00 | 46,252.11 | 90,177.76 | -43,925.65 | 265,200.00 |
| 900002 · SCADA System Upgrades | 5,124.83 | 3,250.00 | 1,874.83 | 51,360.96 | 29,250.00 | 22,110.96 | 39,000.00 |
| 900003 · Vehicle Replacement / Purchase | 0.00 | 0.00 | 0.00 | 108,400.00 | 110,000.00 | -1,600.00 | 110,000.00 |
| 900004 · Misc. / Emergency Upgrades | 0.00 | 4,166.67 | -4,166.67 | 50,173.28 | 37,499.99 | 12,673.29 | 50,000.00 |
| 900009 · Farm Management Plan | 0.00 | 1,666.67 | -1,666.67 | 0.00 | 14,999.99 | -14,999.99 | 20,000.00 |
| 922101 · HC Engineering & Mgmt | 0.00 | 0.00 | 0.00 | 15,136.20 | 0.00 | 15,136.20 | 0.00 |
| 922105 · HC Dewatering Bldg & Clarifier | 37,205.48 | 0.00 | 37,205.48 | 37,205.48 | 0.00 | 37,205.48 | 0.00 |
| 924202 · SC Recirculation Pumps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 925101 · HC Road Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,131,000.00 |
| 925103 · HC WWTP Retaining Walls | 0.00 | | | 51,625.00 | | | |
| 925201 · SC Slope Repair | 114,964.00 | | | 144,964.00 | | | |
| 925301 · CH Track Lining | 0.00 | 0.00 | 0.00 | 5,402.36 | 0.00 | 5,402.36 | 2,000,000.00 |
| 925501 · Sewer Relocation HWY 189 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250,000.00 |
| 926001 · Scissor Lift | 0.00 | | | 22,457.38 | 15,000.00 | 7,457.38 | 15,000.00 |
| 926002 · Seal Coat/ Striping/ Concrete | 0.00 | | | 12,280.00 | 15,000.00 | -2,720.00 | 15,000.00 |
| 926101 · HC Peroxide Tank Replacement | 0.00 | | | 0.00 | 10,000.00 | -10,000.00 | 10,000.00 |
| 926102 · HC Electrical Gate Motor | 0.00 | | | 0.00 | 6,000.00 | -6,000.00 | 6,000.00 |
| 926103 · HC Submersible Pump | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | -25,000.00 | 25,000.00 |
| 926104 · HC Safety Upgrades | 0.00 | 28,833.34 | -28,833.34 | 0.00 | 150,000.00 | -259,499.98 | 346,000.00 |
| 926201 · SC Salt Skid Replacement | 0.00 | 150,000.00 | -150,000.00 | 0.00 | 150,000.00 | -150,000.00 | 150,000.00 |
| 926202 · SC Huber Rotomat Repairs | 0.00 | | | 8,268.96 | 25,000.00 | -16,731.04 | 25,000.00 |
| 926204 · SC Primary Clarifier Upgrades | 0.00 | | | 0.00 | 150,000.00 | -150,000.00 | 150,000.00 |
| 926205 · SC Primary ODS Upgrade | 0.00 | 0.00 | 0.00 | 0.00 | 39,000.00 | -39,000.00 | 39,000.00 |

**Crestline Sanitation District
Profit & Loss Budget Performance
March 2026**

| | Mar 26 | Budget | \$ Over Budget | Jul '25 - Mar 26 | YTD Budget | \$ Over Budget | Annual Budget |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| 926206 · SC Primary Sweep Arm Repair | 0.00 | | | 0.00 | 142,000.00 | -142,000.00 | 142,000.00 |
| 999999 · Capital Projects Offset | -162,031.31 | -237,916.68 | 75,885.37 | -553,525.73 | -1,118,427.72 | 564,901.99 | -5,788,200.00 |
| Total 90 · CAPITAL PROJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Expense | 0.00 | 288.89 | -288.89 | 103,785.32 | 62,354.33 | 41,430.99 | 63,221.00 |
| Net Other Income | 128,952.19 | 146,602.18 | -17,649.99 | 1,497,912.16 | 1,316,046.94 | 181,865.22 | 2,035,179.00 |
| Net Income | 307,100.41 | 292,816.73 | 14,283.68 | 1,196,515.03 | 900,442.68 | 296,072.35 | 1,540,298.00 |

Crestline Sanitation District
Statement of Cash Flows
 March 2026

| | Mar 26 |
|--|---------------|
| OPERATING ACTIVITIES | |
| Net Income | 307,100.41 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 12000 · Accounts Receivable | -163,876.69 |
| 12100 · A/R - Pilot Rock | 650.00 |
| 12200 · A/R - Cleghorn | 109,956.96 |
| 12400 · COBRA Receivable | 584.06 |
| 12410 · COBRA Dental | 135.92 |
| 12700 · Pumped Waste | 2,590.14 |
| 13300 · SU01-Delinq Tax Roll Receivable | 27,889.46 |
| 13350 · SS01 - Sewer Availability Recv | 1,043.31 |
| 14100 · Prepaid Expense | 316.33 |
| 14200 · Prepaid Insurance | 16,891.17 |
| 14300 · Prepaid Worker's Comp | 10,186.53 |
| 20000 · Accounts Payable | -12,509.79 |
| 21600 · Employee Appreciation Fund | 100.00 |
| 22000 · Payroll Liabilities | 320.21 |
| | 301,378.02 |
| Net cash provided by Operating Activities | 301,378.02 |
| 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 | -5,124.83 |
| 17850 · N.O.V. | -4,737.00 |
| 17890 · HC Dewatering Bldg & Clarifier | -37,205.48 |
| 17901 · SC Slope Repair & Engineering | -114,964.00 |
| | -113,292.98 |
| Net cash provided by Investing Activities | -113,292.98 |
| Net cash increase for period | 188,085.04 |
| Cash at beginning of period | 15,455,619.27 |
| Cash at end of period | 15,643,704.31 |