



**Combining Schedule of Net Position  
As of October 31, 2025  
Unaudited**

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 1,194,435.51	\$ 3,776,144.62	\$ 8,023,761.99	\$ 12,994,342.12
Investments	14,372,682.31	1,987,876.39	-	16,360,558.70
Accounts Receivable, Net	6,151,078.05	372,123.37	759,400.76	7,282,602.18
Other Receivables	5,585,159.65	1,173.53	-	5,586,333.18
Due from Other Governments	-	-	1,522,861.09	1,522,861.09
Inventory	1,757,256.57	6,721.16	-	1,763,977.73
Prepaid Expenses	606,080.58	55,624.41	-	661,704.99
<b>Total Current Assets:</b>	<b>29,666,692.67</b>	<b>6,199,663.48</b>	<b>10,306,023.84</b>	<b>46,172,379.99</b>
<b>Non-Current Assets:</b>				
Restricted Cash and Cash Equivalents	9,987,664.24	4,085,014.29	1,606,117.44	15,678,795.97
Capital Assets not being Depreciated	9,139,954.66	3,565,870.80	3,478,302.61	16,184,128.07
Capital Assets, Net	108,028,390.45	27,040,879.33	170,637,036.68	305,706,306.46
<b>Total Non-Current Assets:</b>	<b>127,156,009.35</b>	<b>34,691,764.42</b>	<b>175,721,456.73</b>	<b>337,569,230.50</b>
<b>Total Assets:</b>	<b>156,822,702.02</b>	<b>40,891,427.90</b>	<b>186,027,480.57</b>	<b>383,741,610.49</b>
<b>Deferred Outflow Of Resources</b>				
Deferred Charge on Refunding	524,362.13	245,874.77	-	770,236.90
Deferred Outflows - Pensions	4,558,538.10	1,953,658.90	-	6,512,197.00
<b>Total Assets and Deferred Outflows of Resources:</b>	<b>161,905,602.25</b>	<b>43,090,961.57</b>	<b>186,027,480.57</b>	<b>391,024,044.39</b>
<b>Current Liabilities:</b>				
Accounts Payable and Accrued Expenses	1,158,333.34	30,904.88	1,544,299.00	2,733,537.22
Customer Service Deposits	1,560,875.41	-	-	1,560,875.41
Construction Advances and Retentions	293,668.70	3,500.01	21,176.50	318,345.21
Accrued Interest Payable	190,571.50	24,072.00	-	214,643.50
Current Portion of Compensated Absences	333,495.90	99,373.18	53,314.93	486,184.01
Current Portion of Long-Term Debt	1,171,500.28	175,000.00	4,578,574.12	5,925,074.40
<b>Total Current Liabilities:</b>	<b>4,708,445.13</b>	<b>332,850.07</b>	<b>6,197,364.55</b>	<b>11,238,659.75</b>
<b>Non-Current Liabilities:</b>				
Compensated Absences, less current portion	690,036.58	210,635.24	227,817.71	1,128,489.53
Net Pension Liability	10,111,878.16	4,351,668.00	-	14,463,546.16
Long Term Debt, Less Current Portion	33,464,531.25	5,979,340.50	170,475,214.91	209,919,086.66
Other Liabilities	1,173.64	-	-	1,173.64
<b>Total Non-Current Liabilities:</b>	<b>44,267,619.63</b>	<b>10,541,643.74</b>	<b>170,703,032.62</b>	<b>225,512,295.99</b>
<b>Total Liabilities:</b>	<b>48,976,064.76</b>	<b>10,874,493.81</b>	<b>176,900,397.17</b>	<b>236,750,955.74</b>
<b>Deferred Inflows Of Resources</b>				
Deferred Inflows - Pensions	689,036.80	295,301.20	-	984,338.00
<b>Total Liabilities and Deferred Inflows of Resources:</b>	<b>49,665,101.56</b>	<b>11,169,795.01</b>	<b>176,900,397.17</b>	<b>237,735,293.74</b>
<b>Equity:</b>				
Equity	107,846,100.74	31,665,317.55	6,733,879.72	146,245,298.01
<b>Total Beginning Equity:</b>	<b>107,846,100.74</b>	<b>31,665,317.55</b>	<b>6,733,879.72</b>	<b>146,245,298.01</b>
Total Revenue	14,056,897.33	2,657,659.24	5,473,390.49	22,187,947.06
Total Expense	9,662,497.38	2,401,810.23	3,080,186.81	15,144,494.42
<b>Revenues Over/Under Expenses</b>	<b>4,394,399.95</b>	<b>255,849.01</b>	<b>2,393,203.68</b>	<b>7,043,452.64</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>112,240,500.69</b>	<b>31,921,166.56</b>	<b>9,127,083.40</b>	<b>153,288,750.65</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 161,905,602.25</b>	<b>\$ 43,090,961.57</b>	<b>\$ 186,027,480.57</b>	<b>\$ 391,024,044.39</b>



**Revenue and Expense Budget-to-Actual by Category**  
**Month Ended October 31, 2025**  
**Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
<b>Revenue</b>											
Water Sales	\$ 2,168,566.08	\$ 8,522,439.64	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 312,156.13	\$ 1,200,000.00	\$ 20,100,000.00	\$ 11,265,404.23
Meter Charges	944,072.86	3,779,346.73	11,425,000.00	-	-	-	-	-	-	11,425,000.00	7,645,653.27
Penalties	64,129.08	214,141.13	360,000.00	1,779.73	7,832.36	130,000.00	3,482.20	15,109.90	90,000.00	580,000.00	342,916.61
Wastewater System Charges	-	-	-	583,939.71	2,330,354.84	6,870,000.00	-	-	-	6,870,000.00	4,539,645.16
Wastewater Treatment Charges	-	-	-	-	-	-	1,198,130.59	4,765,450.22	13,820,000.00	13,820,000.00	9,054,549.78
Other Operating Revenue	(237,763.17)	1,424,083.98	30,000.00	(114,496.76)	315,942.26	5,000.00	(115,946.00)	380,674.24	1,109,000.00	1,109,000.00	(976,700.48)
Non Operating Revenue	97,573.95	116,885.85	800,000.00	(2,174.88)	3,529.78	100,000.00	-	-	2,050,000.00	2,950,000.00	2,829,584.37
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>3,036,578.80</b>	<b>14,056,897.33</b>	<b>31,515,000.00</b>	<b>469,047.80</b>	<b>2,657,659.24</b>	<b>7,105,000.00</b>	<b>1,085,666.79</b>	<b>5,473,390.49</b>	<b>18,269,000.00</b>	<b>56,889,000.00</b>	<b>34,701,052.94</b>
<b>Expense by Category</b>											
Labor	473,307.16	1,954,447.93	6,819,600.00	128,180.89	540,386.10	1,936,400.00	88,518.98	339,774.58	1,301,000.00	10,057,000.00	7,222,391.39
Benefits	189,413.75	1,713,166.20	3,237,800.00	51,030.60	448,362.76	886,200.00	31,601.70	321,062.18	608,000.00	4,732,000.00	2,249,408.86
Contract Services	320,133.04	1,757,415.12	6,283,300.00	91,266.57	542,673.17	2,057,700.00	170,076.35	971,994.56	4,344,000.00	12,685,000.00	9,412,917.15
Professional Development	12,465.23	81,896.96	311,800.00	5,254.04	30,741.33	113,200.00	-	3,921.63	12,000.00	437,000.00	320,440.08
Overtime	51,232.16	211,412.39	628,200.00	1,860.98	9,290.83	29,800.00	22,359.72	94,156.88	280,000.00	938,000.00	623,139.90
Materials and Supplies	95,173.21	551,752.35	1,970,400.00	11,989.59	97,212.77	191,600.00	105,400.66	276,126.94	2,008,000.00	4,170,000.00	3,244,907.94
Utilities	39,195.07	1,161,991.81	4,131,100.00	6,828.31	53,630.04	317,900.00	453,556.08	1,005,986.90	1,894,000.00	6,343,000.00	4,121,391.25
Temporary Labor	1,666.15	6,513.17	21,000.00	714.08	2,791.42	9,000.00	16,081.29	49,865.05	-	30,000.00	(29,169.64)
Other	10,188.62	1,560,451.95	2,191,300.00	3,097.76	660,342.37	902,700.00	-	-	-	3,094,000.00	873,205.68
Standby	6,443.64	24,673.04	96,500.00	396.57	1,475.85	5,500.00	4,535.46	16,938.09	65,000.00	167,000.00	123,913.02
Water Supply	185,000.00	436,600.00	823,000.00	-	-	-	-	-	-	823,000.00	386,400.00
Debt Service	-	-	2,265,000.00	-	-	480,000.00	-	360.00	7,731,000.00	10,476,000.00	10,475,640.00
Capital Improvement	25,823.77	132,118.76	4,841,000.00	-	-	-	-	-	-	4,841,000.00	4,708,881.24
Capital Outlay	20,925.38	202,176.46	1,547,500.00	8,968.03	14,903.59	122,500.00	-	-	-	1,670,000.00	1,452,919.95
Accounting Income Add back	(25,823.77)	(132,118.76)	-	-	-	-	-	-	-	-	132,118.76
Transfer to Reserves	-	-	2,736,000.00	-	-	175,000.00	-	-	26,000.00	2,937,000.00	2,937,000.00
Transfer from Reserves	-	-	(6,388,500.00)	-	-	(122,500.00)	-	-	-	(6,511,000.00)	(6,511,000.00)
<b>Expense Total:</b>	<b>1,405,143.41</b>	<b>9,662,497.38</b>	<b>31,515,000.00</b>	<b>309,587.42</b>	<b>2,401,810.23</b>	<b>7,105,000.00</b>	<b>892,130.24</b>	<b>3,080,186.81</b>	<b>18,269,000.00</b>	<b>56,889,000.00</b>	<b>41,744,505.58</b>
<b>Total Surplus (Deficit):</b>	<b>\$ 1,631,435.39</b>	<b>\$ 4,394,399.95</b>	<b>\$ -</b>	<b>\$ 159,460.38</b>	<b>\$ 255,849.01</b>	<b>\$ -</b>	<b>\$ 193,536.55</b>	<b>\$ 2,393,203.68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,043,452.64)</b>



**Revenue and Expense Budget-to-Actual by Program  
Month Ended October 31, 2025  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
<b>Revenue</b>											
Water Sales	\$ 2,168,566.08	\$ 8,522,439.64	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 312,156.13	\$ 1,200,000.00	\$ 20,100,000.00	\$ 11,265,404.23
Meter Charges	944,072.86	3,779,346.73	11,425,000.00	-	-	-	-	-	-	11,425,000.00	7,645,653.27
Penalties	64,129.08	214,141.13	360,000.00	1,779.73	7,832.36	130,000.00	3,482.20	15,109.90	90,000.00	580,000.00	342,916.61
Wastewater System Charges	-	-	-	583,939.71	2,330,354.84	6,870,000.00	-	-	-	6,870,000.00	4,539,645.16
Wastewater Treatment Charges	-	-	-	-	-	-	1,198,130.59	4,765,450.22	13,820,000.00	13,820,000.00	9,054,549.78
Other Operating Revenue	(237,763.17)	1,424,083.98	30,000.00	(114,496.75)	315,942.26	5,000.00	(115,946.00)	380,674.24	1,109,000.00	1,144,000.00	(976,700.48)
Non Operating Revenue	97,573.95	116,885.85	800,000.00	(2,174.88)	3,529.78	100,000.00	-	-	2,050,000.00	2,950,000.00	2,829,584.37
Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>3,036,578.80</b>	<b>14,056,897.33</b>	<b>31,515,000.00</b>	<b>469,047.81</b>	<b>2,657,659.24</b>	<b>7,105,000.00</b>	<b>1,085,666.79</b>	<b>5,473,390.49</b>	<b>18,269,000.00</b>	<b>56,889,000.00</b>	<b>34,701,052.94</b>
1000 - Governing Board	12,268.37	67,948.36	197,400.00	5,169.69	28,196.04	84,600.00	-	-	-	282,000.00	185,855.60
2000 - General Administration	89,915.57	334,400.83	954,600.00	37,478.19	140,143.33	409,400.00	-	-	-	1,364,000.00	889,455.84
2100 - Human Resources	36,104.16	1,813,704.48	2,823,800.00	15,473.01	777,211.54	1,210,200.00	-	-	-	4,034,000.00	1,443,083.98
2200 - Public Affairs	72,466.10	284,034.78	1,141,700.00	32,288.41	127,708.96	489,300.00	-	-	-	1,631,000.00	1,219,256.26
2300 - Conservation	38,931.63	144,456.52	658,000.00	-	-	-	-	-	-	658,000.00	513,543.48
3000 - Finance & Accounting	81,629.57	399,648.23	1,113,700.00	34,729.38	182,752.32	477,300.00	-	-	-	1,591,000.00	1,008,599.45
3200 - Information Technology	72,179.36	406,649.91	1,384,600.00	32,509.06	175,853.34	593,400.00	-	-	-	1,978,000.00	1,395,496.75
3300 - Customer Service	72,755.59	471,837.21	1,666,000.00	30,714.64	200,733.35	714,000.00	-	-	-	2,380,000.00	1,707,429.44
3400 - Meter Services	19,987.03	114,239.80	315,000.00	-	-	-	-	-	-	315,000.00	200,760.20
4000 - Engineering	55,240.73	244,393.68	1,106,000.00	24,466.44	80,953.09	474,000.00	-	-	-	1,580,000.00	1,254,653.23
5000 - Water Production	321,904.85	1,987,478.90	6,207,000.00	-	-	-	-	-	-	6,207,000.00	4,219,521.10
5100 - Water Treatment	39,834.14	626,317.09	1,735,000.00	-	-	-	-	-	-	1,735,000.00	1,108,682.91
5200 - Water Quality	34,887.05	206,625.04	607,000.00	-	-	-	-	-	-	607,000.00	400,374.96
6000 - Maintenance Administration	28,194.76	155,007.90	443,700.00	3,132.61	17,288.45	49,300.00	-	-	-	493,000.00	320,703.65
6100 - Water Maintenance	264,327.89	1,305,875.85	3,924,000.00	-	-	-	-	-	-	3,924,000.00	2,618,124.15
6200 - Wastewater Collection	-	-	-	34,672.21	298,450.34	990,000.00	-	-	-	990,000.00	691,549.66
6300 - Water Reclamation	-	-	-	-	-	-	892,130.24	3,079,700.33	10,512,000.00	10,512,000.00	7,432,299.67
7000 - Facilities Maintenance	101,841.42	695,052.64	1,584,800.00	32,093.03	270,978.49	679,200.00	-	126.48	-	2,264,000.00	1,297,842.39
7100 - Fleet Maintenance	41,749.81	202,649.70	651,700.00	17,892.72	86,637.39	279,300.00	-	-	-	931,000.00	641,712.91
8000 - Capital	20,925.38	202,176.46	5,001,000.00	8,968.03	14,903.59	655,000.00	-	360.00	7,757,000.00	13,413,000.00	13,195,559.95
<b>Total Surplus (Deficit):</b>	<b>\$ 1,631,435.39</b>	<b>\$ 4,394,399.95</b>	<b>\$ -</b>	<b>\$ 159,460.39</b>	<b>\$ 255,849.01</b>	<b>\$ -</b>	<b>\$ 193,536.55</b>	<b>\$ 2,393,203.68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,043,452.64)</b>



**Program Expense Detail Budget-to-Actual  
Month Ended October 31, 2025  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
<b>Revenue</b>											
Water Sales	\$ 2,168,566.08	\$ 8,522,439.64	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 312,156.13	\$ 1,200,000.00	\$ 20,100,000.00	\$ 11,265,404.23
Meter Charges	944,072.86	3,779,346.73	11,425,000.00	-	-	-	-	-	-	11,425,000.00	7,645,653.27
Penalties	64,129.08	214,141.13	360,000.00	1,779.73	7,832.36	130,000.00	3,482.20	15,109.90	90,000.00	580,000.00	342,916.61
Wastewater System Charges	-	-	-	583,939.71	2,330,354.84	6,870,000.00	-	-	-	6,870,000.00	4,539,645.16
Wastewater Treatment Charges	-	-	-	-	-	-	1,198,130.59	4,765,450.22	13,820,000.00	13,820,000.00	9,054,549.78
Other Operating Revenue	(237,763.17)	1,424,083.98	30,000.00	(114,496.75)	315,942.26	5,000.00	(115,946.00)	380,674.24	1,109,000.00	1,144,000.00	(976,700.48)
Non Operating Revenue	97,573.95	116,885.85	800,000.00	(2,174.88)	3,529.78	100,000.00	-	-	2,050,000.00	2,950,000.00	2,829,584.37
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>3,036,578.80</b>	<b>14,056,897.33</b>	<b>31,515,000.00</b>	<b>469,047.81</b>	<b>2,657,659.24</b>	<b>7,105,000.00</b>	<b>1,085,666.79</b>	<b>5,473,390.49</b>	<b>18,269,000.00</b>	<b>56,889,000.00</b>	<b>34,701,052.94</b>
<b>Program: 1000 - Governing Board</b>											
Labor	\$ 7,511.70	\$ 28,223.63	\$ 107,800.00	\$ 3,219.30	\$ 12,095.83	\$ 46,200.00	\$ -	\$ -	\$ -	\$ 154,000.00	\$ 113,680.54
Benefits	4,550.87	29,123.62	65,100.00	1,950.39	12,481.60	27,900.00	-	-	-	93,000.00	51,394.78
Materials and Supplies	-	-	-	2,100.00	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	-	4,473.00	4,900.00	-	1,917.00	2,100.00	-	-	-	7,000.00	610.00
Professional Development	205.80	6,128.11	17,500.00	-	1,701.61	7,500.00	-	-	-	25,000.00	17,170.28
<b>Program: 1000 - Governing Board Total:</b>	<b>12,268.37</b>	<b>67,948.36</b>	<b>197,400.00</b>	<b>5,169.69</b>	<b>28,196.04</b>	<b>84,600.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>282,000.00</b>	<b>185,855.60</b>
<b>Program: 2000 - General Administration</b>											
Labor	32,468.80	151,334.67	453,600.00	13,915.20	64,857.71	194,400.00	-	-	-	648,000.00	431,807.62
Temporary Labor	1,666.15	6,513.17	21,000.00	714.08	2,791.42	9,000.00	-	-	-	30,000.00	20,695.41
Overtime	233.69	701.06	2,800.00	100.15	300.46	1,200.00	-	-	-	4,000.00	2,998.48
Benefits	36,778.01	104,949.46	197,400.00	14,704.95	41,806.98	84,600.00	-	-	-	282,000.00	135,243.56
Materials and Supplies	173.74	396.61	4,200.00	74.45	169.96	1,800.00	-	-	-	6,000.00	5,433.43
Contract Services	7,131.60	29,992.92	172,200.00	3,056.39	12,854.09	73,800.00	-	-	-	246,000.00	203,152.99
Utilities	148.69	646.75	2,800.00	63.73	277.19	1,200.00	-	-	-	4,000.00	3,076.06
Professional Development	11,314.89	39,866.19	100,600.00	4,849.24	17,085.52	43,400.00	-	-	-	144,000.00	87,048.29
<b>Program: 2000 - General Administration Total:</b>	<b>89,915.57</b>	<b>334,400.83</b>	<b>954,600.00</b>	<b>37,478.19</b>	<b>140,143.33</b>	<b>409,400.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,364,000.00</b>	<b>889,455.84</b>
<b>Program: 2100 - Human Resources</b>											
Labor	18,108.54	73,263.41	257,600.00	7,760.74	31,398.54	110,400.00	-	-	-	368,000.00	263,338.05
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	413.06	626.71	2,100.00	177.02	268.59	900.00	-	-	-	3,000.00	2,104.70
Benefits	5,980.18	101,891.92	162,400.00	2,562.81	43,667.63	69,600.00	-	-	-	232,000.00	86,440.45
Materials and Supplies	150.27	515.89	6,300.00	64.40	221.09	2,700.00	-	-	-	9,000.00	8,263.02
Contract Services	3,442.52	90,775.68	254,100.00	1,475.37	38,903.87	108,900.00	-	-	-	363,000.00	233,320.45
Utilities	81.47	244.37	1,400.00	34.91	104.73	600.00	-	-	-	2,000.00	1,650.90
Professional Development	700.00	5,587.56	37,800.00	300.00	2,304.72	16,200.00	-	-	-	54,000.00	46,107.72
Other	7,228.12	1,540,798.94	2,102,100.00	3,097.76	660,342.37	900,900.00	-	-	-	3,003,000.00	801,858.69
<b>Program: 2100 - Human Resources Total:</b>	<b>36,104.16</b>	<b>1,813,704.48</b>	<b>2,823,800.00</b>	<b>15,473.01</b>	<b>777,211.54</b>	<b>1,210,200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,034,000.00</b>	<b>1,443,083.98</b>
<b>Program: 2200 - Public Affairs</b>											
Labor	28,876.97	115,451.12	401,800.00	12,375.83	49,479.03	172,200.00	-	-	-	574,000.00	409,069.85
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	658.07	1,390.35	11,900.00	282.02	595.85	5,100.00	-	-	-	17,000.00	15,013.80
Benefits	6,933.22	59,841.99	118,300.00	2,971.34	25,646.31	50,700.00	-	-	-	169,000.00	83,511.70
Materials and Supplies	2,531.81	6,914.96	81,900.00	1,085.05	2,963.55	35,100.00	-	-	-	117,000.00	107,121.49
Contract Services	33,278.56	90,227.38	460,600.00	15,493.82	44,648.91	197,400.00	-	-	-	658,000.00	523,123.71
Utilities	187.47	1,001.70	26,600.00	80.35	429.31	11,400.00	-	-	-	38,000.00	36,568.99
Professional Development	-	9,207.28	40,600.00	-	3,946.00	17,400.00	-	-	-	58,000.00	44,846.72
<b>Program: 2200 - Public Affairs Total:</b>	<b>72,466.10</b>	<b>284,034.78</b>	<b>1,141,700.00</b>	<b>32,288.41</b>	<b>127,708.96</b>	<b>489,300.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,631,000.00</b>	<b>1,219,256.26</b>
<b>Program: 2300 - Conservation</b>											
Labor	9,200.00	36,785.06	126,000.00	-	-	-	-	-	-	126,000.00	89,214.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	517.50	1,121.25	7,000.00	-	-	-	-	-	-	7,000.00	5,878.75
Benefits	3,202.00	14,409.26	45,000.00	-	-	-	-	-	-	45,000.00	30,590.74
Materials and Supplies	276.48	3,977.93	57,000.00	-	-	-	-	-	-	57,000.00	53,022.07
Contract Services	15,243.32	59,792.15	307,000.00	-	-	-	-	-	-	307,000.00	247,207.85
Utilities	7,534.33	7,611.01	16,000.00	-	-	-	-	-	-	16,000.00	8,388.99
Professional Development	-	1,309.31	15,000.00	-	-	-	-	-	-	15,000.00	13,690.69
Other	2,958.00	19,450.55	85,000.00	-	-	-	-	-	-	85,000.00	65,549.45
<b>Program: 2300 - Conservation Total:</b>	<b>38,931.63</b>	<b>144,456.52</b>	<b>658,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>658,000.00</b>	<b>513,543.48</b>
<b>Program: 3000 - Finance &amp; Accounting</b>											
Labor	43,887.21	176,370.33	613,900.00	18,808.80	75,587.27	263,100.00	-	-	-	877,000.00	625,042.40
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	94.95	5,255.12	9,100.00	40.68	2,252.19	3,900.00	-	-	-	13,000.00	5,492.69
Benefits	13,703.07	155,363.98	301,000.00	5,872.58	79,096.04	129,000.00	-	-	-	430,000.00	195,539.98
Materials and Supplies	86.89	2,068.20	4,900.00	37.25	886.35	2,100.00	-	-	-	7,000.00	4,045.45
Contract Services	23,763.12	52,584.92	157,500.00	9,929.65	21,499.48	67,500.00	-	-	-	225,000.00	150,915.60
Utilities	94.33	282.93	2,800.00	40.42	121.24	1,200.00	-	-	-	4,000.00	3,595.83
Professional Development	-	7,722.75	24,500.00	-	3,309.75	10,500.00	-	-	-	35,000.00	23,967.50
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 3000 - Finance &amp; Accounting Total:</b>	<b>81,629.57</b>	<b>399,648.23</b>	<b>1,113,700.00</b>	<b>34,729.38</b>	<b>182,752.32</b>	<b>477,300.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,591,000.00</b>	<b>1,008,599.45</b>



**Program Expense Detail Budget-to-Actual  
Month Ended October 31, 2025  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
<b>Program: 3200 - Information Technology</b>											
Labor	26,624.39	105,557.01	392,000.00	12,795.89	46,624.20	168,000.00	-	-	-	560,000.00	407,818.79
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	9,738.34	144,773.21	247,100.00	4,363.22	62,234.99	105,900.00	-	-	-	353,000.00	145,991.80
Materials and Supplies	13,190.49	23,126.70	56,700.00	5,653.07	9,911.47	24,300.00	-	-	-	81,000.00	47,961.83
Contract Services	21,656.97	128,182.75	668,500.00	9,281.52	54,935.43	286,500.00	-	-	-	955,000.00	771,881.82
Utilities	969.17	2,961.16	8,400.00	415.36	1,269.07	3,600.00	-	-	-	12,000.00	7,769.77
Professional Development	-	2,049.08	11,900.00	-	878.18	5,100.00	-	-	-	17,000.00	14,072.74
<b>Program: 3200 - Information Technology Total:</b>	<b>72,179.36</b>	<b>406,649.91</b>	<b>1,384,600.00</b>	<b>32,509.06</b>	<b>175,853.34</b>	<b>593,400.00</b>	-	-	-	<b>1,978,000.00</b>	<b>1,395,496.75</b>
<b>Program: 3300 - Customer Service</b>											
Labor	33,001.21	143,845.35	506,100.00	14,143.39	61,648.02	216,900.00	-	-	-	723,000.00	517,506.63
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	625.67	1,837.20	7,700.00	268.14	787.40	3,300.00	-	-	-	11,000.00	8,375.40
Benefits	11,510.63	130,533.37	244,300.00	4,932.90	55,941.96	104,700.00	-	-	-	349,000.00	162,524.67
Materials and Supplies	33.99	592.24	4,900.00	14.57	253.82	2,100.00	-	-	-	7,000.00	6,153.94
Contract Services	26,251.95	179,282.16	737,800.00	11,250.84	76,835.23	316,200.00	-	-	-	1,054,000.00	797,882.61
Utilities	1,085.10	14,925.14	149,800.00	-	5,001.51	64,200.00	-	-	-	214,000.00	194,073.35
Professional Development	244.54	619.29	8,400.00	104.80	265.41	4,800.00	-	-	-	16,000.00	15,115.30
Other	2.50	202.46	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,797.54
<b>Program: 3300 - Customer Service Total:</b>	<b>72,755.59</b>	<b>471,837.21</b>	<b>1,666,000.00</b>	<b>30,714.64</b>	<b>200,733.35</b>	<b>714,000.00</b>	-	-	-	<b>2,380,000.00</b>	<b>1,707,429.44</b>
<b>Program: 3400 - Meter Services</b>											
Labor	13,561.60	54,337.87	186,000.00	-	-	-	-	-	-	186,000.00	131,662.13
Overtime	381.42	3,051.36	6,000.00	-	-	-	-	-	-	6,000.00	2,948.64
Benefits	5,792.91	54,939.93	109,000.00	-	-	-	-	-	-	109,000.00	54,060.07
Materials and Supplies	-	34.80	4,000.00	-	-	-	-	-	-	4,000.00	3,965.20
Contract Services	136.72	1,532.74	8,000.00	-	-	-	-	-	-	8,000.00	6,467.26
Utilities	114.38	343.10	2,000.00	-	-	-	-	-	-	2,000.00	1,656.90
Professional Development	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 3400 - Meter Services Total:</b>	<b>19,987.03</b>	<b>114,239.80</b>	<b>315,000.00</b>	-	-	-	-	-	-	<b>315,000.00</b>	<b>200,760.20</b>
<b>Program: 4000 - Engineering</b>											
Labor	27,097.58	123,723.80	474,600.00	14,210.41	57,115.30	203,400.00	-	-	-	678,000.00	497,160.90
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,533.47	36,051.15	112,700.00	3,228.46	15,450.23	48,300.00	-	-	-	161,000.00	109,498.62
Materials and Supplies	-	303.49	4,200.00	-	130.07	1,800.00	-	-	-	6,000.00	5,566.44
Contract Services	16,264.15	46,000.49	436,800.00	6,970.35	7,375.35	187,200.00	-	-	-	624,000.00	570,624.16
Utilities	4,345.53	36,681.55	68,600.00	57.22	182.20	29,400.00	-	-	-	98,000.00	61,136.25
Professional Development	-	1,633.20	9,100.00	-	699.94	3,900.00	-	-	-	13,000.00	10,666.86
<b>Program: 4000 - Engineering Total:</b>	<b>55,240.73</b>	<b>244,393.68</b>	<b>1,106,000.00</b>	<b>24,466.44</b>	<b>80,953.09</b>	<b>474,000.00</b>	-	-	-	<b>1,580,000.00</b>	<b>1,254,653.23</b>
<b>Program: 5000 - Water Production</b>											
Labor	67,206.16	270,027.48	920,000.00	-	-	-	-	-	-	920,000.00	649,972.52
Overtime	6,329.03	24,984.80	89,000.00	-	-	-	-	-	-	89,000.00	64,015.20
Standby	2,874.55	11,390.69	47,000.00	-	-	-	-	-	-	47,000.00	35,609.31
Benefits	21,181.41	234,119.96	419,000.00	-	-	-	-	-	-	419,000.00	184,880.04
Water Supply	185,000.00	436,600.00	823,000.00	-	-	-	-	-	-	823,000.00	386,400.00
Materials and Supplies	34,343.21	118,356.46	288,000.00	-	-	-	-	-	-	288,000.00	169,643.54
Contract Services	1,062.77	29,212.84	511,000.00	-	-	-	-	-	-	511,000.00	481,787.16
Utilities	3,907.72	859,437.61	3,099,000.00	-	-	-	-	-	-	3,099,000.00	2,239,562.39
Professional Development	-	3,349.06	11,000.00	-	-	-	-	-	-	11,000.00	7,650.94
<b>Program: 5000 - Water Production Total:</b>	<b>321,904.85</b>	<b>1,987,478.90</b>	<b>6,207,000.00</b>	-	-	-	-	-	-	<b>6,207,000.00</b>	<b>4,219,521.10</b>
<b>Program: 5100 - Water Treatment</b>											
Labor	22,636.80	91,070.02	312,000.00	-	-	-	-	-	-	312,000.00	220,929.98
Overtime	2,162.83	7,619.04	39,000.00	-	-	-	-	-	-	39,000.00	31,380.96
Benefits	6,648.92	126,437.66	192,000.00	-	-	-	-	-	-	192,000.00	65,562.34
Materials and Supplies	3,122.85	114,797.26	285,000.00	-	-	-	-	-	-	285,000.00	170,202.74
Contract Services	4,792.57	179,796.92	664,000.00	-	-	-	-	-	-	664,000.00	484,203.08
Utilities	470.17	106,596.19	243,000.00	-	-	-	-	-	-	243,000.00	136,403.81
<b>Program: 5100 - Water Treatment Total:</b>	<b>39,834.14</b>	<b>626,317.09</b>	<b>1,735,000.00</b>	-	-	-	-	-	-	<b>1,735,000.00</b>	<b>1,108,682.91</b>
<b>Program: 5200 - Water Quality</b>											
Labor	21,422.41	85,632.23	267,000.00	-	-	-	-	-	-	267,000.00	181,367.77
Overtime	83.26	1,420.53	12,000.00	-	-	-	-	-	-	12,000.00	10,579.47
Benefits	7,037.93	81,024.30	131,000.00	-	-	-	-	-	-	131,000.00	49,975.70
Materials and Supplies	162.87	10,466.14	29,000.00	-	-	-	-	-	-	29,000.00	18,533.86
Contract Services	6,180.58	26,984.59	159,000.00	-	-	-	-	-	-	159,000.00	132,015.41
Utilities	-	86.58	2,000.00	-	-	-	-	-	-	2,000.00	1,913.42
Professional Development	-	1,010.67	7,000.00	-	-	-	-	-	-	7,000.00	5,989.33
<b>Program: 5200 - Water Quality Total:</b>	<b>34,887.05</b>	<b>206,625.04</b>	<b>607,000.00</b>	-	-	-	-	-	-	<b>607,000.00</b>	<b>400,374.96</b>



**Program Expense Detail Budget-to-Actual  
Month Ended October 31, 2025  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
<b>Program: 6000 - Maintenance Administration</b>											
Labor	15,807.15	63,187.01	212,400.00	1,756.37	7,020.80	23,600.00	-	-	-	236,000.00	165,792.19
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	457.70	1,445.80	1,800.00	50.86	160.65	200.00	-	-	-	2,000.00	393.55
Standby	3,569.09	13,282.35	49,500.00	396.57	1,475.85	5,500.00	-	-	-	55,000.00	40,241.80
Benefits	6,663.97	67,773.84	117,900.00	740.26	7,529.92	13,100.00	-	-	-	131,000.00	55,696.24
Materials and Supplies	-	-	2,700.00	-	-	300.00	-	-	-	3,000.00	3,000.00
Contract Services	77.33	391.86	1,800.00	8.60	43.55	200.00	-	-	-	2,000.00	1,564.59
Utilities	1,619.52	5,977.08	36,900.00	179.95	664.13	4,100.00	-	-	-	41,000.00	34,358.79
Professional Development	-	2,949.96	20,700.00	-	393.55	2,300.00	-	-	-	23,000.00	19,656.49
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 6000 - Maintenance Administration Total:</b>	<b>28,194.76</b>	<b>155,007.90</b>	<b>443,700.00</b>	<b>3,132.61</b>	<b>17,288.45</b>	<b>49,300.00</b>	-	-	-	<b>493,000.00</b>	<b>320,703.65</b>
<b>Program: 6100 - Water Maintenance</b>											
Labor	87,700.87	362,971.27	1,292,000.00	-	-	-	-	-	-	1,292,000.00	929,028.73
Overtime	38,386.83	157,401.46	430,000.00	-	-	-	-	-	-	430,000.00	272,598.54
Benefits	35,009.65	307,109.75	623,000.00	-	-	-	-	-	-	623,000.00	315,890.25
Materials and Supplies	28,251.48	199,105.65	947,000.00	-	-	-	-	-	-	947,000.00	747,894.35
Contract Services	74,979.06	279,287.72	632,000.00	-	-	-	-	-	-	632,000.00	352,712.28
Utilities	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 6100 - Water Maintenance Total:</b>	<b>264,327.89</b>	<b>1,305,875.85</b>	<b>3,924,000.00</b>	-	-	-	-	-	-	<b>3,924,000.00</b>	<b>2,618,124.15</b>
<b>Program: 6200 - Wastewater Collection</b>											
Labor	-	-	-	21,396.80	103,421.61	411,000.00	-	-	-	411,000.00	307,578.39
Overtime	-	-	-	561.48	2,972.40	11,000.00	-	-	-	11,000.00	8,027.60
Benefits	-	-	-	6,639.82	76,726.54	187,000.00	-	-	-	187,000.00	110,273.46
Materials and Supplies	-	-	-	-	52,729.45	38,000.00	-	-	-	38,000.00	(14,729.45)
Contract Services	-	-	-	6,074.11	62,600.34	343,000.00	-	-	-	343,000.00	280,399.66
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 6200 - Wastewater Collection Total:</b>	-	-	-	<b>34,672.21</b>	<b>298,450.34</b>	<b>990,000.00</b>	-	-	-	<b>990,000.00</b>	<b>691,549.66</b>
<b>Program: 6300 - Water Reclamation</b>											
Labor	-	-	-	-	-	-	88,518.98	339,660.70	1,301,000.00	1,301,000.00	961,339.30
Temporary Labor	-	-	-	-	-	-	16,081.29	49,865.05	-	-	(49,865.05)
Overtime	-	-	-	-	-	-	22,359.72	94,156.88	280,000.00	280,000.00	185,843.12
Standby	-	-	-	-	-	-	4,535.46	16,938.09	65,000.00	65,000.00	48,061.91
Benefits	-	-	-	-	-	-	31,601.70	321,049.58	608,000.00	608,000.00	286,950.42
Materials and Supplies	-	-	-	-	-	-	105,400.66	276,126.94	2,008,000.00	2,008,000.00	1,731,873.06
Contract Services	-	-	-	-	-	-	170,076.35	971,994.56	4,344,000.00	4,344,000.00	3,372,005.44
Utilities	-	-	-	-	-	-	453,556.08	1,005,986.90	1,894,000.00	1,894,000.00	888,013.10
Professional Development	-	-	-	-	-	-	-	3,921.63	12,000.00	12,000.00	8,078.37
<b>Program: 6300 - Water Reclamation Total:</b>	-	-	-	-	-	-	<b>892,130.24</b>	<b>3,079,700.33</b>	<b>10,512,000.00</b>	<b>10,512,000.00</b>	<b>7,432,299.67</b>
<b>Program: 7000 - Facilities Maintenance</b>											
Labor	12,413.21	49,551.08	217,000.00	5,319.92	21,230.68	93,000.00	-	113.88	-	310,000.00	239,104.36
Overtime	677.77	3,259.89	9,800.00	290.47	1,397.09	4,200.00	-	-	-	14,000.00	9,343.02
Benefits	4,598.56	54,562.69	120,400.00	1,970.81	23,523.33	51,600.00	-	12.60	-	172,000.00	93,901.38
Materials and Supplies	3,918.54	27,172.31	66,500.00	1,233.42	11,127.02	28,500.00	-	-	-	95,000.00	56,700.67
Contract Services	72,850.70	492,849.78	893,900.00	22,145.42	192,753.89	383,100.00	-	-	-	1,277,000.00	591,396.33
Utilities	7,382.64	67,402.64	275,100.00	1,132.99	20,837.51	117,900.00	-	-	-	393,000.00	304,759.85
Professional Development	-	254.25	2,100.00	-	108.97	900.00	-	-	-	3,000.00	2,636.78
<b>Program: 7000 - Facilities Maintenance Total:</b>	<b>101,841.42</b>	<b>695,052.64</b>	<b>1,584,800.00</b>	<b>32,093.03</b>	<b>270,978.49</b>	<b>679,200.00</b>	-	<b>126.48</b>	-	<b>2,264,000.00</b>	<b>1,297,842.39</b>
<b>Program: 7100 - Fleet Maintenance</b>											
Labor	5,782.56	23,116.59	79,800.00	2,478.24	9,907.11	34,200.00	-	-	-	114,000.00	80,976.30
Overtime	623.44	1,924.53	2,100.00	267.18	824.79	900.00	-	-	-	3,000.00	250.68
Benefits	2,137.55	9,633.40	30,100.00	916.04	3,988.64	12,900.00	-	-	-	43,000.00	29,377.96
Materials and Supplies	8,930.59	43,923.71	126,000.00	3,827.38	18,819.99	54,000.00	-	-	-	180,000.00	117,256.30
Contract Services	13,021.12	66,047.22	214,200.00	5,580.50	28,306.03	91,800.00	-	-	-	306,000.00	211,646.75
Utilities	11,254.55	57,794.00	196,700.00	4,823.38	24,743.15	84,300.00	-	-	-	281,000.00	198,462.85
Professional Development	-	210.25	2,800.00	-	47.68	1,200.00	-	-	-	4,000.00	3,742.07
<b>Program: 7100 - Fleet Maintenance Total:</b>	<b>41,749.81</b>	<b>202,649.70</b>	<b>651,700.00</b>	<b>17,892.72</b>	<b>86,637.39</b>	<b>279,300.00</b>	-	-	-	<b>931,000.00</b>	<b>641,712.91</b>
<b>Program: 8000 - Capital</b>											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	-	-	1,518,000.00	-	-	385,000.00	-	-	4,527,000.00	6,430,000.00	6,430,000.00
Debt Service - Interest	-	-	747,000.00	-	-	95,000.00	-	360.00	3,204,000.00	4,046,000.00	4,045,640.00
Capital Improvement	25,823.77	132,118.76	4,841,000.00	-	-	-	-	-	-	4,841,000.00	4,708,881.24
Capital Outlay	20,925.38	202,176.46	1,547,500.00	8,968.03	14,903.59	122,500.00	-	-	-	1,670,000.00	1,452,919.95
Accounting Income Add back	(25,823.77)	(132,118.76)	-	-	-	-	-	-	-	-	132,118.76
Transfer to Reserves	-	-	2,736,000.00	-	-	175,000.00	-	-	26,000.00	2,937,000.00	2,937,000.00
Transfer from Reserves	-	-	(6,388,500.00)	-	-	(122,500.00)	-	-	-	(6,511,000.00)	(6,511,000.00)
<b>Program: 8000 - Capital Total:</b>	<b>20,925.38</b>	<b>202,176.46</b>	<b>5,001,000.00</b>	<b>8,968.03</b>	<b>14,903.59</b>	<b>655,000.00</b>	-	<b>360.00</b>	<b>7,757,000.00</b>	<b>13,413,000.00</b>	<b>13,195,559.95</b>
<b>Total Surplus (Deficit):</b>	<b>\$ 1,631,435.39</b>	<b>\$ 4,394,399.95</b>	<b>\$ -</b>	<b>\$ 159,460.39</b>	<b>\$ 255,849.01</b>	<b>\$ -</b>	<b>\$ 193,536.55</b>	<b>\$ 2,393,203.68</b>	<b>\$ -</b>	<b>\$ 13,413,000.00</b>	<b>\$ (7,043,452.64)</b>