Combining Schedule of Net Position
As of August 31, 2025
Unaudited

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 113,018.09	$ 3,631,394.85	$ 6,132,758.52	$ 9,877,171.46
Investments	14,171,959.23	1,981,751.95	-	16,153,711.18
Accounts Receivable, Net	5,776,340.87	372,123.37	759,400.76	6,907,865.00
Other Receivables	6,969,711.44	1,173.53	-	6,970,884.97
Due from Other Governments	-	-	1,210,704.96	1,210,704.96
Inventory	1,589,718.35	6,721.16	-	1,596,439.51
Prepaid Expenses	606,080.58	55,624.41	-	661,704.99
Total Current Assets:	29,226,828.56	6,048,789.27	8,102,864.24	43,378,482.07
Non-Current Assets:				
Restricted Cash and Cash Equivalents	8,908,639.99	3,861,870.29	3,506,511.43	16,277,021.71
Capital Assets not being Depreciated	9,016,707.60	3,604,276.55	2,749,303.16	15,370,287.31
Capital Assets, Net	108,028,390.45	27,040,879.33	170,637,036.68	305,706,306.46
Total Non-Current Assets:	125,953,738.04	34,507,026.17	176,892,851.27	337,353,615.48
Total Assets:	155,180,566.60	40,555,815.44	184,995,715.51	380,732,097.55
Deferred Outflow Of Resources				
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
Total Assets and Deferred Outflows of Resources:	**160,263,466.83**	**42,755,349.11**	**184,995,715.51**	**388,014,531.45**
Current Liabilities:				
Accounts Payable and Accrued Expenses	1,992,584.60	30,904.88	1,544,299.00	3,567,788.48
Due to Water Fund	-	-	-	-
Due to Sewer Fund	-	-	-	-
Due to Reclamation Fund	-	-	-	-
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,582,207.34	-	-	1,582,207.34
Construction Advances and Retentions	258,075.11	3,500.01	21,176.50	282,751.62
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
Total Current Liabilities:	5,528,434.73	332,850.07	6,197,364.55	12,058,649.35
Non-Current Liabilities:				
Compensated Absences, less current portion	736,947.70	236,621.18	227,817.71	1,201,386.59
Net Pension Liability	10,115,236.82	4,351,668.00	-	14,466,904.82
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
Total Non-Current Liabilities:	44,317,889.41	10,567,629.68	170,703,032.62	225,588,551.71
Total Liabilities:	49,846,324.14	10,900,479.75	176,900,397.17	237,647,201.06
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	689,036.80	295,301.20	-	984,338.00
Total Liabilities and Deferred Inflows of Resources:	**50,535,360.94**	**11,195,780.95**	**176,900,397.17**	**238,631,539.06**
Equity:				
Equity	107,846,100.74	31,665,317.55	6,733,879.72	146,245,298.01
Total Beginning Equity:	**107,846,100.74**	**31,665,317.55**	**6,733,879.72**	**146,245,298.01**
Total Revenue	7,814,452.46	1,569,630.69	2,836,021.99	12,220,105.14
Total Expense	5,932,447.31	1,675,380.08	1,474,583.37	9,082,410.76
Revenues Over/Under Expenses	**1,882,005.15**	**(105,749.39)**	**1,361,438.62**	**3,137,694.38**
Total Equity and Current Surplus (Deficit):	**109,728,105.89**	**31,559,568.16**	**8,095,318.34**	**149,382,992.39**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 160,263,466.83**	**$ 42,755,349.11**	**$ 184,995,715.51**	**$ 388,014,531.45**

Revenue and Expense Budget-to-Actual by Category
Month Ended August 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
Revenue											
Water Sales	$ 2,012,959.92	$ 4,348,409.27	$ 18,900,000.00	$ -	$ -	$ -	$ -	$ -	$ 1,200,000.00	$ 20,100,000.00	$ 15,751,590.73
Meter Charges	946,284.62	1,890,263.40	11,425,000.00	-	-	-	-	-	-	11,425,000.00	9,534,736.60
Penalties	58,516.02	102,145.92	360,000.00	1,887.47	3,474.28	130,000.00	3,623.74	6,563.11	90,000.00	580,000.00	467,816.69
Wastewater System Charges	-	-	-	577,991.27	1,162,855.06	6,870,000.00	-	-	-	6,870,000.00	5,707,144.94
Wastewater Treatment Charges	-	-	-	-	-	-	1,173,605.58	2,374,784.80	13,820,000.00	13,820,000.00	11,445,215.20
Other Operating Revenue	564,632.90	1,504,758.78	30,000.00	133,579.55	417,923.55	5,000.00	137,558.38	454,674.08	1,109,000.00	1,144,000.00	(1,233,356.41)
Non Operating Revenue	41,450.11	(31,124.91)	800,000.00	564.08	(14,622.20)	100,000.00	-	-	2,050,000.00	2,950,000.00	2,995,747.11
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**3,623,843.57**	**7,814,452.46**	**31,515,000.00**	**714,022.37**	**1,569,630.69**	**7,105,000.00**	**1,314,787.70**	**2,836,021.99**	**18,269,000.00**	**56,889,000.00**	**44,668,894.86**
Expense by Category											
Labor	737,130.07	968,194.25	6,819,600.00	200,533.70	264,502.49	1,936,400.00	122,974.34	169,189.37	1,301,000.00	10,057,000.00	8,655,113.89
Benefits	205,293.06	1,298,085.68	3,237,800.00	48,589.62	337,562.70	886,200.00	35,042.78	252,583.51	608,000.00	4,732,000.00	2,843,768.11
Contract Services	204,425.27	883,346.04	6,283,300.00	88,182.01	339,329.99	2,057,700.00	109,293.57	333,925.83	4,344,000.00	12,685,000.00	11,128,398.14
Professional Development	985.63	16,199.91	311,800.00	-	5,851.00	113,200.00	-	321.82	12,000.00	437,000.00	414,627.27
Overtime	89,280.76	103,721.64	628,200.00	5,046.09	5,598.83	29,800.00	38,576.05	49,209.88	280,000.00	938,000.00	779,469.65
Materials and Supplies	92,540.42	247,644.24	1,970,400.00	4,784.08	30,230.87	191,600.00	53,489.82	94,585.29	2,008,000.00	4,170,000.00	3,797,539.60
Utilities	80,324.82	545,694.47	4,131,100.00	11,195.27	30,207.52	317,900.00	279,745.64	545,320.96	1,894,000.00	6,343,000.00	5,221,777.05
Temporary Labor	1,833.62	3,340.32	21,000.00	785.86	1,431.60	9,000.00	9,390.10	21,226.15	-	30,000.00	4,001.93
Other	13,099.89	1,546,032.72	2,191,300.00	3,445.16	654,041.40	902,700.00	-	-	-	3,094,000.00	893,925.88
Standby	9,047.86	11,736.36	96,500.00	550.92	688.12	5,500.00	6,105.76	7,860.56	65,000.00	167,000.00	146,714.96
Water Supply	-	251,600.00	823,000.00	-	-	-	-	-	-	823,000.00	571,400.00
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	47,377.18	88,346.99	-	-	-	-	-	-	-	-	(88,346.99)
Capital Outlay	13,849.64	56,851.68	-	5,935.56	5,935.56	-	-	-	-	-	(62,787.24)
Accounting Income Add back	(47,377.18)	(88,346.99)	-	-	-	-	-	-	-	-	88,346.99
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	**1,447,811.04**	**5,932,447.31**	**28,779,000.00**	**369,048.27**	**1,675,380.08**	**6,930,000.00**	**654,618.06**	**1,474,583.37**	**18,243,000.00**	**53,952,000.00**	**44,869,589.24**
Total Surplus (Deficit):	**$ 2,176,032.53**	**$ 1,882,005.15**	**$ 2,736,000.00**	**$ 344,974.10**	**$ (105,749.39)**	**$ 175,000.00**	**$ 660,169.64**	**$ 1,361,438.62**	**$ 26,000.00**	**$ 2,937,000.00**	**$ (200,694.38)**

Revenue and Expense Budget-to-Actual by Program
Month Ended August 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
Revenue											
Water Sales	$ 2,012,959.92	$ 4,348,409.27	$ 18,900,000.00	$ -	$ -	$ -	$ -	$ -	$ 1,200,000.00	$ 20,100,000.00	$ 15,751,590.73
Meter Charges	946,284.62	1,890,263.40	11,425,000.00	-	-	-	-	-	-	11,425,000.00	9,534,736.60
Penalties	58,516.02	102,145.92	360,000.00	1,887.47	3,474.28	130,000.00	3,623.74	6,563.11	90,000.00	580,000.00	467,816.69
Wastewater System Charges	-	-	-	577,991.27	1,162,855.06	6,870,000.00	-	-	-	6,870,000.00	5,707,144.94
Wastewater Treatment Charges	-	-	-	-	-	-	1,173,605.58	2,374,784.80	13,820,000.00	13,820,000.00	11,445,215.20
Other Operating Revenue	564,632.90	1,504,758.78	30,000.00	133,579.55	417,923.55	5,000.00	137,558.38	454,674.08	1,109,000.00	1,144,000.00	(1,233,356.41)
Non Operating Revenue	41,450.11	(31,124.91)	800,000.00	564.08	(14,622.20)	100,000.00	-	-	2,050,000.00	2,950,000.00	2,995,747.11
Benefits	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**3,623,843.57**	**7,814,452.46**	**31,515,000.00**	**714,022.37**	**1,569,630.69**	**7,105,000.00**	**1,314,787.70**	**2,836,021.99**	**18,269,000.00**	**56,889,000.00**	**44,668,894.86**
1000 - Governing Board	11,763.62	31,225.33	197,400.00	5,004.66	13,306.40	84,600.00	-	-	-	282,000.00	237,468.27
2000 - General Administration	77,536.63	143,738.90	954,600.00	32,172.94	60,545.26	409,400.00	-	-	-	1,364,000.00	1,159,715.84
2100 - Human Resources	68,241.57	1,717,860.76	2,823,800.00	29,246.29	736,225.85	1,210,200.00	-	-	-	4,034,000.00	1,579,913.39
2200 - Public Affairs	62,406.09	140,369.91	1,141,700.00	26,745.36	60,158.44	489,300.00	-	-	-	1,631,000.00	1,430,471.65
2300 - Conservation	22,835.66	41,035.96	658,000.00	-	-	-	-	-	-	658,000.00	616,964.04
3000 - Finance & Accounting	89,694.48	227,497.52	1,113,700.00	38,186.15	109,480.59	477,300.00	-	-	-	1,591,000.00	1,254,021.89
3200 - Information Technology	71,440.91	249,831.52	1,384,600.00	30,617.40	107,070.63	593,400.00	-	-	-	1,978,000.00	1,621,097.85
3300 - Customer Service	104,715.93	319,199.36	1,666,000.00	44,310.10	132,719.42	714,000.00	-	-	-	2,380,000.00	1,928,081.22
3400 - Meter Services	29,009.64	71,696.43	315,000.00	-	-	-	-	-	-	315,000.00	243,303.57
4000 - Engineering	67,771.48	106,084.32	1,106,000.00	26,007.79	36,773.11	474,000.00	-	-	-	1,580,000.00	1,437,142.57
5000 - Water Production	158,954.41	1,043,615.56	6,207,000.00	-	-	-	-	-	-	6,207,000.00	5,163,384.44
5100 - Water Treatment	88,046.42	278,826.61	1,735,000.00	-	-	-	-	-	-	1,735,000.00	1,456,173.39
5200 - Water Quality	52,639.34	135,748.75	607,000.00	-	-	-	-	-	-	607,000.00	471,251.25
6000 - Maintenance Administration	39,748.33	95,504.82	443,700.00	4,416.34	10,582.00	49,300.00	-	-	-	493,000.00	386,913.18
6100 - Water Maintenance	334,959.99	703,665.79	3,924,000.00	-	-	-	-	-	-	3,924,000.00	3,220,334.21
6200 - Wastewater Collection	-	-	-	64,193.09	168,727.96	990,000.00	-	-	-	990,000.00	821,272.04
6300 - Water Reclamation	-	-	-	-	-	-	654,618.06	1,474,096.89	10,512,000.00	10,512,000.00	9,037,903.11
7000 - Facilities Maintenance	114,187.08	481,029.33	1,584,800.00	45,091.25	196,063.70	679,200.00	-	126.48	-	2,264,000.00	1,586,780.49
7100 - Fleet Maintenance	40,009.82	88,664.76	651,700.00	17,121.34	37,791.16	279,300.00	-	-	-	931,000.00	804,544.08
8000 - Capital	13,849.64	56,851.68	2,265,000.00	5,935.56	5,935.56	480,000.00	-	360.00	7,731,000.00	10,476,000.00	10,412,852.76
Total Surplus (Deficit):	**$ 2,176,032.53**	**$ 1,882,005.15**	**$ 2,736,000.00**	**$ 344,974.10**	**$ (105,749.39)**	**$ 175,000.00**	**$ 660,169.64**	**$ 1,361,438.62**	**$ 26,000.00**	**$ 2,937,000.00**	**$ (200,694.38)**

Program Expense Detail Budget-to-Actual
Month Ended August 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
Revenue											
Water Sales	$ 2,012,959.92	$ 4,348,409.27	$ 18,900,000.00	$ -	$ -	$ -	$ -	$ -	$ 1,200,000.00	$ 20,100,000.00	$ 15,751,590.73
Meter Charges	946,284.62	1,890,263.40	11,425,000.00	-	-	-	-	-	-	11,425,000.00	9,534,736.60
Penalties	58,516.02	102,145.92	360,000.00	1,887.47	3,474.28	130,000.00	3,623.74	6,563.11	90,000.00	580,000.00	467,816.69
Wastewater System Charges	-	-	-	577,991.27	1,162,855.06	6,870,000.00	-	-	-	6,870,000.00	5,707,144.94
Wastewater Treatment Charges	-	-	-	-	-	-	1,173,605.58	2,374,784.80	13,820,000.00	13,820,000.00	11,445,215.20
Other Operating Revenue	564,632.90	1,504,758.78	30,000.00	133,579.55	417,923.55	5,000.00	137,558.38	454,674.08	1,109,000.00	1,144,000.00	(1,233,356.41)
Non Operating Revenue	41,450.11	(31,124.91)	800,000.00	564.08	(14,622.20)	100,000.00	-	-	2,050,000.00	2,950,000.00	2,995,747.11
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**3,623,843.57**	**7,814,452.46**	**31,515,000.00**	**714,022.37**	**1,569,630.69**	**7,105,000.00**	**1,314,787.70**	**2,836,021.99**	**18,269,000.00**	**56,889,000.00**	**44,668,894.86**
Program: 1000 - Governing Board											
Labor	$ 7,154.00	$ 14,273.33	$ 107,800.00	$ 3,066.00	$ 6,117.13	$ 46,200.00	$ -	$ -	$ -	$ 154,000.00	$ 133,609.54
Benefits	4,523.52	16,343.25	65,100.00	1,938.66	7,004.28	27,900.00	-	-	-	93,000.00	69,652.47
Materials and Supplies	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	-	-	4,900.00	-	-	2,100.00	-	-	-	7,000.00	7,000.00
Professional Development	86.10	608.75	17,500.00	-	184.99	7,500.00	-	-	-	25,000.00	24,206.26
Program: 1000 - Governing Board Total:	**11,763.62**	**31,225.33**	**197,400.00**	**5,004.66**	**13,306.40**	**84,600.00**	**-**	**-**	**-**	**282,000.00**	**237,468.27**
Program: 2000 - General Administration											
Labor	48,191.07	64,245.72	453,600.00	20,653.33	27,533.86	194,400.00	-	-	-	648,000.00	556,220.42
Temporary Labor	1,833.62	3,340.32	21,000.00	785.86	1,431.60	9,000.00	-	-	-	30,000.00	25,228.08
Overtime	321.32	408.95	2,800.00	137.71	175.27	1,200.00	-	-	-	4,000.00	3,415.78
Benefits	11,861.99	57,232.10	197,400.00	4,026.63	23,470.91	84,600.00	-	-	-	282,000.00	201,296.99
Materials and Supplies	74.29	199.77	4,200.00	31.84	85.61	1,800.00	-	-	-	6,000.00	5,714.62
Contract Services	15,105.66	16,718.82	172,200.00	6,473.85	7,165.20	73,800.00	-	-	-	246,000.00	222,115.98
Utilities	148.68	297.36	2,800.00	63.72	127.44	1,200.00	-	-	-	4,000.00	3,575.20
Professional Development	-	1,295.86	100,600.00	-	555.37	43,400.00	-	-	-	144,000.00	142,148.77
Program: 2000 - General Administration Total:	**77,536.63**	**143,738.90**	**954,600.00**	**32,172.94**	**60,545.26**	**409,400.00**	**-**	**-**	**-**	**1,364,000.00**	**1,159,715.84**
Program: 2100 - Human Resources											
Labor	27,596.75	36,829.38	257,600.00	11,827.17	15,784.01	110,400.00	-	-	-	368,000.00	315,386.61
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	128.19	185.16	2,100.00	54.94	79.36	900.00	-	-	-	3,000.00	2,735.48
Benefits	7,213.80	88,556.70	162,400.00	3,091.54	37,952.71	69,600.00	-	-	-	232,000.00	105,490.59
Materials and Supplies	-	365.62	6,300.00	-	156.69	2,700.00	-	-	-	9,000.00	8,477.69
Contract Services	25,182.66	62,392.65	254,100.00	10,792.57	26,739.70	108,900.00	-	-	-	363,000.00	273,867.65
Utilities	81.45	162.90	1,400.00	34.91	69.82	600.00	-	-	-	2,000.00	1,767.28
Professional Development	-	3,271.70	37,800.00	-	1,402.16	16,200.00	-	-	-	54,000.00	49,326.14
Other	8,038.72	1,526,096.65	2,102,100.00	3,445.16	654,041.40	900,900.00	-	-	-	3,003,000.00	822,861.95
Program: 2100 - Human Resources Total:	**68,241.57**	**1,717,860.76**	**2,823,800.00**	**29,246.29**	**736,225.85**	**1,210,200.00**	**-**	**-**	**-**	**4,034,000.00**	**1,579,913.39**
Program: 2200 - Public Affairs											
Labor	43,315.44	57,697.18	401,800.00	18,563.76	24,727.37	172,200.00	-	-	-	574,000.00	491,575.45
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	479.91	479.91	11,900.00	205.67	205.67	5,100.00	-	-	-	17,000.00	16,314.42
Benefits	8,303.52	43,026.56	118,300.00	3,558.55	18,439.82	50,700.00	-	-	-	169,000.00	107,533.62
Materials and Supplies	677.83	2,542.06	81,900.00	290.50	1,089.46	35,100.00	-	-	-	117,000.00	113,368.48
Contract Services	9,441.99	33,957.33	460,600.00	4,046.56	14,553.17	197,400.00	-	-	-	658,000.00	609,489.50
Utilities	187.40	681.93	26,600.00	80.32	292.26	11,400.00	-	-	-	38,000.00	37,025.81
Professional Development	-	1,984.94	40,600.00	-	850.69	17,400.00	-	-	-	58,000.00	55,164.37
Program: 2200 - Public Affairs Total:	**62,406.09**	**140,369.91**	**1,141,700.00**	**26,745.36**	**60,158.44**	**489,300.00**	**-**	**-**	**-**	**1,631,000.00**	**1,430,471.65**
Program: 2300 - Conservation											
Labor	13,800.00	18,385.06	126,000.00	-	-	-	-	-	-	126,000.00	107,614.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	258.75	258.75	7,000.00	-	-	-	-	-	-	7,000.00	6,741.25
Benefits	3,727.59	6,856.53	45,000.00	-	-	-	-	-	-	45,000.00	38,143.47
Materials and Supplies	-	200.00	57,000.00	-	-	-	-	-	-	57,000.00	56,800.00
Contract Services	149.79	2,672.63	307,000.00	-	-	-	-	-	-	307,000.00	304,327.37
Utilities	38.34	76.68	16,000.00	-	-	-	-	-	-	16,000.00	15,923.32
Professional Development	-	-	15,000.00	-	-	-	-	-	-	15,000.00	15,000.00
Other	4,861.19	12,586.31	85,000.00	-	-	-	-	-	-	85,000.00	72,413.69
Program: 2300 - Conservation Total:	**22,835.66**	**41,035.96**	**658,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**658,000.00**	**616,964.04**
Program: 3000 - Finance & Accounting											
Labor	66,264.80	88,378.89	613,900.00	28,399.22	37,876.69	263,100.00	-	-	-	877,000.00	750,744.42
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	3,297.30	3,894.09	9,100.00	1,413.13	1,668.90	3,900.00	-	-	-	13,000.00	7,437.01
Benefits	16,651.10	123,963.26	301,000.00	7,135.72	65,638.87	129,000.00	-	-	-	430,000.00	240,397.87
Materials and Supplies	111.76	1,128.21	4,900.00	47.89	483.50	2,100.00	-	-	-	7,000.00	5,388.29
Contract Services	3,275.22	5,590.47	157,500.00	1,149.78	1,865.81	67,500.00	-	-	-	225,000.00	217,543.72
Utilities	94.30	188.60	2,800.00	40.41	80.82	1,200.00	-	-	-	4,000.00	3,730.58
Professional Development	-	4,354.00	24,500.00	-	1,866.00	10,500.00	-	-	-	35,000.00	28,780.00
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance & Accounting Total:	**89,694.48**	**227,497.52**	**1,113,700.00**	**38,186.15**	**109,480.59**	**477,300.00**	**-**	**-**	**-**	**1,591,000.00**	**1,254,021.89**

Program Expense Detail Budget-to-Actual
Month Ended August 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
Program: 3200 - Information Technology											
Labor	39,537.25	52,685.27	392,000.00	16,944.55	22,579.46	168,000.00	-	-	-	560,000.00	484,735.27
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	11,928.63	122,569.12	247,100.00	5,112.10	52,529.49	105,900.00	-	-	-	353,000.00	177,901.39
Materials and Supplies	1,353.47	3,227.59	56,700.00	580.07	1,383.28	24,300.00	-	-	-	81,000.00	76,389.13
Contract Services	17,625.58	67,308.47	668,500.00	7,553.83	28,846.51	286,500.00	-	-	-	955,000.00	858,845.02
Utilities	995.98	1,991.99	8,400.00	426.85	853.71	3,600.00	-	-	-	12,000.00	9,154.30
Professional Development	-	2,049.08	11,900.00	-	878.18	5,100.00	-	-	-	17,000.00	14,072.74
Program: 3200 - Information Technology Total:	**71,440.91**	**249,831.52**	**1,384,600.00**	**30,617.40**	**107,070.63**	**593,400.00**	**-**	**-**	**-**	**1,978,000.00**	**1,621,097.85**
Program: 3300 - Customer Service											
Labor	55,540.51	73,910.99	506,100.00	23,803.09	31,676.14	216,900.00	-	-	-	723,000.00	617,412.87
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	532.52	549.76	7,700.00	228.24	235.63	3,300.00	-	-	-	11,000.00	10,214.61
Benefits	16,116.16	99,977.90	244,300.00	6,906.60	42,847.16	104,700.00	-	-	-	349,000.00	206,174.94
Materials and Supplies	167.66	425.69	4,900.00	71.85	182.44	2,100.00	-	-	-	7,000.00	6,391.87
Contract Services	31,034.06	123,123.09	737,800.00	13,300.32	52,767.06	316,200.00	-	-	-	1,054,000.00	878,109.85
Utilities	1,125.04	13,774.95	149,800.00	-	4,973.61	64,200.00	-	-	-	214,000.00	195,251.44
Professional Development	-	87.22	11,200.00	-	37.38	4,800.00	-	-	-	16,000.00	15,875.40
Other	199.98	7,349.76	4,200.00	-	-	1,800.00	-	-	-	6,000.00	(1,349.76)
Program: 3300 - Customer Service Total:	**104,715.93**	**319,199.36**	**1,666,000.00**	**44,310.10**	**132,719.42**	**714,000.00**	**-**	**-**	**-**	**2,380,000.00**	**1,928,081.22**
Program: 3400 - Meter Services											
Labor	20,342.40	27,214.67	186,000.00	-	-	-	-	-	-	186,000.00	158,785.33
Overtime	1,589.25	1,970.67	6,000.00	-	-	-	-	-	-	6,000.00	4,029.33
Benefits	6,826.91	41,022.45	109,000.00	-	-	-	-	-	-	109,000.00	67,977.55
Materials and Supplies	-	34.80	4,000.00	-	-	-	-	-	-	4,000.00	3,965.20
Contract Services	136.72	1,225.12	8,000.00	-	-	-	-	-	-	8,000.00	6,774.88
Utilities	114.36	228.72	2,000.00	-	-	-	-	-	-	2,000.00	1,771.28
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**29,009.64**	**71,696.43**	**315,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**315,000.00**	**243,303.57**
Program: 4000 - Engineering											
Labor	50,086.39	64,927.79	474,600.00	21,465.61	28,619.48	203,400.00	-	-	-	678,000.00	584,452.73
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	10,019.14	18,106.61	112,700.00	4,293.88	7,759.98	48,300.00	-	-	-	161,000.00	135,133.41
Materials and Supplies	67.88	143.89	4,200.00	29.09	61.67	1,800.00	-	-	-	6,000.00	5,794.44
Contract Services	778.00	2,931.00	436,800.00	162.00	162.00	187,200.00	-	-	-	624,000.00	620,907.00
Utilities	6,820.07	19,870.04	68,600.00	57.21	124.98	29,400.00	-	-	-	98,000.00	78,004.98
Professional Development	-	104.99	9,100.00	-	45.00	3,900.00	-	-	-	13,000.00	12,850.01
Program: 4000 - Engineering Total:	**67,771.48**	**106,084.32**	**1,106,000.00**	**26,007.79**	**36,773.11**	**474,000.00**	**-**	**-**	**-**	**1,580,000.00**	**1,437,142.57**
Program: 5000 - Water Production											
Labor	99,719.36	134,558.95	920,000.00	-	-	-	-	-	-	920,000.00	785,441.05
Overtime	9,792.04	11,754.52	89,000.00	-	-	-	-	-	-	89,000.00	77,245.48
Standby	4,089.68	5,543.41	47,000.00	-	-	-	-	-	-	47,000.00	41,456.59
Benefits	26,047.30	183,494.70	419,000.00	-	-	-	-	-	-	419,000.00	235,505.30
Water Supply	-	251,600.00	823,000.00	-	-	-	-	-	-	823,000.00	571,400.00
Materials and Supplies	14,687.59	62,399.00	288,000.00	-	-	-	-	-	-	288,000.00	225,601.00
Contract Services	1,818.42	24,007.82	511,000.00	-	-	-	-	-	-	511,000.00	486,992.18
Utilities	1,900.49	368,989.88	3,099,000.00	-	-	-	-	-	-	3,099,000.00	2,730,010.12
Professional Development	899.53	1,267.28	11,000.00	-	-	-	-	-	-	11,000.00	9,732.72
Program: 5000 - Water Production Total:	**158,954.41**	**1,043,615.56**	**6,207,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**6,207,000.00**	**5,163,384.44**
Program: 5100 - Water Treatment											
Labor	33,955.20	45,796.42	312,000.00	-	-	-	-	-	-	312,000.00	266,203.58
Overtime	2,211.98	3,195.08	39,000.00	-	-	-	-	-	-	39,000.00	35,804.92
Benefits	8,732.20	110,843.53	192,000.00	-	-	-	-	-	-	192,000.00	81,156.47
Materials and Supplies	2,782.65	37,154.40	285,000.00	-	-	-	-	-	-	285,000.00	247,845.60
Contract Services	1,658.87	11,223.04	664,000.00	-	-	-	-	-	-	664,000.00	652,776.96
Utilities	38,705.52	70,614.14	243,000.00	-	-	-	-	-	-	243,000.00	172,385.86
Program: 5100 - Water Treatment Total:	**88,046.42**	**278,826.61**	**1,735,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,735,000.00**	**1,456,173.39**
Program: 5200 - Water Quality											
Labor	32,133.61	42,787.41	267,000.00	-	-	-	-	-	-	267,000.00	224,212.59
Overtime	286.54	286.54	12,000.00	-	-	-	-	-	-	12,000.00	11,713.46
Benefits	8,807.56	63,438.99	131,000.00	-	-	-	-	-	-	131,000.00	67,561.01
Materials and Supplies	5,432.55	8,039.69	29,000.00	-	-	-	-	-	-	29,000.00	20,960.31
Contract Services	5,979.08	20,665.16	159,000.00	-	-	-	-	-	-	159,000.00	138,334.84
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	-	530.96	7,000.00	-	-	-	-	-	-	7,000.00	6,469.04
Program: 5200 - Water Quality Total:	**52,639.34**	**135,748.75**	**607,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**607,000.00**	**471,251.25**

Program Expense Detail Budget-to-Actual
Month Ended August 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
Program: 6000 - Maintenance Administration											
Labor	23,710.75	31,572.70	212,400.00	2,634.53	3,508.07	23,600.00	-	-	-	236,000.00	200,919.23
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	272.93	272.93	1,800.00	30.33	30.33	200.00	-	-	-	2,000.00	1,696.74
Standby	4,958.18	6,192.95	49,500.00	550.92	688.12	5,500.00	-	-	-	55,000.00	48,118.93
Benefits	8,043.36	52,403.06	117,900.00	893.54	5,822.35	13,100.00	-	-	-	131,000.00	72,774.59
Materials and Supplies	-	-	2,700.00	-	-	300.00	-	-	-	3,000.00	3,000.00
Contract Services	80.24	159.49	1,800.00	8.92	17.72	200.00	-	-	-	2,000.00	1,822.79
Utilities	2,682.87	4,357.56	36,900.00	298.10	484.18	4,100.00	-	-	-	41,000.00	36,158.26
Professional Development	-	546.13	20,700.00	-	31.23	2,300.00	-	-	-	23,000.00	22,422.64
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 6000 - Maintenance Administration Total:	**39,748.33**	**95,504.82**	**443,700.00**	**4,416.34**	**10,582.00**	**49,300.00**	**-**	**-**	**-**	**493,000.00**	**386,913.18**
Program: 6100 - Water Maintenance											
Labor	148,488.89	178,654.34	1,292,000.00	-	-	-	-	-	-	1,292,000.00	1,113,345.66
Overtime	67,855.21	78,006.93	430,000.00	-	-	-	-	-	-	430,000.00	351,993.07
Benefits	48,315.00	222,295.84	623,000.00	-	-	-	-	-	-	623,000.00	400,704.16
Materials and Supplies	58,474.75	98,159.51	947,000.00	-	-	-	-	-	-	947,000.00	848,840.49
Contract Services	11,826.14	126,500.19	632,000.00	-	-	-	-	-	-	632,000.00	505,499.81
Utilities	-	48.98	-	-	-	-	-	-	-	-	(48.98)
Program: 6100 - Water Maintenance Total:	**334,959.99**	**703,665.79**	**3,924,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,924,000.00**	**3,220,334.21**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	41,479.21	50,538.82	411,000.00	-	-	-	411,000.00	360,461.18
Overtime	-	-	-	2,009.73	2,150.10	11,000.00	-	-	-	11,000.00	8,849.90
Benefits	-	-	-	8,128.71	55,545.48	187,000.00	-	-	-	187,000.00	131,454.52
Materials and Supplies	-	-	-	-	12,377.92	38,000.00	-	-	-	38,000.00	25,622.08
Contract Services	-	-	-	12,575.44	48,115.64	343,000.00	-	-	-	343,000.00	294,884.36
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**64,193.09**	**168,727.96**	**990,000.00**	**-**	**-**	**-**	**990,000.00**	**821,272.04**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	122,974.34	169,075.49	1,301,000.00	1,301,000.00	1,131,924.51
Temporary Labor	-	-	-	-	-	-	9,390.10	21,226.15	-	-	(21,226.15)
Overtime	-	-	-	-	-	-	38,576.05	49,209.88	280,000.00	280,000.00	230,790.12
Standby	-	-	-	-	-	-	6,105.76	7,860.56	65,000.00	65,000.00	57,139.44
Benefits	-	-	-	-	-	-	35,042.78	252,570.91	608,000.00	608,000.00	355,429.09
Materials and Supplies	-	-	-	-	-	-	53,489.82	94,585.29	2,008,000.00	2,008,000.00	1,913,414.71
Contract Services	-	-	-	-	-	-	109,293.57	333,925.83	4,344,000.00	4,344,000.00	4,010,074.17
Utilities	-	-	-	-	-	-	279,745.64	545,320.96	1,894,000.00	1,894,000.00	1,348,679.04
Professional Development	-	-	-	-	-	-	-	321.82	12,000.00	12,000.00	11,678.18
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**654,618.06**	**1,474,096.89**	**10,512,000.00**	**10,512,000.00**	**9,037,903.11**
Program: 7000 - Facilities Maintenance											
Labor	18,619.81	24,724.68	217,000.00	7,979.87	10,590.83	93,000.00	-	113.88	-	310,000.00	274,570.61
Overtime	1,651.14	1,721.90	9,800.00	707.63	737.96	4,200.00	-	-	-	14,000.00	11,540.14
Benefits	5,592.86	43,213.92	120,400.00	2,396.92	18,659.61	51,600.00	-	12.60	-	172,000.00	110,113.87
Materials and Supplies	7,540.36	11,537.80	66,500.00	3,231.59	4,944.78	28,500.00	-	-	-	95,000.00	78,517.42
Contract Services	69,003.08	362,101.78	893,900.00	27,263.12	149,339.03	383,100.00	-	-	-	1,277,000.00	765,559.19
Utilities	11,779.83	37,729.25	275,100.00	3,512.12	11,791.49	117,900.00	-	-	-	393,000.00	343,479.26
Professional Development	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**114,187.08**	**481,029.33**	**1,584,800.00**	**45,091.25**	**196,063.70**	**679,200.00**	**-**	**126.48**	**-**	**2,264,000.00**	**1,586,780.49**
Program: 7100 - Fleet Maintenance											
Labor	8,673.84	11,551.47	79,800.00	3,717.36	4,950.63	34,200.00	-	-	-	114,000.00	97,497.90
Overtime	731.87	921.61	2,100.00	313.65	394.97	900.00	-	-	-	3,000.00	1,683.42
Benefits	2,454.23	4,556.00	30,100.00	1,051.83	1,812.68	12,900.00	-	-	-	43,000.00	36,631.32
Materials and Supplies	1,169.63	22,086.21	126,000.00	501.25	9,465.52	54,000.00	-	-	-	180,000.00	148,448.27
Contract Services	11,329.76	22,768.98	214,200.00	4,855.62	9,758.15	91,800.00	-	-	-	306,000.00	273,472.87
Utilities	15,650.49	26,681.49	196,700.00	6,681.63	11,409.21	84,300.00	-	-	-	281,000.00	242,909.30
Professional Development	-	99.00	2,800.00	-	-	1,200.00	-	-	-	4,000.00	3,901.00
Program: 7100 - Fleet Maintenance Total:	**40,009.82**	**88,664.76**	**651,700.00**	**17,121.34**	**37,791.16**	**279,300.00**	**-**	**-**	**-**	**931,000.00**	**804,544.08**
						-			-	-	
Program: 8000 - Capital											
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	47,377.18	88,346.99	-	-	-	-	-	-	-	-	(88,346.99)
Capital Outlay	13,849.64	56,851.68	-	5,935.56	5,935.56	-	-	-	-	-	(62,787.24)
Accounting Income Add back	(47,377.18)	(88,346.99)	-	-	-	-	-	-	-	-	88,346.99
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	**13,849.64**	**56,851.68**	**2,265,000.00**	**5,935.56**	**5,935.56**	**480,000.00**	**-**	**360.00**	**7,731,000.00**	**10,476,000.00**	**10,412,852.76**
Total Surplus (Deficit):	**$ 2,176,032.53**	**$ 1,882,005.15**	**$ 2,736,000.00**	**$ 344,974.10**	**$ (105,749.39)**	**$ 175,000.00**	**$ 660,169.64**	**$ 1,361,438.62**	**$ 26,000.00**	**$ 2,937,000.00**	**$ (200,694.38)**