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

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 239,330.07	$ 3,305,461.62	$ 3,183,389.44	$ 6,728,181.13
Investments	14,321,642.85	1,981,583.22	-	16,303,226.07
Accounts Receivable, Net	6,418,233.19	372,123.37	759,400.76	7,549,757.32
Other Receivables	6,397,802.61	1,173.53	-	6,398,976.14
Due from Other Governments	-	-	4,202,025.64	4,202,025.64
Inventory	1,587,542.26	6,721.16	-	1,594,263.42
Prepaid Expenses	606,080.58	55,624.41	-	661,704.99
Total Current Assets:	29,570,631.56	5,722,687.31	8,144,815.84	43,438,134.71
Non-Current Assets:				
Restricted Cash and Cash Equivalents	8,901,194.00	3,861,870.29	3,506,511.43	16,269,575.72
Capital Assets not being Depreciated	8,689,684.32	3,602,432.83	2,047,181.92	14,339,299.07
Capital Assets, Net	108,028,390.45	27,040,879.33	170,637,036.68	305,706,306.46
Total Non-Current Assets:	125,619,268.77	34,505,182.45	176,190,730.03	336,315,181.25
Total Assets:	155,189,900.33	40,227,869.76	184,335,545.87	379,753,315.96
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:	**160,272,800.56**	**42,427,403.43**	**184,335,545.87**	**387,035,749.86**
Current Liabilities:				
Accounts Payable and Accrued Expenses	4,022,257.99	30,904.88	1,544,299.00	5,597,461.87
Due to Water Fund	-	-	-	-
Due to Sewer Fund	-	-	-	-
Due to Reclamation Fund	-	-	-	-
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,574,819.11	-	-	1,574,819.11
Construction Advances and Retentions	223,280.15	3,500.01	21,176.50	247,956.66
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:	7,515,924.93	332,850.07	6,197,364.55	14,046,139.55
Non-Current Liabilities:				
Compensated Absences, less current portion	788,421.16	253,649.60	227,817.71	1,269,888.47
Net Pension Liability	10,261,639.42	4,351,668.00	-	14,613,307.42
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:	44,515,765.47	10,584,658.10	170,703,032.62	225,803,456.19
Total Liabilities:	52,031,690.40	10,917,508.17	176,900,397.17	239,849,595.74
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	689,036.80	295,301.20	-	984,338.00
Total Liabilities and Deferred Inflows of Resources:	**52,720,727.20**	**11,212,809.37**	**176,900,397.17**	**240,833,933.74**
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	4,190,608.89	855,608.32	1,521,234.29	6,567,451.50
Total Expense	4,484,636.27	1,306,331.81	819,965.31	6,610,933.39
Revenues Over/Under Expenses	**(294,027.38)**	**(450,723.49)**	**701,268.98**	**(43,481.89)**
Total Equity and Current Surplus (Deficit):	**107,552,073.36**	**31,214,594.06**	**7,435,148.70**	**146,201,816.12**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 160,272,800.56**	**$ 42,427,403.43**	**$ 184,335,545.87**	**$ 387,035,749.86**

Revenue and Expense Budget-to-Actual by Category
Month Ended July 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	$ 2,335,449.35	$ 2,335,449.35	$ 18,900,000.00	$ -	$ -	$ -	$ -	$ -	$ 1,200,000.00	$ 20,100,000.00	$ 17,764,550.65
Meter Charges	943,978.78	943,978.78	11,425,000.00	-	-	-	-	-	-	11,425,000.00	10,481,021.22
Penalties	43,629.90	43,629.90	360,000.00	1,586.81	1,586.81	130,000.00	2,939.37	2,939.37	90,000.00	580,000.00	531,843.92
Wastewater System Charges	-	-	-	584,863.79	584,863.79	6,870,000.00	-	-	-	6,870,000.00	6,285,136.21
Wastewater Treatment Charges	-	-	-	-	-	-	1,201,179.22	1,201,179.22	13,820,000.00	13,820,000.00	12,618,820.78
Other Operating Revenue	940,125.88	940,125.88	30,000.00	284,344.00	284,344.00	5,000.00	317,115.70	317,115.70	1,109,000.00	1,144,000.00	(397,585.58)
Non Operating Revenue	(72,575.02)	(72,575.02)	800,000.00	(15,186.28)	(15,186.28)	100,000.00	-	-	2,050,000.00	2,950,000.00	3,037,761.30
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**4,190,608.89**	**4,190,608.89**	**31,515,000.00**	**855,608.32**	**855,608.32**	**7,105,000.00**	**1,521,234.29**	**1,521,234.29**	**18,269,000.00**	**56,889,000.00**	**50,321,548.50**
Expense by Category											
Labor	231,064.18	231,064.18	6,819,600.00	63,968.79	63,968.79	1,936,400.00	46,215.03	46,215.03	1,301,000.00	10,057,000.00	9,715,752.00
Benefits	1,092,792.62	1,092,792.62	3,237,800.00	288,973.08	288,973.08	886,200.00	217,540.73	217,540.73	608,000.00	4,732,000.00	3,132,693.57
Contract Services	678,920.77	678,920.77	6,283,300.00	251,147.98	251,147.98	2,057,700.00	224,632.26	224,632.26	4,344,000.00	12,685,000.00	11,530,298.99
Professional Development	15,214.28	15,214.28	311,800.00	5,851.00	5,851.00	113,200.00	321.82	321.82	12,000.00	437,000.00	415,612.90
Overtime	14,440.88	14,440.88	628,200.00	552.74	552.74	29,800.00	10,633.83	10,633.83	280,000.00	938,000.00	912,372.55
Materials and Supplies	155,103.82	155,103.82	1,970,400.00	25,446.79	25,446.79	191,600.00	41,095.47	41,095.47	2,008,000.00	4,170,000.00	3,948,353.92
Utilities	465,369.65	465,369.65	4,131,100.00	19,012.25	19,012.25	317,900.00	265,575.32	265,575.32	1,894,000.00	6,343,000.00	5,593,042.78
Temporary Labor	1,506.70	1,506.70	21,000.00	645.74	645.74	9,000.00	11,836.05	11,836.05	-	30,000.00	16,011.51
Other	1,532,932.83	1,532,932.83	2,191,300.00	650,596.24	650,596.24	902,700.00	-	-	-	3,094,000.00	910,470.93
Standby	2,688.50	2,688.50	96,500.00	137.20	137.20	5,500.00	1,754.80	1,754.80	65,000.00	167,000.00	162,419.50
Water Supply	251,600.00	251,600.00	823,000.00	-	-	-	-	-	-	823,000.00	571,400.00
Debt Service	-	-	2,265,000.00	-	-	480,000.00	360.00	360.00	7,731,000.00	10,476,000.00	10,475,640.00
Capital Improvement	40,969.81	40,969.81	-	-	-	-	-	-	-	-	(40,969.81)
Capital Outlay	43,002.04	43,002.04	-	-	-	-	-	-	-	-	(43,002.04)
Accounting Income Add back	(40,969.81)	(40,969.81)	-	-	-	-	-	-	-	-	40,969.81
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	**4,484,636.27**	**4,484,636.27**	**28,779,000.00**	**1,306,331.81**	**1,306,331.81**	**6,930,000.00**	**819,965.31**	**819,965.31**	**18,243,000.00**	**53,952,000.00**	**47,341,066.61**
Total Surplus (Deficit):	**$ (294,027.38)**	**$ (294,027.38)**	**$ 2,736,000.00**	**$ (450,723.49)**	**$ (450,723.49)**	**$ 175,000.00**	**$ 701,268.98**	**$ 701,268.98**	**$ 26,000.00**	**$ 2,937,000.00**	**$ 2,980,481.89**

Revenue and Expense Budget-to-Actual by Program
Month Ended July 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	$ 2,335,449.35	$ 2,335,449.35	$ 18,900,000.00	$ -	$ -	$ -	$ -	$ -	$ 1,200,000.00	$ 20,100,000.00	$ 17,764,550.65
Meter Charges	943,978.78	943,978.78	11,425,000.00	-	-	-	-	-	-	11,425,000.00	10,481,021.22
Penalties	43,629.90	43,629.90	360,000.00	1,586.81	1,586.81	130,000.00	2,939.37	2,939.37	90,000.00	580,000.00	531,843.92
Wastewater System Charges	-	-	-	584,863.79	584,863.79	6,870,000.00	-	-	-	6,870,000.00	6,285,136.21
Wastewater Treatment Charges	-	-	-	-	-	-	1,201,179.22	1,201,179.22	13,820,000.00	13,820,000.00	12,618,820.78
Other Operating Revenue	940,125.88	940,125.88	30,000.00	284,344.00	284,344.00	5,000.00	317,115.70	317,115.70	1,109,000.00	1,144,000.00	(397,585.58)
Non Operating Revenue	(72,575.02)	(72,575.02)	800,000.00	(15,186.28)	(15,186.28)	100,000.00	-	-	2,050,000.00	2,950,000.00	3,037,761.30
Benefits	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**4,190,608.89**	**4,190,608.89**	**31,515,000.00**	**855,608.32**	**855,608.32**	**7,105,000.00**	**1,521,234.29**	**1,521,234.29**	**18,269,000.00**	**56,889,000.00**	**50,321,548.50**
1000 - Governing Board	19,461.71	19,461.71	197,400.00	8,301.74	8,301.74	84,600.00	-	-	-	282,000.00	254,236.55
2000 - General Administration	66,202.27	66,202.27	954,600.00	28,372.32	28,372.32	409,400.00	-	-	-	1,364,000.00	1,269,425.41
2100 - Human Resources	1,649,619.19	1,649,619.19	2,823,800.00	706,979.56	706,979.56	1,210,200.00	-	-	-	4,034,000.00	1,677,401.25
2200 - Public Affairs	77,963.82	77,963.82	1,141,700.00	33,413.08	33,413.08	489,300.00	-	-	-	1,631,000.00	1,519,623.10
2300 - Conservation	18,200.30	18,200.30	658,000.00	-	-	-	-	-	-	658,000.00	639,799.70
3000 - Finance & Accounting	137,803.04	137,803.04	1,113,700.00	71,294.44	71,294.44	477,300.00	-	-	-	1,591,000.00	1,381,902.52
3200 - Information Technology	178,390.61	178,390.61	1,384,600.00	76,453.23	76,453.23	593,400.00	-	-	-	1,978,000.00	1,723,156.16
3300 - Customer Service	214,483.43	214,483.43	1,666,000.00	88,409.32	88,409.32	714,000.00	-	-	-	2,380,000.00	2,077,107.25
3400 - Meter Services	42,686.79	42,686.79	315,000.00	-	-	-	-	-	-	315,000.00	272,313.21
4000 - Engineering	38,312.84	38,312.84	1,106,000.00	10,765.32	10,765.32	474,000.00	-	-	-	1,580,000.00	1,530,921.84
5000 - Water Production	884,661.15	884,661.15	6,207,000.00	-	-	-	-	-	-	6,207,000.00	5,322,338.85
5100 - Water Treatment	190,780.19	190,780.19	1,735,000.00	-	-	-	-	-	-	1,735,000.00	1,544,219.81
5200 - Water Quality	83,109.41	83,109.41	607,000.00	-	-	-	-	-	-	607,000.00	523,890.59
6000 - Maintenance Administration	55,756.49	55,756.49	443,700.00	6,165.66	6,165.66	49,300.00	-	-	-	493,000.00	431,077.85
6100 - Water Maintenance	368,705.80	368,705.80	3,924,000.00	-	-	-	-	-	-	3,924,000.00	3,555,294.20
6200 - Wastewater Collection	-	-	-	104,534.87	104,534.87	990,000.00	-	-	-	990,000.00	885,465.13
6300 - Water Reclamation	-	-	-	-	-	-	819,478.83	819,478.83	10,512,000.00	10,512,000.00	9,692,521.17
7000 - Facilities Maintenance	366,842.25	366,842.25	1,584,800.00	150,972.45	150,972.45	679,200.00	126.48	126.48	-	2,264,000.00	1,746,058.82
7100 - Fleet Maintenance	48,654.94	48,654.94	651,700.00	20,669.82	20,669.82	279,300.00	-	-	-	931,000.00	861,675.24
8000 - Capital	43,002.04	43,002.04	2,265,000.00	-	-	480,000.00	360.00	360.00	7,731,000.00	10,476,000.00	10,432,637.96
Total Surplus (Deficit):	**$ (294,027.38)**	**$ (294,027.38)**	**$ 2,736,000.00**	**$ (450,723.49)**	**$ (450,723.49)**	**$ 175,000.00**	**$ 701,268.98**	**$ 701,268.98**	**$ 26,000.00**	**$ 2,937,000.00**	**$ 2,980,481.89**

Program Expense Detail Budget-to-Actual
Month Ended July 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	$ 2,335,449.35	$ 2,335,449.35	$ 18,900,000.00	$ -	$ -	$ -	$ -	$ -	$ 1,200,000.00	$ 20,100,000.00	$ 17,764,550.65
Meter Charges	943,978.78	943,978.78	11,425,000.00	-	-	-	-	-	-	11,425,000.00	10,481,021.22
Penalties	43,629.90	43,629.90	360,000.00	1,586.81	1,586.81	130,000.00	2,939.37	2,939.37	90,000.00	580,000.00	531,843.92
Wastewater System Charges	-	-	-	584,863.79	584,863.79	6,870,000.00	-	-	-	6,870,000.00	6,285,136.21
Wastewater Treatment Charges	-	-	-	-	-	-	1,201,179.22	1,201,179.22	13,820,000.00	13,820,000.00	12,618,820.78
Other Operating Revenue	940,125.88	940,125.88	30,000.00	284,344.00	284,344.00	5,000.00	317,115.70	317,115.70	1,109,000.00	1,144,000.00	(397,585.58)
Non Operating Revenue	(72,575.02)	(72,575.02)	800,000.00	(15,186.28)	(15,186.28)	100,000.00	-	-	2,050,000.00	2,950,000.00	3,037,761.30
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**4,190,608.89**	**4,190,608.89**	**31,515,000.00**	**855,608.32**	**855,608.32**	**7,105,000.00**	**1,521,234.29**	**1,521,234.29**	**18,269,000.00**	**56,889,000.00**	**50,321,548.50**
Program: 1000 - Governing Board											
Labor	$ 7,119.33	$ 7,119.33	$ 107,800.00	$ 3,051.13	$ 3,051.13	$ 46,200.00	$ -	$ -	$ -	$ 154,000.00	$ 143,829.54
Benefits	11,819.73	11,819.73	65,100.00	5,065.62	5,065.62	27,900.00	-	-	-	93,000.00	76,114.65
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	522.65	522.65	17,500.00	184.99	184.99	7,500.00	-	-	-	25,000.00	24,292.36
Program: 1000 - Governing Board Total:	**19,461.71**	**19,461.71**	**197,400.00**	**8,301.74**	**8,301.74**	**84,600.00**	**-**	**-**	**-**	**282,000.00**	**254,236.55**
Program: 2000 - General Administration											
Labor	16,054.65	16,054.65	453,600.00	6,880.53	6,880.53	194,400.00	-	-	-	648,000.00	625,064.82
Temporary Labor	1,506.70	1,506.70	21,000.00	645.74	645.74	9,000.00	-	-	-	30,000.00	27,847.56
Overtime	87.63	87.63	2,800.00	37.56	37.56	1,200.00	-	-	-	4,000.00	3,874.81
Benefits	45,370.11	45,370.11	197,400.00	19,444.28	19,444.28	84,600.00	-	-	-	282,000.00	217,185.61
Materials and Supplies	125.48	125.48	4,200.00	53.77	53.77	1,800.00	-	-	-	6,000.00	5,820.75
Contract Services	1,613.16	1,613.16	172,200.00	691.35	691.35	73,800.00	-	-	-	246,000.00	243,695.49
Utilities	148.68	148.68	2,800.00	63.72	63.72	1,200.00	-	-	-	4,000.00	3,787.60
Professional Development	1,295.86	1,295.86	100,600.00	555.37	555.37	43,400.00	-	-	-	144,000.00	142,148.77
Program: 2000 - General Administration Total:	**66,202.27**	**66,202.27**	**954,600.00**	**28,372.32**	**28,372.32**	**409,400.00**	**-**	**-**	**-**	**1,364,000.00**	**1,269,425.41**
Program: 2100 - Human Resources											
Labor	9,232.63	9,232.63	257,600.00	3,956.84	3,956.84	110,400.00	-	-	-	368,000.00	354,810.53
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	56.97	56.97	2,100.00	24.42	24.42	900.00	-	-	-	3,000.00	2,918.61
Benefits	81,342.90	81,342.90	162,400.00	34,861.17	34,861.17	69,600.00	-	-	-	232,000.00	115,795.93
Materials and Supplies	365.62	365.62	6,300.00	156.69	156.69	2,700.00	-	-	-	9,000.00	8,477.69
Contract Services	37,209.99	37,209.99	254,100.00	15,947.13	15,947.13	108,900.00	-	-	-	363,000.00	309,842.88
Utilities	81.45	81.45	1,400.00	34.91	34.91	600.00	-	-	-	2,000.00	1,883.64
Professional Development	3,271.70	3,271.70	37,800.00	1,402.16	1,402.16	16,200.00	-	-	-	54,000.00	49,326.14
Other	1,518,057.93	1,518,057.93	2,102,100.00	650,596.24	650,596.24	900,900.00	-	-	-	3,003,000.00	834,345.83
Program: 2100 - Human Resources Total:	**1,649,619.19**	**1,649,619.19**	**2,823,800.00**	**706,979.56**	**706,979.56**	**1,210,200.00**	**-**	**-**	**-**	**4,034,000.00**	**1,677,401.25**
Program: 2200 - Public Affairs											
Labor	14,381.74	14,381.74	401,800.00	6,163.61	6,163.61	172,200.00	-	-	-	574,000.00	553,454.65
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	11,900.00	-	-	5,100.00	-	-	-	17,000.00	17,000.00
Benefits	34,723.04	34,723.04	118,300.00	14,881.27	14,881.27	50,700.00	-	-	-	169,000.00	119,395.69
Materials and Supplies	1,864.23	1,864.23	81,900.00	798.96	798.96	35,100.00	-	-	-	117,000.00	114,336.81
Contract Services	24,515.34	24,515.34	460,600.00	10,506.61	10,506.61	197,400.00	-	-	-	658,000.00	622,978.05
Utilities	494.53	494.53	26,600.00	211.94	211.94	11,400.00	-	-	-	38,000.00	37,293.53
Professional Development	1,984.94	1,984.94	40,600.00	850.69	850.69	17,400.00	-	-	-	58,000.00	55,164.37
Program: 2200 - Public Affairs Total:	**77,963.82**	**77,963.82**	**1,141,700.00**	**33,413.08**	**33,413.08**	**489,300.00**	**-**	**-**	**-**	**1,631,000.00**	**1,519,623.10**
Program: 2300 - Conservation											
Labor	4,585.06	4,585.06	126,000.00	-	-	-	-	-	-	126,000.00	121,414.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	7,000.00	-	-	-	-	-	-	7,000.00	7,000.00
Benefits	3,128.94	3,128.94	45,000.00	-	-	-	-	-	-	45,000.00	41,871.06
Materials and Supplies	200.00	200.00	57,000.00	-	-	-	-	-	-	57,000.00	56,800.00
Contract Services	2,522.84	2,522.84	307,000.00	-	-	-	-	-	-	307,000.00	304,477.16
Utilities	38.34	38.34	16,000.00	-	-	-	-	-	-	16,000.00	15,961.66
Professional Development	-	-	15,000.00	-	-	-	-	-	-	15,000.00	15,000.00
Other	7,725.12	7,725.12	85,000.00	-	-	-	-	-	-	85,000.00	77,274.88
Program: 2300 - Conservation Total:	**18,200.30**	**18,200.30**	**658,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**658,000.00**	**639,799.70**
Program: 3000 - Finance & Accounting											
Labor	22,114.09	22,114.09	613,900.00	9,477.47	9,477.47	263,100.00	-	-	-	877,000.00	845,408.44
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	596.79	596.79	9,100.00	255.77	255.77	3,900.00	-	-	-	13,000.00	12,147.44
Benefits	107,312.16	107,312.16	301,000.00	58,503.15	58,503.15	129,000.00	-	-	-	430,000.00	264,184.69
Materials and Supplies	1,016.45	1,016.45	4,900.00	435.61	435.61	2,100.00	-	-	-	7,000.00	5,547.94
Contract Services	2,315.25	2,315.25	157,500.00	716.03	716.03	67,500.00	-	-	-	225,000.00	221,968.72
Utilities	94.30	94.30	2,800.00	40.41	40.41	1,200.00	-	-	-	4,000.00	3,865.29
Professional Development	4,354.00	4,354.00	24,500.00	1,866.00	1,866.00	10,500.00	-	-	-	35,000.00	28,780.00
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance & Accounting Total:	**137,803.04**	**137,803.04**	**1,113,700.00**	**71,294.44**	**71,294.44**	**477,300.00**	**-**	**-**	**-**	**1,591,000.00**	**1,381,902.52**

Program Expense Detail Budget-to-Actual
Month Ended July 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	13,148.02	13,148.02	392,000.00	5,634.91	5,634.91	168,000.00	-	-	-	560,000.00	541,217.07
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	110,640.49	110,640.49	247,100.00	47,417.39	47,417.39	105,900.00	-	-	-	353,000.00	194,942.12
Materials and Supplies	1,874.12	1,874.12	56,700.00	803.21	803.21	24,300.00	-	-	-	81,000.00	78,322.67
Contract Services	49,682.89	49,682.89	668,500.00	21,292.68	21,292.68	286,500.00	-	-	-	955,000.00	884,024.43
Utilities	996.01	996.01	8,400.00	426.86	426.86	3,600.00	-	-	-	12,000.00	10,577.13
Professional Development	2,049.08	2,049.08	11,900.00	878.18	878.18	5,100.00	-	-	-	17,000.00	14,072.74
Program: 3200 - Information Technology Total:	**178,390.61**	**178,390.61**	**1,384,600.00**	**76,453.23**	**76,453.23**	**593,400.00**	**-**	**-**	**-**	**1,978,000.00**	**1,723,156.16**
Program: 3300 - Customer Service											
Labor	18,370.48	18,370.48	506,100.00	7,873.05	7,873.05	216,900.00	-	-	-	723,000.00	696,756.47
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	17.24	17.24	7,700.00	7.39	7.39	3,300.00	-	-	-	11,000.00	10,975.37
Benefits	83,861.74	83,861.74	244,300.00	35,940.56	35,940.56	104,700.00	-	-	-	349,000.00	229,197.70
Materials and Supplies	258.03	258.03	4,900.00	110.59	110.59	2,100.00	-	-	-	7,000.00	6,631.38
Contract Services	92,089.03	92,089.03	737,800.00	39,466.74	39,466.74	316,200.00	-	-	-	1,054,000.00	922,444.23
Utilities	12,649.91	12,649.91	149,800.00	4,973.61	4,973.61	64,200.00	-	-	-	214,000.00	196,376.48
Professional Development	87.22	87.22	11,200.00	37.38	37.38	4,800.00	-	-	-	16,000.00	15,875.40
Other	7,149.78	7,149.78	4,200.00	-	-	1,800.00	-	-	-	6,000.00	(1,149.78)
Program: 3300 - Customer Service Total:	**214,483.43**	**214,483.43**	**1,666,000.00**	**88,409.32**	**88,409.32**	**714,000.00**	**-**	**-**	**-**	**2,380,000.00**	**2,077,107.25**
Program: 3400 - Meter Services											
Labor	6,872.27	6,872.27	186,000.00	-	-	-	-	-	-	186,000.00	179,127.73
Overtime	381.42	381.42	6,000.00	-	-	-	-	-	-	6,000.00	5,618.58
Benefits	34,195.54	34,195.54	109,000.00	-	-	-	-	-	-	109,000.00	74,804.46
Materials and Supplies	34.80	34.80	4,000.00	-	-	-	-	-	-	4,000.00	3,965.20
Contract Services	1,088.40	1,088.40	8,000.00	-	-	-	-	-	-	8,000.00	6,911.60
Utilities	114.36	114.36	2,000.00	-	-	-	-	-	-	2,000.00	1,885.64
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**42,686.79**	**42,686.79**	**315,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**315,000.00**	**272,313.21**
Program: 4000 - Engineering											
Labor	14,841.40	14,841.40	474,600.00	7,153.87	7,153.87	203,400.00	-	-	-	678,000.00	656,004.73
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	8,087.47	8,087.47	112,700.00	3,466.10	3,466.10	48,300.00	-	-	-	161,000.00	149,446.43
Materials and Supplies	76.01	76.01	4,200.00	32.58	32.58	1,800.00	-	-	-	6,000.00	5,891.41
Contract Services	2,153.00	2,153.00	436,800.00	-	-	187,200.00	-	-	-	624,000.00	621,847.00
Utilities	13,049.97	13,049.97	68,600.00	67.77	67.77	29,400.00	-	-	-	98,000.00	84,882.26
Professional Development	104.99	104.99	9,100.00	45.00	45.00	3,900.00	-	-	-	13,000.00	12,850.01
Program: 4000 - Engineering Total:	**38,312.84**	**38,312.84**	**1,106,000.00**	**10,765.32**	**10,765.32**	**474,000.00**	**-**	**-**	**-**	**1,580,000.00**	**1,530,921.84**
Program: 5000 - Water Production											
Labor	34,839.59	34,839.59	920,000.00	-	-	-	-	-	-	920,000.00	885,160.41
Overtime	1,962.48	1,962.48	89,000.00	-	-	-	-	-	-	89,000.00	87,037.52
Standby	1,453.73	1,453.73	47,000.00	-	-	-	-	-	-	47,000.00	45,546.27
Benefits	157,447.40	157,447.40	419,000.00	-	-	-	-	-	-	419,000.00	261,552.60
Water Supply	251,600.00	251,600.00	823,000.00	-	-	-	-	-	-	823,000.00	571,400.00
Materials and Supplies	47,711.41	47,711.41	288,000.00	-	-	-	-	-	-	288,000.00	240,288.59
Contract Services	22,189.40	22,189.40	511,000.00	-	-	-	-	-	-	511,000.00	488,810.60
Utilities	367,089.39	367,089.39	3,099,000.00	-	-	-	-	-	-	3,099,000.00	2,731,910.61
Professional Development	367.75	367.75	11,000.00	-	-	-	-	-	-	11,000.00	10,632.25
Program: 5000 - Water Production Total:	**884,661.15**	**884,661.15**	**6,207,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**6,207,000.00**	**5,322,338.85**
Program: 5100 - Water Treatment											
Labor	11,841.22	11,841.22	312,000.00	-	-	-	-	-	-	312,000.00	300,158.78
Overtime	983.10	983.10	39,000.00	-	-	-	-	-	-	39,000.00	38,016.90
Benefits	102,111.33	102,111.33	192,000.00	-	-	-	-	-	-	192,000.00	89,888.67
Materials and Supplies	34,371.75	34,371.75	285,000.00	-	-	-	-	-	-	285,000.00	250,628.25
Contract Services	9,564.17	9,564.17	664,000.00	-	-	-	-	-	-	664,000.00	654,435.83
Utilities	31,908.62	31,908.62	243,000.00	-	-	-	-	-	-	243,000.00	211,091.38
Program: 5100 - Water Treatment Total:	**190,780.19**	**190,780.19**	**1,735,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,735,000.00**	**1,544,219.81**
Program: 5200 - Water Quality											
Labor	10,653.80	10,653.80	267,000.00	-	-	-	-	-	-	267,000.00	256,346.20
Overtime	-	-	12,000.00	-	-	-	-	-	-	12,000.00	12,000.00
Benefits	54,631.43	54,631.43	131,000.00	-	-	-	-	-	-	131,000.00	76,368.57
Materials and Supplies	2,607.14	2,607.14	29,000.00	-	-	-	-	-	-	29,000.00	26,392.86
Contract Services	14,686.08	14,686.08	159,000.00	-	-	-	-	-	-	159,000.00	144,313.92
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	530.96	530.96	7,000.00	-	-	-	-	-	-	7,000.00	6,469.04
Program: 5200 - Water Quality Total:	**83,109.41**	**83,109.41**	**607,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**607,000.00**	**523,890.59**

Program Expense Detail Budget-to-Actual
Month Ended July 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	7,861.95	7,861.95	212,400.00	873.54	873.54	23,600.00	-	-	-	236,000.00	227,264.51
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	-	-	-	2,000.00	2,000.00
Standby	1,234.77	1,234.77	49,500.00	137.20	137.20	5,500.00	-	-	-	55,000.00	53,628.03
Benefits	44,359.70	44,359.70	117,900.00	4,928.81	4,928.81	13,100.00	-	-	-	131,000.00	81,711.49
Materials and Supplies	-	-	2,700.00	-	-	300.00	-	-	-	3,000.00	3,000.00
Contract Services	79.25	79.25	1,800.00	8.80	8.80	200.00	-	-	-	2,000.00	1,911.95
Utilities	1,674.69	1,674.69	36,900.00	186.08	186.08	4,100.00	-	-	-	41,000.00	39,139.23
Professional Development	546.13	546.13	20,700.00	31.23	31.23	2,300.00	-	-	-	23,000.00	22,422.64
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 6000 - Maintenance Administration Total:	**55,756.49**	**55,756.49**	**443,700.00**	**6,165.66**	**6,165.66**	**49,300.00**	**-**	**-**	**-**	**493,000.00**	**431,077.85**
Program: 6100 - Water Maintenance											
Labor	30,165.45	30,165.45	1,292,000.00	-	-	-	-	-	-	1,292,000.00	1,261,834.55
Overtime	10,151.72	10,151.72	430,000.00	-	-	-	-	-	-	430,000.00	419,848.28
Benefits	173,980.84	173,980.84	623,000.00	-	-	-	-	-	-	623,000.00	449,019.16
Materials and Supplies	39,684.76	39,684.76	947,000.00	-	-	-	-	-	-	947,000.00	907,315.24
Contract Services	114,674.05	114,674.05	632,000.00	-	-	-	-	-	-	632,000.00	517,325.95
Utilities	48.98	48.98	-	-	-	-	-	-	-	-	(48.98)
Program: 6100 - Water Maintenance Total:	**368,705.80**	**368,705.80**	**3,924,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,924,000.00**	**3,555,294.20**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	9,059.61	9,059.61	411,000.00	-	-	-	411,000.00	401,940.39
Overtime	-	-	-	140.37	140.37	11,000.00	-	-	-	11,000.00	10,859.63
Benefits	-	-	-	47,416.77	47,416.77	187,000.00	-	-	-	187,000.00	139,583.23
Materials and Supplies	-	-	-	12,377.92	12,377.92	38,000.00	-	-	-	38,000.00	25,622.08
Contract Services	-	-	-	35,540.20	35,540.20	343,000.00	-	-	-	343,000.00	307,459.80
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**104,534.87**	**104,534.87**	**990,000.00**	**-**	**-**	**-**	**990,000.00**	**885,465.13**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	46,101.15	46,101.15	1,301,000.00	1,301,000.00	1,254,898.85
Temporary Labor	-	-	-	-	-	-	11,836.05	11,836.05	-	-	(11,836.05)
Overtime	-	-	-	-	-	-	10,633.83	10,633.83	280,000.00	280,000.00	269,366.17
Standby	-	-	-	-	-	-	1,754.80	1,754.80	65,000.00	65,000.00	63,245.20
Benefits	-	-	-	-	-	-	217,528.13	217,528.13	608,000.00	608,000.00	390,471.87
Materials and Supplies	-	-	-	-	-	-	41,095.47	41,095.47	2,008,000.00	2,008,000.00	1,966,904.53
Contract Services	-	-	-	-	-	-	224,632.26	224,632.26	4,344,000.00	4,344,000.00	4,119,367.74
Utilities	-	-	-	-	-	-	265,575.32	265,575.32	1,894,000.00	1,894,000.00	1,628,424.68
Professional Development	-	-	-	-	-	-	321.82	321.82	12,000.00	12,000.00	11,678.18
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**819,478.83**	**819,478.83**	**10,512,000.00**	**10,512,000.00**	**9,692,521.17**
Program: 7000 - Facilities Maintenance											
Labor	6,104.87	6,104.87	217,000.00	2,610.96	2,610.96	93,000.00	113.88	113.88	-	310,000.00	301,170.29
Overtime	70.76	70.76	9,800.00	30.33	30.33	4,200.00	-	-	-	14,000.00	13,898.91
Benefits	37,621.06	37,621.06	120,400.00	16,262.69	16,262.69	51,600.00	12.60	12.60	-	172,000.00	118,103.65
Materials and Supplies	3,997.44	3,997.44	66,500.00	1,713.19	1,713.19	28,500.00	-	-	-	95,000.00	89,289.37
Contract Services	293,098.70	293,098.70	893,900.00	122,075.91	122,075.91	383,100.00	-	-	-	1,277,000.00	861,825.39
Utilities	25,949.42	25,949.42	275,100.00	8,279.37	8,279.37	117,900.00	-	-	-	393,000.00	358,771.21
Professional Development	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**366,842.25**	**366,842.25**	**1,584,800.00**	**150,972.45**	**150,972.45**	**679,200.00**	**126.48**	**126.48**	**-**	**2,264,000.00**	**1,746,058.82**
Program: 7100 - Fleet Maintenance											
Labor	2,877.63	2,877.63	79,800.00	1,233.27	1,233.27	34,200.00	-	-	-	114,000.00	109,889.10
Overtime	189.74	189.74	2,100.00	81.32	81.32	900.00	-	-	-	3,000.00	2,728.94
Benefits	2,101.77	2,101.77	30,100.00	760.85	760.85	12,900.00	-	-	-	43,000.00	40,137.38
Materials and Supplies	20,916.58	20,916.58	126,000.00	8,964.27	8,964.27	54,000.00	-	-	-	180,000.00	150,119.15
Contract Services	11,439.22	11,439.22	214,200.00	4,902.53	4,902.53	91,800.00	-	-	-	306,000.00	289,658.25
Utilities	11,031.00	11,031.00	196,700.00	4,727.58	4,727.58	84,300.00	-	-	-	281,000.00	265,241.42
Professional Development	99.00	99.00	2,800.00	-	-	1,200.00	-	-	-	4,000.00	3,901.00
Program: 7100 - Fleet Maintenance Total:	**48,654.94**	**48,654.94**	**651,700.00**	**20,669.82**	**20,669.82**	**279,300.00**	**-**	**-**	**-**	**931,000.00**	**861,675.24**
						-			-	-	
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	360.00	3,204,000.00	4,046,000.00	4,045,640.00
Capital Improvement	40,969.81	40,969.81	-	-	-	-	-	-	-	-	(40,969.81)
Capital Outlay	43,002.04	43,002.04	-	-	-	-	-	-	-	-	(43,002.04)
Accounting Income Add back	(40,969.81)	(40,969.81)	-	-	-	-	-	-	-	-	40,969.81
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	**43,002.04**	**43,002.04**	**2,265,000.00**	**-**	**-**	**480,000.00**	**360.00**	**360.00**	**7,731,000.00**	**10,476,000.00**	**10,432,637.96**
Total Surplus (Deficit):	**$ (294,027.38)**	**$ (294,027.38)**	**$ 2,736,000.00**	**$ (450,723.49)**	**$ (450,723.49)**	**$ 175,000.00**	**$ 701,268.98**	**$ 701,268.98**	**$ 26,000.00**	**$ 2,937,000.00**	**$ 2,980,481.89**