



**Combining Schedule of Net Position  
As of September 30, 2025  
Unaudited**

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 988,155.45	\$ 3,732,774.35	\$ 8,248,560.14	\$ 12,969,489.94
Investments	13,672,357.84	1,882,728.27	-	15,555,086.11
Accounts Receivable, Net	6,199,754.09	372,123.37	759,400.76	7,331,278.22
Other Receivables	6,288,689.03	1,173.53	-	6,289,862.56
Due from Other Governments	-	-	1,522,861.09	1,522,861.09
Inventory	1,670,839.68	6,721.16	-	1,677,560.84
Prepaid Expenses	606,080.58	55,624.41	-	661,704.99
<b>Total Current Assets:</b>	<b>29,425,876.67</b>	<b>6,051,145.09</b>	<b>10,530,821.99</b>	<b>46,007,843.75</b>
<b>Non-Current Assets:</b>				
Restricted Cash and Cash Equivalents	9,976,584.71	4,085,014.29	1,606,117.44	15,667,716.44
Capital Assets not being Depreciated	9,086,433.07	3,565,354.55	3,059,967.91	15,711,755.53
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>127,091,408.23</b>	<b>34,691,248.17</b>	<b>175,303,122.03</b>	<b>337,085,778.43</b>
<b>Total Assets:</b>	<b>156,517,284.90</b>	<b>40,742,393.26</b>	<b>185,833,944.02</b>	<b>383,093,622.18</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>161,600,185.13</b>	<b>42,941,926.93</b>	<b>185,833,944.02</b>	<b>390,376,056.08</b>
<b>Current Liabilities:</b>				
Accounts Payable and Accrued Expenses	2,481,724.35	30,904.88	1,544,299.00	4,056,928.23
Customer Service Deposits	1,549,857.65	-	-	1,549,857.65
Construction Advances and Retentions	273,608.35	3,500.01	21,176.50	298,284.86
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>6,000,758.03</b>	<b>332,850.07</b>	<b>6,197,364.55</b>	<b>12,530,972.65</b>
<b>Non-Current Liabilities:</b>				
Compensated Absences, less current portion	720,383.29	221,060.99	227,817.71	1,169,261.99
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
<b>Total Non-Current Liabilities:</b>	<b>44,301,325.00</b>	<b>10,552,069.49</b>	<b>170,703,032.62</b>	<b>225,556,427.11</b>
<b>Total Liabilities:</b>	<b>50,302,083.03</b>	<b>10,884,919.56</b>	<b>176,900,397.17</b>	<b>238,087,399.76</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>50,991,119.83</b>	<b>11,180,220.76</b>	<b>176,900,397.17</b>	<b>239,071,737.76</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	11,020,318.53	2,188,611.43	4,387,723.70	17,596,653.66
Total Expense	8,257,353.97	2,092,222.81	2,188,056.57	12,537,633.35
<b>Revenues Over/Under Expenses</b>	<b>2,762,964.56</b>	<b>96,388.62</b>	<b>2,199,667.13</b>	<b>5,059,020.31</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>110,609,065.30</b>	<b>31,761,706.17</b>	<b>8,933,546.85</b>	<b>151,304,318.32</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 161,600,185.13</b>	<b>\$ 42,941,926.93</b>	<b>\$ 185,833,944.02</b>	<b>\$ 390,376,056.08</b>



**Revenue and Expense Budget-to-Actual by Category**  
**Month Ended September 30, 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	\$ 2,012,614.09	\$ 6,353,873.56	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ 312,156.13	\$ 312,156.13	\$ 1,200,000.00	\$ 20,100,000.00	\$ 13,433,970.31
Meter Charges	945,010.47	2,835,273.87	11,425,000.00	-	-	-	-	-	-	11,425,000.00	8,589,726.13
Penalties	47,866.13	150,012.05	360,000.00	2,578.35	6,052.63	130,000.00	5,064.59	11,627.70	90,000.00	580,000.00	412,307.62
Wastewater System Charges	-	-	-	583,560.07	1,746,415.13	6,870,000.00	-	-	-	6,870,000.00	5,123,584.87
Wastewater Treatment Charges	-	-	-	-	-	-	1,192,534.83	3,567,319.63	13,820,000.00	13,820,000.00	10,252,680.37
Other Operating Revenue	120,676.60	1,661,847.15	30,000.00	12,515.46	430,439.01	5,000.00	41,946.16	496,620.24	1,109,000.00	1,144,000.00	(1,444,906.40)
Non Operating Revenue	50,436.81	19,311.90	800,000.00	20,326.86	5,704.66	100,000.00	-	-	2,050,000.00	2,950,000.00	2,924,983.44
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>3,176,604.10</b>	<b>11,020,318.53</b>	<b>31,515,000.00</b>	<b>618,980.74</b>	<b>2,188,611.43</b>	<b>7,105,000.00</b>	<b>1,551,701.71</b>	<b>4,387,723.70</b>	<b>18,269,000.00</b>	<b>56,889,000.00</b>	<b>39,292,346.34</b>
<b>Expense by Category</b>											
Labor	514,580.68	1,481,140.77	6,819,600.00	147,702.72	412,205.21	1,936,400.00	82,066.23	251,255.60	1,301,000.00	10,057,000.00	7,912,398.42
Benefits	225,666.77	1,523,752.45	3,237,800.00	59,769.46	397,332.16	886,200.00	36,876.97	289,460.48	608,000.00	4,732,000.00	2,521,454.91
Contract Services	544,165.64	1,437,282.08	6,283,300.00	99,186.14	451,406.60	2,057,700.00	266,224.44	801,918.21	4,344,000.00	12,685,000.00	9,994,393.11
Professional Development	37,871.35	69,431.73	311,800.00	14,362.27	25,487.29	113,200.00	1,141.46	3,921.63	12,000.00	437,000.00	338,159.35
Overtime	56,458.59	160,180.23	628,200.00	1,831.02	7,429.85	29,800.00	22,587.28	71,797.16	280,000.00	938,000.00	698,592.76
Materials and Supplies	193,935.88	456,579.14	1,970,400.00	52,255.58	85,223.18	191,600.00	70,741.42	170,726.28	2,008,000.00	4,170,000.00	3,457,471.40
Utilities	293,129.92	1,122,796.74	4,131,100.00	11,884.26	46,801.73	317,900.00	6,612.82	552,430.82	1,894,000.00	6,343,000.00	4,620,970.71
Temporary Labor	1,506.70	4,847.02	21,000.00	645.74	2,077.34	9,000.00	12,557.61	33,783.76	-	30,000.00	(10,708.12)
Other	11,380.41	1,550,263.33	2,191,300.00	3,203.21	657,244.61	902,700.00	-	-	-	3,094,000.00	886,492.06
Standby	6,493.04	18,229.40	96,500.00	391.16	1,079.28	5,500.00	4,542.07	12,402.63	65,000.00	167,000.00	135,288.69
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	17,948.00	106,294.99	4,841,000.00	-	-	-	-	-	-	4,841,000.00	4,734,705.01
Capital Outlay	124,399.40	181,251.08	1,547,500.00	-	5,935.56	122,500.00	-	-	-	1,670,000.00	1,482,813.36
Accounting Income Add back	(17,948.00)	(106,294.99)	-	-	-	-	-	-	-	-	106,294.99
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>2,009,588.38</b>	<b>8,257,353.97</b>	<b>31,515,000.00</b>	<b>391,231.56</b>	<b>2,092,222.81</b>	<b>7,105,000.00</b>	<b>503,350.30</b>	<b>2,188,056.57</b>	<b>18,269,000.00</b>	<b>56,889,000.00</b>	<b>44,351,366.65</b>
<b>Total Surplus (Deficit):</b>	<b>\$ 1,167,015.72</b>	<b>\$ 2,762,964.56</b>	<b>\$ -</b>	<b>\$ 227,749.18</b>	<b>\$ 96,388.62</b>	<b>\$ -</b>	<b>\$ 1,048,351.41</b>	<b>\$ 2,199,667.13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,059,020.31)</b>



**Revenue and Expense Budget-to-Actual by Program  
Month Ended September 30, 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	\$ 2,012,614.09	\$ 6,353,873.56	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ 312,156.13	\$ 312,156.13	\$ 1,200,000.00	\$ 20,100,000.00	\$ 13,433,970.31
Meter Charges	945,010.47	2,835,273.87	11,425,000.00	-	-	-	-	-	-	11,425,000.00	8,589,726.13
Penalties	47,866.13	150,012.05	360,000.00	2,578.35	6,052.63	130,000.00	5,064.59	11,627.70	90,000.00	580,000.00	412,307.62
Wastewater System Charges	-	-	-	583,560.07	1,746,415.13	6,870,000.00	-	-	-	-	6,870,000.00
Wastewater Treatment Charges	-	-	-	-	-	-	1,192,534.83	3,567,319.63	13,820,000.00	13,820,000.00	10,252,680.37
Other Operating Revenue	120,676.60	1,661,847.15	30,000.00	12,515.46	430,439.01	5,000.00	41,946.16	496,620.24	1,109,000.00	1,144,000.00	(1,444,906.40)
Non Operating Revenue	50,436.81	19,311.90	800,000.00	20,326.86	5,704.66	100,000.00	-	-	2,050,000.00	2,950,000.00	2,924,983.44
Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>3,176,604.10</b>	<b>11,020,318.53</b>	<b>31,515,000.00</b>	<b>618,980.74</b>	<b>2,188,611.43</b>	<b>7,105,000.00</b>	<b>1,551,701.71</b>	<b>4,387,723.70</b>	<b>18,269,000.00</b>	<b>56,889,000.00</b>	<b>39,292,346.34</b>
1000 - Governing Board	23,079.03	55,679.99	197,400.00	9,130.39	23,026.35	84,600.00	-	-	-	282,000.00	203,293.66
2000 - General Administration	97,077.32	244,485.26	954,600.00	40,547.43	102,665.14	409,400.00	-	-	-	1,364,000.00	1,016,849.60
2100 - Human Resources	57,236.78	1,777,600.32	2,823,800.00	24,459.49	761,738.53	1,210,200.00	-	-	-	4,034,000.00	1,494,661.15
2200 - Public Affairs	66,681.08	211,568.68	1,141,700.00	29,018.61	95,420.55	489,300.00	-	-	-	1,631,000.00	1,324,010.77
2300 - Conservation	63,562.89	105,524.89	658,000.00	-	-	-	-	-	-	658,000.00	552,475.11
3000 - Finance & Accounting	88,668.36	318,018.66	1,113,700.00	37,748.31	148,022.94	477,300.00	-	-	-	1,591,000.00	1,124,958.40
3200 - Information Technology	80,212.09	334,470.55	1,384,600.00	34,376.39	143,344.28	593,400.00	-	-	-	1,978,000.00	1,500,185.17
3300 - Customer Service	86,966.97	399,081.62	1,666,000.00	37,271.39	170,018.71	714,000.00	-	-	-	2,380,000.00	1,810,899.67
3400 - Meter Services	22,556.34	94,252.77	315,000.00	-	-	-	-	-	-	315,000.00	220,747.23
4000 - Engineering	74,864.51	189,152.95	1,106,000.00	19,173.50	56,486.65	474,000.00	-	-	-	1,580,000.00	1,334,360.40
5000 - Water Production	355,467.16	1,665,574.05	6,207,000.00	-	-	-	-	-	-	6,207,000.00	4,541,425.95
5100 - Water Treatment	302,204.06	586,482.95	1,735,000.00	-	-	-	-	-	-	1,735,000.00	1,148,517.05
5200 - Water Quality	35,422.95	171,737.99	607,000.00	-	-	-	-	-	-	607,000.00	435,262.01
6000 - Maintenance Administration	30,305.28	126,813.14	443,700.00	3,353.83	14,155.84	49,300.00	-	-	-	493,000.00	352,031.02
6100 - Water Maintenance	334,727.86	1,041,547.96	3,924,000.00	-	-	-	-	-	-	3,924,000.00	2,882,452.04
6200 - Wastewater Collection	-	-	-	90,202.96	263,778.13	990,000.00	-	-	-	990,000.00	726,221.87
6300 - Water Reclamation	-	-	-	-	-	-	503,350.30	2,187,570.09	10,512,000.00	10,512,000.00	8,324,429.91
7000 - Facilities Maintenance	99,208.37	593,211.22	1,584,800.00	37,261.68	238,885.46	679,200.00	-	126.48	-	2,264,000.00	1,431,776.84
7100 - Fleet Maintenance	66,947.93	160,899.89	651,700.00	28,687.58	68,744.67	279,300.00	-	-	-	931,000.00	701,355.44
8000 - Capital	124,399.40	181,251.08	5,001,000.00	-	5,935.56	655,000.00	-	360.00	7,705,000.00	13,361,000.00	13,173,453.36
<b>Total Surplus (Deficit):</b>	<b>\$ 1,167,015.72</b>	<b>\$ 2,762,964.56</b>	<b>\$ -</b>	<b>\$ 227,749.18</b>	<b>\$ 96,388.62</b>	<b>\$ -</b>	<b>\$ 1,048,351.41</b>	<b>\$ 2,199,667.13</b>	<b>\$ 52,000.00</b>	<b>\$ 52,000.00</b>	<b>\$ (5,007,020.31)</b>



**Program Expense Detail Budget-to-Actual  
Month Ended September 30, 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	\$ 2,012,614.09	\$ 6,353,873.56	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ 312,156.13	\$ 312,156.13	\$ 1,200,000.00	\$ 20,100,000.00	\$ 13,433,970.31
Meter Charges	945,010.47	2,835,273.87	11,425,000.00	-	-	-	-	-	-	11,425,000.00	8,589,726.13
Penalties	47,866.13	150,012.05	360,000.00	2,578.35	6,052.63	130,000.00	5,064.59	11,627.70	90,000.00	580,000.00	412,307.62
Wastewater System Charges	-	-	-	583,560.07	1,746,415.13	6,870,000.00	-	-	-	6,870,000.00	5,123,584.87
Wastewater Treatment Charges	-	-	-	-	-	-	1,192,534.83	3,567,319.63	13,820,000.00	13,820,000.00	10,252,680.37
Other Operating Revenue	120,676.60	1,661,847.15	30,000.00	12,515.46	430,439.01	5,000.00	41,946.16	496,620.24	1,109,000.00	1,144,000.00	(1,444,906.40)
Non Operating Revenue	50,436.81	19,311.90	800,000.00	20,326.86	5,704.66	100,000.00	-	-	2,050,000.00	2,950,000.00	2,924,983.44
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>3,176,604.10</b>	<b>11,020,318.53</b>	<b>31,515,000.00</b>	<b>618,980.74</b>	<b>2,188,611.43</b>	<b>7,105,000.00</b>	<b>1,551,701.71</b>	<b>4,387,723.70</b>	<b>18,269,000.00</b>	<b>56,889,000.00</b>	<b>39,292,346.34</b>
<b>Program: 1000 - Governing Board</b>											
Labor	\$ 6,438.60	\$ 20,711.93	\$ 107,800.00	\$ 2,759.40	\$ 8,876.53	\$ 46,200.00	\$ -	\$ -	\$ -	\$ 154,000.00	\$ 124,411.54
Benefits	8,229.50	24,572.75	65,100.00	3,526.93	10,531.21	27,900.00	-	-	-	93,000.00	57,896.04
Materials and Supplies	-	-	-	-	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	4,473.00	4,473.00	4,900.00	1,917.00	1,917.00	2,100.00	-	-	-	7,000.00	610.00
Professional Development	3,937.93	5,922.31	17,500.00	927.06	1,701.61	7,500.00	-	-	-	25,000.00	17,376.08
<b>Program: 1000 - Governing Board Total:</b>	<b>23,079.03</b>	<b>55,679.99</b>	<b>197,400.00</b>	<b>9,130.39</b>	<b>23,026.35</b>	<b>84,600.00</b>	-	-	-	<b>282,000.00</b>	<b>203,293.66</b>
<b>Program: 2000 - General Administration</b>											
Labor	54,620.15	118,865.87	453,600.00	23,408.65	50,942.51	194,400.00	-	-	-	648,000.00	478,191.62
Temporary Labor	1,506.70	4,847.02	21,000.00	645.74	2,077.34	9,000.00	-	-	-	30,000.00	23,075.64
Overtime	58.42	467.37	2,800.00	25.04	200.31	1,200.00	-	-	-	4,000.00	3,332.32
Benefits	10,939.35	68,171.45	197,400.00	3,631.12	27,102.03	84,600.00	-	-	-	282,000.00	186,726.52
Materials and Supplies	-	222.87	4,200.00	-	95.51	1,800.00	-	-	-	6,000.00	5,681.62
Contract Services	6,142.50	22,861.32	172,200.00	2,632.50	9,797.70	73,800.00	-	-	-	246,000.00	213,340.98
Utilities	200.70	498.06	2,800.00	86.02	213.46	1,200.00	-	-	-	4,000.00	3,288.48
Professional Development	23,609.50	28,551.30	100,600.00	10,118.36	12,236.28	43,400.00	-	-	-	144,000.00	103,212.42
<b>Program: 2000 - General Administration Total:</b>	<b>97,077.32</b>	<b>244,485.26</b>	<b>954,600.00</b>	<b>40,547.43</b>	<b>102,665.14</b>	<b>409,400.00</b>	-	-	-	<b>1,364,000.00</b>	<b>1,016,849.60</b>
<b>Program: 2100 - Human Resources</b>											
Labor	18,325.49	55,154.87	257,600.00	7,853.79	23,637.80	110,400.00	-	-	-	368,000.00	289,207.33
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	28.49	213.65	2,100.00	12.21	91.57	900.00	-	-	-	3,000.00	2,694.78
Benefits	7,355.04	95,911.74	162,400.00	3,152.11	41,104.82	69,600.00	-	-	-	232,000.00	94,983.44
Materials and Supplies	-	365.62	6,300.00	-	156.69	2,700.00	-	-	-	9,000.00	8,477.69
Contract Services	23,719.38	87,333.16	254,100.00	10,165.46	37,428.50	108,900.00	-	-	-	363,000.00	238,238.34
Utilities	-	162.90	1,400.00	-	69.82	600.00	-	-	-	2,000.00	1,767.28
Professional Development	334.21	4,887.56	37,800.00	72.71	2,004.72	16,200.00	-	-	-	54,000.00	47,107.72
Other	7,474.17	1,533,570.82	2,102,100.00	3,203.21	657,244.61	900,900.00	-	-	-	3,003,000.00	812,184.57
<b>Program: 2100 - Human Resources Total:</b>	<b>57,236.78</b>	<b>1,777,600.32</b>	<b>2,823,800.00</b>	<b>24,459.49</b>	<b>761,738.53</b>	<b>1,210,200.00</b>	-	-	-	<b>4,034,000.00</b>	<b>1,494,661.15</b>
<b>Program: 2200 - Public Affairs</b>											
Labor	28,876.97	86,574.15	401,800.00	12,375.83	37,103.20	172,200.00	-	-	-	574,000.00	450,322.65
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	252.37	732.28	11,900.00	108.16	313.83	5,100.00	-	-	-	17,000.00	15,953.89
Benefits	9,882.21	52,908.77	118,300.00	4,235.15	22,674.97	50,700.00	-	-	-	169,000.00	93,416.26
Materials and Supplies	1,143.95	4,383.15	81,900.00	490.26	1,878.50	35,100.00	-	-	-	117,000.00	110,738.35
Contract Services	22,692.16	56,948.82	460,600.00	10,166.31	29,155.09	197,400.00	-	-	-	658,000.00	571,896.09
Utilities	132.30	814.23	26,600.00	56.70	348.96	11,400.00	-	-	-	38,000.00	36,836.81
Professional Development	3,701.12	9,207.28	40,600.00	1,586.20	3,946.00	17,400.00	-	-	-	58,000.00	44,846.72
<b>Program: 2200 - Public Affairs Total:</b>	<b>66,681.08</b>	<b>211,568.68</b>	<b>1,141,700.00</b>	<b>29,018.61</b>	<b>95,420.55</b>	<b>489,300.00</b>	-	-	-	<b>1,631,000.00</b>	<b>1,324,010.77</b>
<b>Program: 2300 - Conservation</b>											
Labor	9,200.00	27,585.06	126,000.00	-	-	-	-	-	-	126,000.00	98,414.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	345.00	603.75	7,000.00	-	-	-	-	-	-	7,000.00	6,396.25
Benefits	4,350.73	11,207.26	45,000.00	-	-	-	-	-	-	45,000.00	33,792.74
Materials and Supplies	3,500.40	3,701.45	57,000.00	-	-	-	-	-	-	57,000.00	53,298.55
Contract Services	40,951.21	44,548.83	307,000.00	-	-	-	-	-	-	307,000.00	262,451.17
Utilities	-	76.68	16,000.00	-	-	-	-	-	-	16,000.00	15,923.32
Professional Development	1,309.31	1,309.31	15,000.00	-	-	-	-	-	-	15,000.00	13,690.69
Other	3,906.24	16,492.55	85,000.00	-	-	-	-	-	-	85,000.00	68,507.45
<b>Program: 2300 - Conservation Total:</b>	<b>63,562.89</b>	<b>105,524.89</b>	<b>658,000.00</b>	-	-	-	-	-	-	<b>658,000.00</b>	<b>552,475.11</b>
<b>Program: 3000 - Finance &amp; Accounting</b>											
Labor	44,104.23	132,483.12	613,900.00	18,901.78	56,778.47	263,100.00	-	-	-	877,000.00	687,738.41
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,266.08	5,160.17	9,100.00	542.61	2,211.51	3,900.00	-	-	-	13,000.00	5,628.32
Benefits	17,697.65	141,660.91	301,000.00	7,584.59	73,223.46	129,000.00	-	-	-	430,000.00	215,115.63
Materials and Supplies	853.10	1,981.31	4,900.00	365.60	849.10	2,100.00	-	-	-	7,000.00	4,169.59
Contract Services	21,766.48	28,821.80	157,500.00	9,076.23	11,569.83	67,500.00	-	-	-	225,000.00	184,608.37
Utilities	-	188.60	2,800.00	-	80.82	1,200.00	-	-	-	4,000.00	3,730.58
Professional Development	2,980.82	7,722.75	24,500.00	1,277.50	3,309.75	10,500.00	-	-	-	35,000.00	23,967.50
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 3000 - Finance &amp; Accounting Total:</b>	<b>88,668.36</b>	<b>318,018.66</b>	<b>1,113,700.00</b>	<b>37,748.31</b>	<b>148,022.94</b>	<b>477,300.00</b>	-	-	-	<b>1,591,000.00</b>	<b>1,124,958.40</b>



**Program Expense Detail Budget-to-Actual  
Month Ended September 30, 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	26,247.35	78,932.62	392,000.00	11,248.85	33,828.31	168,000.00	-	-	-	560,000.00	447,239.07
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	12,465.75	135,034.87	247,100.00	5,342.28	57,871.77	105,900.00	-	-	-	353,000.00	160,093.36
Materials and Supplies	6,459.56	9,936.21	56,700.00	2,768.38	4,258.40	24,300.00	-	-	-	81,000.00	66,805.39
Contract Services	35,039.43	106,525.78	668,500.00	15,016.88	45,653.91	286,500.00	-	-	-	955,000.00	802,820.31
Utilities	-	1,991.99	8,400.00	-	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
<b>Program: 3200 - Information Technology Total:</b>	<b>80,212.09</b>	<b>334,470.55</b>	<b>1,384,600.00</b>	<b>34,376.39</b>	<b>143,344.28</b>	<b>593,400.00</b>	-	-	-	<b>1,978,000.00</b>	<b>1,500,185.17</b>
<b>Program: 3300 - Customer Service</b>											
Labor	36,933.15	110,844.14	506,100.00	15,828.49	47,504.63	216,900.00	-	-	-	723,000.00	564,651.23
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	661.77	1,211.53	7,700.00	283.63	519.26	3,300.00	-	-	-	11,000.00	9,269.21
Benefits	19,044.84	119,022.74	244,300.00	8,161.90	51,009.06	104,700.00	-	-	-	349,000.00	178,968.20
Materials and Supplies	132.56	558.25	4,900.00	56.81	239.25	2,100.00	-	-	-	7,000.00	6,202.50
Contract Services	29,907.12	153,030.21	737,800.00	12,817.33	65,584.39	316,200.00	-	-	-	1,054,000.00	835,385.40
Utilities	-	13,840.04	149,800.00	-	5,001.51	64,200.00	-	-	-	214,000.00	195,158.45
Professional Development	287.53	374.75	11,200.00	123.23	160.61	4,800.00	-	-	-	16,000.00	15,464.64
Other	-	199.96	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,800.04
<b>Program: 3300 - Customer Service Total:</b>	<b>86,966.97</b>	<b>399,091.62</b>	<b>1,666,000.00</b>	<b>37,271.39</b>	<b>170,018.71</b>	<b>714,000.00</b>	-	-	-	<b>2,380,000.00</b>	<b>1,810,899.67</b>
<b>Program: 3400 - Meter Services</b>											
Labor	13,561.60	40,776.27	186,000.00	-	-	-	-	-	-	186,000.00	145,223.73
Overtime	699.27	2,669.94	6,000.00	-	-	-	-	-	-	6,000.00	3,330.06
Benefits	8,124.57	49,147.02	109,000.00	-	-	-	-	-	-	109,000.00	59,852.98
Materials and Supplies	-	34.80	4,000.00	-	-	-	-	-	-	4,000.00	3,965.20
Contract Services	170.90	1,396.02	8,000.00	-	-	-	-	-	-	8,000.00	6,603.98
Utilities	-	228.72	2,000.00	-	-	-	-	-	-	2,000.00	1,771.28
Professional Development	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 3400 - Meter Services Total:</b>	<b>22,556.34</b>	<b>94,252.77</b>	<b>315,000.00</b>	-	-	-	-	-	-	<b>315,000.00</b>	<b>220,747.23</b>
<b>Program: 4000 - Engineering</b>											
Labor	33,332.59	96,626.22	474,600.00	14,285.41	42,904.89	203,400.00	-	-	-	678,000.00	538,468.89
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	10,411.07	28,511.68	112,700.00	4,461.79	12,221.77	48,300.00	-	-	-	161,000.00	120,260.55
Materials and Supplies	159.60	303.49	4,200.00	68.40	130.07	1,800.00	-	-	-	6,000.00	5,566.44
Contract Services	26,805.34	29,736.34	436,800.00	243.00	405.00	187,200.00	-	-	-	624,000.00	593,858.66
Utilities	3,887.81	32,336.02	68,600.00	-	124.98	29,400.00	-	-	-	98,000.00	65,539.00
Professional Development	268.10	1,633.20	9,100.00	114.90	699.94	3,900.00	-	-	-	13,000.00	10,666.86
<b>Program: 4000 - Engineering Total:</b>	<b>74,864.51</b>	<b>189,152.95</b>	<b>1,106,000.00</b>	<b>19,173.50</b>	<b>56,486.65</b>	<b>474,000.00</b>	-	-	-	<b>1,580,000.00</b>	<b>1,334,360.40</b>
<b>Program: 5000 - Water Production</b>											
Labor	68,262.37	202,821.32	920,000.00	-	-	-	-	-	-	920,000.00	717,178.68
Overtime	6,901.25	18,655.77	89,000.00	-	-	-	-	-	-	89,000.00	70,344.23
Standby	2,972.73	8,516.14	47,000.00	-	-	-	-	-	-	47,000.00	38,483.86
Benefits	29,443.85	212,938.55	419,000.00	-	-	-	-	-	-	419,000.00	206,061.45
Water Supply	-	251,600.00	823,000.00	-	-	-	-	-	-	823,000.00	571,400.00
Materials and Supplies	21,529.36	84,013.25	288,000.00	-	-	-	-	-	-	288,000.00	203,986.75
Contract Services	4,142.25	28,150.07	511,000.00	-	-	-	-	-	-	511,000.00	482,849.93
Utilities	222,173.31	855,529.89	3,099,000.00	-	-	-	-	-	-	3,099,000.00	2,243,470.11
Professional Development	42.04	3,349.06	11,000.00	-	-	-	-	-	-	11,000.00	7,650.94
<b>Program: 5000 - Water Production Total:</b>	<b>355,467.16</b>	<b>1,665,574.05</b>	<b>6,207,000.00</b>	-	-	-	-	-	-	<b>6,207,000.00</b>	<b>4,541,425.95</b>
<b>Program: 5100 - Water Treatment</b>											
Labor	22,636.80	68,433.22	312,000.00	-	-	-	-	-	-	312,000.00	243,566.78
Overtime	2,261.13	5,456.21	39,000.00	-	-	-	-	-	-	39,000.00	33,543.79
Benefits	8,945.21	119,788.74	192,000.00	-	-	-	-	-	-	192,000.00	72,211.26
Materials and Supplies	69,067.73	111,674.41	285,000.00	-	-	-	-	-	-	285,000.00	173,325.59
Contract Services	163,781.31	175,004.35	664,000.00	-	-	-	-	-	-	664,000.00	488,995.65
Utilities	35,511.88	106,126.02	243,000.00	-	-	-	-	-	-	243,000.00	136,873.98
<b>Program: 5100 - Water Treatment Total:</b>	<b>302,204.06</b>	<b>586,482.95</b>	<b>1,735,000.00</b>	-	-	-	-	-	-	<b>1,735,000.00</b>	<b>1,148,517.05</b>
<b>Program: 5200 - Water Quality</b>											
Labor	21,422.41	64,209.82	267,000.00	-	-	-	-	-	-	267,000.00	202,790.18
Overtime	1,050.73	1,337.27	12,000.00	-	-	-	-	-	-	12,000.00	10,662.73
Benefits	10,547.38	73,986.37	131,000.00	-	-	-	-	-	-	131,000.00	57,013.63
Materials and Supplies	2,263.58	10,303.27	29,000.00	-	-	-	-	-	-	29,000.00	18,696.73
Contract Services	138.85	20,804.01	159,000.00	-	-	-	-	-	-	159,000.00	138,195.99
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>35,422.95</b>	<b>171,737.99</b>	<b>607,000.00</b>	-	-	-	-	-	-	<b>607,000.00</b>	<b>435,262.01</b>



**Program Expense Detail Budget-to-Actual  
Month Ended September 30, 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	15,807.16	47,379.86	212,400.00	1,756.36	5,264.43	23,600.00	-	-	-	236,000.00	183,355.71
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	715.17	988.10	1,800.00	79.46	109.79	200.00	-	-	-	2,000.00	902.11
Standby	3,520.31	9,713.26	49,500.00	391.16	1,079.28	5,500.00	-	-	-	55,000.00	44,207.46
Benefits	8,706.81	61,109.87	117,900.00	967.31	6,789.66	13,100.00	-	-	-	131,000.00	63,100.47
Materials and Supplies	-	-	2,700.00	-	-	300.00	-	-	-	3,000.00	3,000.00
Contract Services	155.04	314.53	1,800.00	17.23	34.95	200.00	-	-	-	2,000.00	1,650.52
Utilities	-	4,357.56	36,900.00	-	484.18	4,100.00	-	-	-	41,000.00	36,158.26
Professional Development	1,400.79	2,949.96	20,700.00	142.31	393.55	2,300.00	-	-	-	23,000.00	19,656.49
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 6000 - Maintenance Administration Total:</b>	<b>30,305.28</b>	<b>126,813.14</b>	<b>443,700.00</b>	<b>3,353.83</b>	<b>14,155.84</b>	<b>49,300.00</b>	-	-	-	<b>493,000.00</b>	<b>352,031.02</b>
<b>Program: 6100 - Water Maintenance</b>											
Labor	96,616.06	275,270.40	1,292,000.00	-	-	-	-	-	-	1,292,000.00	1,016,729.60
Overtime	41,007.70	119,014.63	430,000.00	-	-	-	-	-	-	430,000.00	310,985.37
Benefits	49,804.26	272,100.10	623,000.00	-	-	-	-	-	-	623,000.00	350,899.90
Materials and Supplies	69,619.59	170,854.17	947,000.00	-	-	-	-	-	-	947,000.00	776,145.83
Contract Services	77,680.25	204,308.66	632,000.00	-	-	-	-	-	-	632,000.00	427,691.34
Utilities	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 6100 - Water Maintenance Total:</b>	<b>334,727.86</b>	<b>1,041,547.96</b>	<b>3,924,000.00</b>	-	-	-	-	-	-	<b>3,924,000.00</b>	<b>2,882,452.04</b>
<b>Program: 6200 - Wastewater Collection</b>											
Labor	-	-	-	31,485.99	82,024.81	411,000.00	-	-	-	411,000.00	328,975.19
Overtime	-	-	-	260.82	2,410.92	11,000.00	-	-	-	11,000.00	8,589.08
Benefits	-	-	-	14,541.24	70,086.72	187,000.00	-	-	-	187,000.00	116,913.28
Materials and Supplies	-	-	-	40,351.53	52,729.45	38,000.00	-	-	-	38,000.00	(14,729.45)
Contract Services	-	-	-	3,563.38	56,526.23	343,000.00	-	-	-	343,000.00	286,473.77
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 6200 - Wastewater Collection Total:</b>	-	-	-	<b>90,202.96</b>	<b>263,778.13</b>	<b>990,000.00</b>	-	-	-	<b>990,000.00</b>	<b>726,221.87</b>
<b>Program: 6300 - Water Reclamation</b>											
Labor	-	-	-	-	-	-	82,066.23	251,141.72	1,301,000.00	1,301,000.00	1,049,858.28
Temporary Labor	-	-	-	-	-	-	12,557.61	33,783.76	-	-	(33,783.76)
Overtime	-	-	-	-	-	-	22,587.28	71,797.16	280,000.00	280,000.00	208,202.84
Standby	-	-	-	-	-	-	4,542.07	12,402.63	65,000.00	65,000.00	52,597.37
Benefits	-	-	-	-	-	-	36,876.97	289,447.88	608,000.00	608,000.00	318,552.12
Materials and Supplies	-	-	-	-	-	-	70,741.42	170,726.28	2,008,000.00	2,008,000.00	1,837,273.72
Contract Services	-	-	-	-	-	-	266,224.44	801,918.21	4,344,000.00	4,344,000.00	3,542,081.79
Utilities	-	-	-	-	-	-	6,612.82	552,430.82	1,894,000.00	1,894,000.00	1,341,569.18
Professional Development	-	-	-	-	-	-	1,141.46	3,921.63	12,000.00	12,000.00	8,078.37
<b>Program: 6300 - Water Reclamation Total:</b>	-	-	-	-	-	-	<b>503,350.30</b>	<b>2,187,570.09</b>	<b>10,512,000.00</b>	<b>10,512,000.00</b>	<b>8,324,429.91</b>
<b>Program: 7000 - Facilities Maintenance</b>											
Labor	12,413.19	37,137.87	217,000.00	5,319.93	15,910.76	93,000.00	-	113.88	-	310,000.00	256,837.49
Overtime	860.22	2,582.12	9,800.00	368.66	1,106.62	4,200.00	-	-	-	14,000.00	10,311.26
Benefits	6,750.21	49,964.13	120,400.00	2,892.91	21,552.52	51,600.00	-	12.60	-	172,000.00	100,470.75
Materials and Supplies	8,157.18	23,253.77	66,500.00	3,423.63	9,893.60	28,500.00	-	-	-	95,000.00	61,852.63
Contract Services	56,343.30	419,999.08	893,900.00	20,603.44	170,608.47	383,100.00	-	-	-	1,277,000.00	686,392.45
Utilities	14,684.27	60,020.00	275,100.00	4,653.11	19,704.52	117,900.00	-	-	-	393,000.00	313,275.48
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>99,208.37</b>	<b>593,211.22</b>	<b>1,584,800.00</b>	<b>37,261.68</b>	<b>238,885.46</b>	<b>679,200.00</b>	-	<b>126.48</b>	-	<b>2,264,000.00</b>	<b>1,431,776.84</b>
<b>Program: 7100 - Fleet Maintenance</b>											
Labor	5,782.56	17,334.03	79,800.00	2,478.24	7,428.87	34,200.00	-	-	-	114,000.00	89,237.10
Overtime	379.48	1,301.09	2,100.00	162.64	557.61	900.00	-	-	-	3,000.00	1,141.30
Benefits	2,939.85	7,495.85	30,100.00	1,259.92	3,072.60	12,900.00	-	-	-	43,000.00	32,431.55
Materials and Supplies	11,049.27	34,993.12	126,000.00	4,730.97	14,992.61	54,000.00	-	-	-	180,000.00	130,014.27
Contract Services	30,257.12	53,026.10	214,200.00	12,967.38	22,725.53	91,800.00	-	-	-	306,000.00	230,248.37
Utilities	16,539.65	46,539.45	196,700.00	7,088.43	19,919.77	84,300.00	-	-	-	281,000.00	214,540.78
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>66,947.93</b>	<b>160,899.89</b>	<b>651,700.00</b>	<b>28,687.58</b>	<b>68,744.67</b>	<b>279,300.00</b>	-	-	-	<b>931,000.00</b>	<b>701,355.44</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	17,948.00	106,294.99	4,841,000.00	-	-	-	-	-	-	4,841,000.00	4,734,705.01
Capital Outlay	124,399.40	181,251.08	1,547,500.00	-	5,935.56	122,500.00	-	-	-	1,670,000.00	1,482,813.36
Accounting Income Add back	(17,948.00)	(106,294.99)	-	-	-	-	-	-	-	-	106,294.99
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)	(6,511,000.00)
<b>Program: 8000 - Capital Total:</b>	<b>124,399.40</b>	<b>181,251.08</b>	<b>5,001,000.00</b>	-	<b>5,935.56</b>	<b>655,000.00</b>	-	<b>360.00</b>	<b>7,757,000.00</b>	<b>13,413,000.00</b>	<b>13,225,453.36</b>
<b>Total Surplus (Deficit):</b>	<b>\$ 1,167,015.72</b>	<b>\$ 2,762,964.56</b>	<b>\$ -</b>	<b>\$ 227,749.18</b>	<b>\$ 96,388.62</b>	<b>\$ -</b>	<b>\$ 1,048,351.41</b>	<b>\$ 2,199,667.13</b>	<b>\$ -</b>	<b>\$ 13,413,000.00</b>	<b>\$ (5,059,020.31)</b>