



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

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 4,259,396.65	\$ 3,795,966.38	\$ 9,215,529.32	\$ 17,270,892.35
Investments	14,635,098.20	2,232,654.80	-	16,867,753.00
Accounts Receivable, Net	5,798,626.54	372,123.37	759,400.76	6,930,150.67
Other Receivables	5,243,730.42	1,173.53	-	5,244,903.95
Due from Other Governments	-	-	312,363.87	312,363.87
Inventory	1,832,491.45	6,721.16	11,030.74	1,850,243.35
Prepaid Expenses	606,080.58	55,624.41	-	661,704.99
Total Current Assets:	32,375,423.84	6,464,263.65	10,298,324.69	49,138,012.18
Non-Current Assets:				
Restricted Cash and Cash Equivalents	9,978,040.00	4,085,014.29	2,377,901.34	16,440,955.63
Capital Assets not being Depreciated	9,420,633.69	3,620,634.33	4,107,564.61	17,148,832.63
Capital Assets, Net	108,028,390.45	27,040,879.33	170,637,036.68	305,706,306.46
Total Non-Current Assets:	127,427,064.14	34,746,527.95	177,122,502.63	339,296,094.72
Total Assets:	159,802,487.98	41,210,791.60	187,420,827.32	388,434,106.90
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:	164,885,388.21	43,410,325.27	187,420,827.32	395,716,540.80
Current Liabilities:				
Accounts Payable and Accrued Expenses	2,070,455.56	30,904.88	1,544,299.00	3,645,659.44
Customer Service Deposits	1,551,195.36	-	-	1,551,195.36
Construction Advances and Retentions	324,674.09	3,500.01	21,176.50	349,350.60
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:	5,641,892.69	332,850.07	6,197,364.55	12,172,107.31
Non-Current Liabilities:				
Compensated Absences, less current portion	642,993.37	203,324.55	218,032.91	1,064,350.83
Net Pension Liability	10,129,391.69	4,351,668.00	-	14,481,059.69
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:	44,238,089.95	10,534,333.05	170,693,247.82	225,465,670.82
Total Liabilities:	49,879,982.64	10,867,183.12	176,890,612.37	237,637,778.13
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	689,036.80	295,301.20	-	984,338.00
Total Liabilities and Deferred Inflows of Resources:	50,569,019.44	11,162,484.32	176,890,612.37	238,622,116.13
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	17,765,331.10	3,373,652.93	7,813,577.63	28,952,561.66
Total Expense	11,295,063.07	2,791,129.53	4,017,242.40	18,103,435.00
Revenues Over/Under Expenses	6,470,268.03	582,523.40	3,796,335.23	10,849,126.66
Total Equity and Current Surplus (Deficit):	114,316,368.77	32,247,840.95	10,530,214.95	157,094,424.67
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 164,885,388.21	\$ 43,410,325.27	\$ 187,420,827.32	\$ 395,716,540.80



**Revenue and Expense Budget-to-Actual by Category
Month Ended November 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
Revenue											
Water Sales	\$ 1,462,780.72	\$ 9,985,179.48	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 312,156.13	\$ 1,200,000.00	\$ 20,100,000.00	\$ 9,802,664.39
Meter Charges	944,626.84	4,723,973.57	11,425,000.00	-	-	-	-	-	-	11,425,000.00	6,701,026.43
Penalties	60,261.77	274,402.90	360,000.00	2,121.76	9,954.12	130,000.00	4,167.65	19,277.55	90,000.00	580,000.00	276,365.43
Wastewater System Charges	-	-	-	567,492.94	2,897,847.78	6,870,000.00	-	-	-	6,870,000.00	3,972,152.22
Wastewater Treatment Charges	-	-	-	-	-	-	1,136,541.96	5,901,992.18	13,820,000.00	13,820,000.00	7,918,007.82
Other Operating Revenue	1,205,617.73	2,629,446.46	30,000.00	140,926.50	456,868.76	5,000.00	1,111,550.00	1,578,367.87	1,109,000.00	1,144,000.00	(3,520,683.09)
Non Operating Revenue	35,442.84	152,328.69	800,000.00	5,452.49	8,982.27	100,000.00	1,783.90	1,783.90	2,050,000.00	2,950,000.00	2,786,905.14
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	3,708,729.90	17,765,331.10	31,515,000.00	715,993.69	3,373,652.93	7,105,000.00	2,254,043.51	7,813,577.63	18,269,000.00	56,889,000.00	27,936,438.34
Expense by Category											
Labor	489,076.55	2,403,890.32	6,819,600.00	127,285.86	667,671.96	1,936,400.00	90,028.62	429,803.20	1,301,000.00	10,057,000.00	6,555,634.52
Benefits	163,368.80	1,876,556.28	3,237,800.00	37,743.34	486,106.10	886,200.00	31,818.47	352,880.65	608,000.00	4,732,000.00	2,016,456.97
Contract Services	415,456.13	2,173,649.59	6,283,300.00	176,627.46	756,177.47	2,057,700.00	256,644.36	1,547,799.85	4,344,000.00	12,685,000.00	8,207,373.09
Professional Development	25,138.73	116,319.94	311,800.00	10,808.07	45,176.87	113,200.00	2,319.63	8,068.54	12,000.00	437,000.00	267,434.65
Overtime	59,590.77	271,003.16	628,200.00	4,480.44	13,771.27	29,800.00	17,648.17	111,805.05	280,000.00	938,000.00	541,420.52
Materials and Supplies	174,989.64	730,961.23	1,970,400.00	8,371.11	55,280.38	191,600.00	67,938.52	360,152.52	2,008,000.00	4,170,000.00	3,023,605.87
Utilities	61,001.33	1,464,363.20	4,131,100.00	14,728.62	82,450.21	317,900.00	99,037.10	1,119,500.86	1,894,000.00	6,343,000.00	3,676,685.73
Temporary Labor	1,131.35	7,644.52	21,000.00	484.87	3,276.29	9,000.00	15,528.35	65,393.40	-	30,000.00	(46,314.21)
Other	12,736.77	1,573,188.72	2,191,300.00	3,827.06	664,169.43	902,700.00	-	-	-	3,094,000.00	856,641.85
Standby	7,872.69	34,013.33	96,500.00	349.11	1,824.96	5,500.00	4,540.24	21,478.33	65,000.00	167,000.00	109,683.38
Water Supply	-	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	72,310.50	204,429.26	4,841,000.00	-	-	-	-	-	-	4,841,000.00	4,636,570.74
Capital Outlay	4,696.32	206,872.78	1,547,500.00	321.00	15,224.59	122,500.00	-	-	-	1,670,000.00	1,447,902.63
Accounting Income Add back	(72,310.50)	(204,429.26)	-	-	-	-	-	-	-	-	204,429.26
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)
Expense Total:	1,415,059.08	11,295,063.07	31,515,000.00	385,026.94	2,791,129.53	7,105,000.00	585,503.46	4,017,242.40	18,269,000.00	56,889,000.00	38,785,565.00
Total Surplus (Deficit):	\$ 2,293,670.82	\$ 6,470,268.03	\$ -	\$ 330,966.75	\$ 582,523.40	\$ -	\$ 1,668,540.05	\$ 3,796,335.23	\$ -	\$ -	\$ (10,849,126.66)



**Revenue and Expense Budget-to-Actual by Program
Month Ended November 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
Revenue											
Water Sales	\$ 1,462,780.72	\$ 9,985,179.48	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 312,156.13	\$ 1,200,000.00	\$ 20,100,000.00	\$ 9,802,664.39
Meter Charges	944,626.84	4,723,973.57	11,425,000.00	-	-	-	-	-	-	11,425,000.00	6,701,026.43
Penalties	60,261.77	274,402.90	360,000.00	2,121.76	9,954.12	130,000.00	4,167.65	19,277.55	90,000.00	580,000.00	276,365.43
Wastewater System Charges	-	-	-	567,492.94	2,897,847.78	6,870,000.00	-	-	-	6,870,000.00	3,972,152.22
Wastewater Treatment Charges	-	-	-	-	-	-	1,136,541.96	5,901,992.18	13,820,000.00	13,820,000.00	7,918,007.82
Other Operating Revenue	1,205,617.73	2,629,446.46	30,000.00	140,926.50	456,868.76	5,000.00	1,111,550.00	1,578,367.87	1,109,000.00	1,144,000.00	(3,520,683.09)
Non Operating Revenue	35,442.84	152,328.69	800,000.00	5,452.49	8,982.27	100,000.00	1,783.90	1,783.90	2,050,000.00	2,950,000.00	2,786,905.14
Benefits	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	3,708,729.90	17,765,331.10	31,515,000.00	715,993.69	3,373,652.93	7,105,000.00	2,254,043.51	7,813,577.63	18,269,000.00	56,889,000.00	27,936,438.34
1000 - Governing Board	12,387.93	81,447.68	197,400.00	5,190.45	33,862.80	84,600.00	-	-	-	282,000.00	166,689.52
2000 - General Administration	62,072.94	405,029.61	954,600.00	25,545.58	169,355.70	409,400.00	-	-	-	1,364,000.00	789,614.69
2100 - Human Resources	56,179.96	1,874,231.29	2,823,800.00	22,751.09	801,825.57	1,210,200.00	-	-	-	4,034,000.00	1,357,943.14
2200 - Public Affairs	79,893.58	369,294.08	369,294.08	33,945.51	163,954.06	489,300.00	-	-	-	1,631,000.00	1,097,751.86
2300 - Conservation	33,515.13	179,036.28	658,000.00	-	-	-	-	-	-	658,000.00	478,963.72
3000 - Finance & Accounting	70,311.64	470,902.18	1,113,700.00	29,879.44	213,035.61	477,300.00	-	-	-	1,591,000.00	907,062.21
3200 - Information Technology	113,154.24	560,453.38	1,384,600.00	48,494.51	241,768.94	593,400.00	-	-	-	1,978,000.00	1,175,777.68
3300 - Customer Service	111,189.35	624,764.86	1,666,000.00	47,652.37	265,808.48	714,000.00	-	-	-	2,380,000.00	1,489,426.66
3400 - Meter Services	20,840.02	135,194.21	315,000.00	-	-	-	-	-	-	315,000.00	179,805.79
4000 - Engineering	67,643.53	278,905.46	1,106,000.00	19,073.32	100,315.58	474,000.00	-	-	-	1,580,000.00	1,200,778.96
5000 - Water Production	120,065.63	2,291,315.32	6,207,000.00	-	-	-	-	-	-	6,207,000.00	3,915,684.68
5100 - Water Treatment	113,362.65	761,297.46	1,735,000.00	-	-	-	-	-	-	1,735,000.00	973,702.54
5200 - Water Quality	40,648.59	247,273.63	607,000.00	-	-	-	-	-	-	607,000.00	359,726.37
6000 - Maintenance Administration	26,515.85	188,245.27	443,700.00	3,305.52	21,340.80	49,300.00	-	-	-	493,000.00	283,413.93
6100 - Water Maintenance	357,389.31	1,569,656.11	3,924,000.00	-	-	-	-	-	-	3,924,000.00	2,354,343.89
6200 - Wastewater Collection	-	-	-	106,193.69	352,240.50	990,000.00	-	-	-	990,000.00	637,759.50
6300 - Water Reclamation	-	-	-	-	-	-	585,503.46	4,016,755.92	10,512,000.00	10,512,000.00	6,495,244.08
7000 - Facilities Maintenance	83,377.91	805,335.34	1,584,800.00	24,753.97	307,263.07	679,200.00	-	126.48	-	2,264,000.00	1,151,275.11
7100 - Fleet Maintenance	41,814.50	245,808.13	651,700.00	17,920.49	105,133.83	279,300.00	-	-	-	931,000.00	580,058.04
8000 - Capital	4,696.32	206,872.78	5,001,000.00	321.00	15,224.59	655,000.00	-	360.00	7,757,000.00	13,413,000.00	13,190,542.63
Total Surplus (Deficit):	\$ 2,293,670.82	\$ 6,470,268.03	\$ -	\$ 330,966.75	\$ 582,523.40	\$ -	\$ 1,668,540.05	\$ 3,796,335.23	\$ -	\$ -	\$ (10,849,126.66)



**Program Expense Detail Budget-to-Actual
Month Ended November 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
Revenue											
Water Sales	\$ 1,462,780.72	\$ 9,985,179.48	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 312,156.13	\$ 1,200,000.00	\$ 20,100,000.00	\$ 9,802,664.39
Meter Charges	944,626.84	4,723,973.57	11,425,000.00	-	-	-	-	-	-	11,425,000.00	6,701,026.43
Penalties	60,261.77	274,402.90	360,000.00	2,121.76	9,954.12	130,000.00	4,167.65	19,277.55	90,000.00	580,000.00	276,365.43
Wastewater System Charges	-	-	-	567,492.94	2,897,847.78	6,870,000.00	-	-	-	6,870,000.00	3,972,152.22
Wastewater Treatment Charges	-	-	-	-	-	-	1,136,541.96	5,901,992.18	13,820,000.00	13,820,000.00	7,918,007.82
Other Operating Revenue	1,205,617.73	2,629,446.46	30,000.00	140,926.50	456,868.76	5,000.00	1,111,550.00	1,578,367.87	1,109,000.00	1,144,000.00	(3,520,683.09)
Non Operating Revenue	35,442.84	152,328.69	800,000.00	5,452.49	8,982.27	100,000.00	1,783.90	1,783.90	2,050,000.00	2,950,000.00	2,786,905.14
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	3,708,729.90	17,765,331.10	31,515,000.00	715,993.69	3,373,652.93	7,105,000.00	2,254,043.51	7,813,577.63	18,269,000.00	56,889,000.00	27,936,438.34
Program: 1000 - Governing Board											
Labor	\$ 7,154.00	\$ 35,377.63	\$ 107,800.00	\$ 3,066.00	\$ 15,161.83	\$ 46,200.00	\$ -	\$ -	\$ -	\$ 154,000.00	\$ 103,460.54
Benefits	4,523.50	33,647.12	65,100.00	1,938.68	14,420.28	27,900.00	-	-	-	93,000.00	44,932.60
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	710.43	7,949.93	17,500.00	185.77	2,363.69	7,500.00	-	-	-	25,000.00	14,686.38
Program: 1000 - Governing Board Total:	12,387.93	81,447.68	197,400.00	5,190.45	33,862.80	84,600.00	-	-	-	282,000.00	166,689.52
Program: 2000 - General Administration											
Labor	32,468.81	183,803.48	453,600.00	13,915.19	78,772.90	194,400.00	-	-	-	648,000.00	385,423.62
Temporary Labor	1,131.35	7,644.52	21,000.00	484.87	3,276.29	9,000.00	-	-	-	30,000.00	19,079.19
Overtime	671.85	1,372.91	2,800.00	287.94	588.40	1,200.00	-	-	-	4,000.00	2,038.69
Benefits	8,609.39	113,558.85	197,400.00	2,632.65	44,439.63	84,600.00	-	-	-	282,000.00	124,001.52
Materials and Supplies	173.87	570.48	4,200.00	74.50	244.46	1,800.00	-	-	-	6,000.00	5,185.06
Contract Services	2,719.85	37,475.57	172,200.00	1,165.65	16,060.94	73,800.00	-	-	-	246,000.00	192,463.49
Utilities	-	795.45	2,800.00	-	340.92	1,200.00	-	-	-	4,000.00	2,863.63
Professional Development	16,297.82	59,808.35	100,600.00	6,984.78	25,632.16	43,400.00	-	-	-	144,000.00	58,559.49
Program: 2000 - General Administration Total:	62,072.94	405,029.61	954,600.00	25,545.58	169,355.70	409,400.00	-	-	-	1,364,000.00	789,614.69
Program: 2100 - Human Resources											
Labor	18,108.52	91,371.93	257,600.00	7,760.76	39,159.30	110,400.00	-	-	-	368,000.00	237,468.77
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	626.71	2,100.00	-	268.59	900.00	-	-	-	3,000.00	2,104.70
Benefits	5,948.33	107,840.25	162,400.00	2,549.23	46,216.86	69,600.00	-	-	-	232,000.00	77,942.89
Materials and Supplies	3,093.88	3,609.77	6,300.00	-	221.09	2,700.00	-	-	-	9,000.00	5,169.14
Contract Services	18,643.31	112,689.24	254,100.00	7,989.99	48,295.40	108,900.00	-	-	-	363,000.00	202,015.36
Utilities	-	325.84	1,400.00	-	139.65	600.00	-	-	-	2,000.00	1,534.51
Professional Development	1,456.10	8,038.79	37,800.00	624.05	3,355.25	16,200.00	-	-	-	54,000.00	42,605.96
Other	8,929.82	1,549,728.76	2,102,100.00	3,827.06	664,169.43	900,900.00	-	-	-	3,003,000.00	789,101.81
Program: 2100 - Human Resources Total:	56,179.96	1,874,231.29	2,823,800.00	22,751.09	801,825.57	1,210,200.00	-	-	-	4,034,000.00	1,357,943.14
Program: 2200 - Public Affairs											
Labor	28,876.97	144,328.09	401,800.00	12,375.83	61,854.86	172,200.00	-	-	-	574,000.00	367,817.05
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,655.67	3,046.02	11,900.00	709.58	1,305.43	5,100.00	-	-	-	17,000.00	12,648.55
Benefits	6,947.69	66,789.68	118,300.00	2,977.54	28,623.85	50,700.00	-	-	-	169,000.00	73,586.47
Materials and Supplies	4,111.42	15,338.09	81,900.00	1,762.04	6,573.47	35,100.00	-	-	-	117,000.00	95,088.44
Contract Services	36,842.84	127,367.45	460,600.00	15,495.25	60,271.54	197,400.00	-	-	-	658,000.00	470,361.01
Utilities	-	1,189.21	26,600.00	-	509.67	11,400.00	-	-	-	38,000.00	36,301.12
Professional Development	1,458.99	11,235.54	40,600.00	625.27	4,815.24	17,400.00	-	-	-	58,000.00	41,949.22
Program: 2200 - Public Affairs Total:	79,893.58	369,294.08	1,141,700.00	33,945.51	163,954.06	489,300.00	-	-	-	1,631,000.00	1,097,751.86
Program: 2300 - Conservation											
Labor	9,200.00	45,985.06	126,000.00	-	-	-	-	-	-	126,000.00	80,014.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	690.00	1,811.25	7,000.00	-	-	-	-	-	-	7,000.00	5,188.75
Benefits	3,204.50	17,613.76	45,000.00	-	-	-	-	-	-	45,000.00	27,386.24
Materials and Supplies	14,262.68	18,731.62	57,000.00	-	-	-	-	-	-	57,000.00	38,268.38
Contract Services	1,625.50	61,417.65	307,000.00	-	-	-	-	-	-	307,000.00	245,582.35
Utilities	-	7,649.38	16,000.00	-	-	-	-	-	-	16,000.00	8,350.62
Professional Development	725.50	2,570.06	15,000.00	-	-	-	-	-	-	15,000.00	12,429.94
Other	3,806.95	23,257.50	85,000.00	-	-	-	-	-	-	85,000.00	61,742.50
Program: 2300 - Conservation Total:	33,515.13	179,036.28	658,000.00	-	-	-	-	-	-	658,000.00	478,963.72
Program: 3000 - Finance & Accounting											
Labor	46,850.10	223,220.43	613,900.00	20,078.61	95,665.88	263,100.00	-	-	-	877,000.00	558,113.69
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	2,180.77	7,435.89	9,100.00	934.62	3,186.81	3,900.00	-	-	-	13,000.00	2,377.30
Benefits	13,670.02	169,034.00	301,000.00	5,858.40	84,954.44	129,000.00	-	-	-	430,000.00	176,011.56
Materials and Supplies	54.16	2,122.36	4,900.00	23.21	909.56	2,100.00	-	-	-	7,000.00	3,968.08
Contract Services	4,305.30	56,984.72	157,500.00	1,591.19	23,131.17	67,500.00	-	-	-	225,000.00	144,884.11
Utilities	-	377.27	2,800.00	-	161.67	1,200.00	-	-	-	4,000.00	3,461.06
Professional Development	3,251.29	11,727.51	24,500.00	1,393.41	5,026.08	10,500.00	-	-	-	35,000.00	18,246.41
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance & Accounting Total:	70,311.64	470,902.18	1,113,700.00	29,879.44	213,035.61	477,300.00	-	-	-	1,591,000.00	907,062.21



**Program Expense Detail Budget-to-Actual
Month Ended November 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
Program: 3200 - Information Technology											
Labor	28,302.42	133,859.43	392,000.00	12,129.58	58,753.78	168,000.00	-	-	-	560,000.00	367,386.79
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	9,885.00	154,658.21	247,100.00	4,236.31	66,471.30	105,900.00	-	-	-	353,000.00	131,870.49
Materials and Supplies	2,860.67	29,376.50	56,700.00	1,225.97	12,589.92	24,300.00	-	-	-	81,000.00	39,033.58
Contract Services	72,008.91	234,698.84	668,500.00	30,860.97	100,585.19	286,500.00	-	-	-	955,000.00	619,715.97
Utilities	-	5,714.08	8,400.00	-	2,448.89	3,600.00	-	-	-	12,000.00	3,837.03
Professional Development	97.24	2,146.32	11,900.00	41.68	919.86	5,100.00	-	-	-	17,000.00	13,933.82
Program: 3200 - Information Technology Total:	113,154.24	560,453.38	1,384,600.00	48,494.51	241,768.94	593,400.00	-	-	-	1,978,000.00	1,175,777.68
Program: 3300 - Customer Service											
Labor	32,501.23	176,346.58	506,100.00	13,929.10	75,577.12	216,900.00	-	-	-	723,000.00	471,076.30
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,394.30	3,231.50	7,700.00	597.56	1,384.96	3,300.00	-	-	-	11,000.00	6,383.54
Benefits	11,414.38	141,947.75	244,300.00	4,891.63	60,833.59	104,700.00	-	-	-	349,000.00	146,218.66
Materials and Supplies	186.29	778.53	4,900.00	79.84	333.66	2,100.00	-	-	-	7,000.00	5,887.81
Contract Services	51,809.65	261,234.54	737,800.00	22,204.18	111,957.73	316,200.00	-	-	-	1,054,000.00	680,807.73
Utilities	13,718.17	39,739.76	149,800.00	5,879.21	15,171.25	64,200.00	-	-	-	214,000.00	159,088.99
Professional Development	165.33	1,283.74	11,200.00	70.85	550.17	4,800.00	-	-	-	16,000.00	14,166.09
Other	-	202.46	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,797.54
Program: 3300 - Customer Service Total:	111,189.35	624,764.86	1,666,000.00	47,652.37	265,808.48	714,000.00	-	-	-	2,380,000.00	1,489,426.66
Program: 3400 - Meter Services											
Labor	13,561.60	67,899.47	186,000.00	-	-	-	-	-	-	186,000.00	118,100.53
Overtime	1,334.97	4,386.33	6,000.00	-	-	-	-	-	-	6,000.00	1,613.67
Benefits	5,806.73	60,746.66	109,000.00	-	-	-	-	-	-	109,000.00	48,253.34
Materials and Supplies	-	34.80	4,000.00	-	-	-	-	-	-	4,000.00	3,965.20
Contract Services	136.72	1,669.46	8,000.00	-	-	-	-	-	-	8,000.00	6,330.54
Utilities	-	457.49	2,000.00	-	-	-	-	-	-	2,000.00	1,542.51
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	20,840.02	135,194.21	315,000.00	-	-	-	-	-	-	315,000.00	179,805.79
Program: 4000 - Engineering											
Labor	30,486.01	149,056.09	474,600.00	13,065.43	70,180.73	203,400.00	-	-	-	678,000.00	458,763.18
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,256.37	43,307.52	112,700.00	3,109.81	18,560.04	48,300.00	-	-	-	161,000.00	99,132.44
Materials and Supplies	-	303.49	4,200.00	-	130.07	1,800.00	-	-	-	6,000.00	5,566.44
Contract Services	21,604.81	37,913.08	436,800.00	2,844.08	10,079.77	187,200.00	-	-	-	624,000.00	576,007.15
Utilities	8,140.34	45,669.03	68,600.00	-	239.43	29,400.00	-	-	-	98,000.00	52,091.54
Professional Development	156.00	2,656.25	9,100.00	54.00	1,125.54	3,900.00	-	-	-	13,000.00	9,218.21
Program: 4000 - Engineering Total:	67,643.53	278,905.46	1,106,000.00	19,073.32	100,315.58	474,000.00	-	-	-	1,580,000.00	1,200,778.96
Program: 5000 - Water Production											
Labor	66,762.38	336,789.86	920,000.00	-	-	-	-	-	-	920,000.00	583,210.14
Overtime	7,079.93	32,064.73	89,000.00	-	-	-	-	-	-	89,000.00	56,935.27
Standby	4,730.70	17,588.99	47,000.00	-	-	-	-	-	-	47,000.00	29,411.01
Benefits	21,444.80	255,586.04	419,000.00	-	-	-	-	-	-	419,000.00	163,413.96
Water Supply	-	436,600.00	823,000.00	-	-	-	-	-	-	823,000.00	386,400.00
Materials and Supplies	12,183.34	131,886.54	288,000.00	-	-	-	-	-	-	288,000.00	156,113.46
Contract Services	3,772.43	33,671.71	511,000.00	-	-	-	-	-	-	511,000.00	477,328.29
Utilities	3,630.00	1,043,100.94	3,099,000.00	-	-	-	-	-	-	3,099,000.00	2,055,899.06
Professional Development	462.05	4,026.51	11,000.00	-	-	-	-	-	-	11,000.00	6,973.49
Program: 5000 - Water Production Total:	120,065.63	2,291,315.32	6,207,000.00	-	-	-	-	-	-	6,207,000.00	3,915,684.68
Program: 5100 - Water Treatment											
Labor	22,636.80	113,706.82	312,000.00	-	-	-	-	-	-	312,000.00	198,293.18
Overtime	1,032.26	8,651.30	39,000.00	-	-	-	-	-	-	39,000.00	30,348.70
Benefits	6,692.39	133,130.05	192,000.00	-	-	-	-	-	-	192,000.00	58,869.95
Materials and Supplies	66,114.79	180,934.33	285,000.00	-	-	-	-	-	-	285,000.00	104,065.67
Contract Services	6,768.75	186,565.67	664,000.00	-	-	-	-	-	-	664,000.00	477,434.33
Utilities	10,117.66	138,309.29	243,000.00	-	-	-	-	-	-	243,000.00	104,690.71
Program: 5100 - Water Treatment Total:	113,362.65	761,297.46	1,735,000.00	-	-	-	-	-	-	1,735,000.00	973,702.54
Program: 5200 - Water Quality											
Labor	21,422.40	107,054.63	267,000.00	-	-	-	-	-	-	267,000.00	159,945.37
Overtime	1,777.77	3,198.30	12,000.00	-	-	-	-	-	-	12,000.00	8,801.70
Benefits	7,033.02	88,057.32	131,000.00	-	-	-	-	-	-	131,000.00	42,942.68
Materials and Supplies	904.40	7,774.04	29,000.00	-	-	-	-	-	-	29,000.00	21,225.96
Contract Services	9,421.58	40,002.67	159,000.00	-	-	-	-	-	-	159,000.00	118,997.33
Utilities	-	86.58	2,000.00	-	-	-	-	-	-	2,000.00	1,913.42
Professional Development	89.42	1,100.09	7,000.00	-	-	-	-	-	-	7,000.00	5,899.91
Program: 5200 - Water Quality Total:	40,648.59	247,273.63	607,000.00	-	-	-	-	-	-	607,000.00	359,726.37



**Program Expense Detail Budget-to-Actual
Month Ended November 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
Program: 6000 - Maintenance Administration											
Labor	15,933.49	79,120.50	212,400.00	1,756.36	8,777.16	23,600.00	-	-	-	236,000.00	148,102.34
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	743.77	2,189.57	1,800.00	82.64	243.29	200.00	-	-	-	2,000.00	(432.86)
Standby	3,141.99	16,424.34	49,500.00	349.11	1,824.96	5,500.00	-	-	-	55,000.00	36,750.70
Benefits	6,359.44	74,133.28	117,900.00	706.51	8,236.43	13,100.00	-	-	-	131,000.00	48,630.29
Materials and Supplies	-	-	2,700.00	-	-	300.00	-	-	-	3,000.00	3,000.00
Contract Services	68.60	460.46	1,800.00	7.64	51.19	200.00	-	-	-	2,000.00	1,488.35
Utilities	-	12,604.77	36,900.00	-	1,400.54	4,100.00	-	-	-	41,000.00	26,994.69
Professional Development	268.56	3,312.35	20,700.00	403.26	807.23	2,300.00	-	-	-	23,000.00	18,880.42
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 6000 - Maintenance Administration Total:	26,515.85	188,245.27	443,700.00	3,305.52	21,340.80	49,300.00	-	-	-	493,000.00	283,413.93
Program: 6100 - Water Maintenance											
Labor	96,616.06	425,106.89	1,292,000.00	-	-	-	-	-	-	1,292,000.00	866,893.11
Overtime	39,721.10	197,122.56	430,000.00	-	-	-	-	-	-	430,000.00	232,877.44
Benefits	37,815.03	344,924.78	623,000.00	-	-	-	-	-	-	623,000.00	278,075.22
Materials and Supplies	58,897.84	259,059.11	947,000.00	-	-	-	-	-	-	947,000.00	687,940.89
Contract Services	124,339.28	343,442.77	632,000.00	-	-	-	-	-	-	632,000.00	288,557.23
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	357,389.31	1,569,656.11	3,924,000.00	-	-	-	-	-	-	3,924,000.00	2,354,343.89
Program: 6200 - Wastewater Collection											
Labor	-	-	-	21,410.84	124,832.45	411,000.00	-	-	-	411,000.00	286,167.55
Overtime	-	-	-	1,307.37	4,279.77	11,000.00	-	-	-	11,000.00	6,720.23
Benefits	-	-	-	5,946.19	82,672.73	187,000.00	-	-	-	187,000.00	104,327.27
Materials and Supplies	-	-	-	-	325.92	38,000.00	-	-	-	38,000.00	37,674.08
Contract Services	-	-	-	77,104.29	139,704.63	343,000.00	-	-	-	343,000.00	203,295.37
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	425.00	425.00	-	-	-	-	-	(425.00)
Program: 6200 - Wastewater Collection Total:	-	-	-	106,193.69	352,240.50	990,000.00	-	-	-	990,000.00	637,759.50
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	90,028.62	429,689.32	1,301,000.00	1,301,000.00	871,310.68
Temporary Labor	-	-	-	-	-	-	15,528.35	65,393.40	-	-	(65,393.40)
Overtime	-	-	-	-	-	-	17,648.17	111,805.05	280,000.00	280,000.00	168,194.95
Standby	-	-	-	-	-	-	4,540.24	21,478.33	65,000.00	65,000.00	43,521.67
Benefits	-	-	-	-	-	-	31,818.47	352,868.05	608,000.00	608,000.00	255,131.95
Materials and Supplies	-	-	-	-	-	-	67,938.52	360,152.52	2,008,000.00	2,008,000.00	1,647,847.48
Contract Services	-	-	-	-	-	-	256,644.36	1,547,799.85	4,344,000.00	4,344,000.00	2,796,200.15
Utilities	-	-	-	-	-	-	99,037.10	1,119,500.86	1,894,000.00	1,894,000.00	774,499.14
Professional Development	-	-	-	-	-	-	2,319.63	8,068.54	12,000.00	12,000.00	3,931.46
Program: 6300 - Water Reclamation Total:	-	-	-	-	-	-	585,503.46	4,016,755.92	10,512,000.00	10,512,000.00	6,495,244.08
Program: 7000 - Facilities Maintenance											
Labor	12,413.20	61,964.28	217,000.00	5,319.92	26,550.60	93,000.00	-	113.88	-	310,000.00	221,371.24
Overtime	739.16	3,999.05	9,800.00	316.78	1,713.87	4,200.00	-	-	-	14,000.00	8,287.08
Benefits	4,621.48	59,184.17	120,400.00	1,980.66	25,503.99	51,600.00	-	12.60	-	172,000.00	87,299.24
Materials and Supplies	4,866.57	29,026.32	66,500.00	2,085.66	11,921.58	28,500.00	-	-	-	95,000.00	54,052.10
Contract Services	48,559.05	553,727.56	893,900.00	11,865.84	209,899.18	383,100.00	-	-	-	1,277,000.00	513,373.26
Utilities	12,178.45	97,179.71	275,100.00	3,185.11	31,564.88	117,900.00	-	-	-	393,000.00	264,255.41
Professional Development	-	254.25	2,100.00	-	108.97	900.00	-	-	-	3,000.00	2,636.78
Program: 7000 - Facilities Maintenance Total:	83,377.91	805,335.34	1,584,800.00	24,753.97	307,263.07	679,200.00	-	126.48	-	2,264,000.00	1,151,275.11
Program: 7100 - Fleet Maintenance											
Labor	5,782.56	28,899.15	79,800.00	2,478.24	12,385.35	34,200.00	-	-	-	114,000.00	72,715.50
Overtime	569.22	2,493.75	2,100.00	243.95	1,068.74	900.00	-	-	-	3,000.00	(562.49)
Benefits	2,136.73	11,770.13	30,100.00	915.73	4,904.37	12,900.00	-	-	-	43,000.00	26,325.50
Materials and Supplies	7,279.73	51,415.25	126,000.00	3,119.89	22,030.65	54,000.00	-	-	-	180,000.00	106,554.10
Contract Services	12,829.55	79,855.20	214,200.00	5,498.38	34,223.73	91,800.00	-	-	-	306,000.00	191,921.07
Utilities	13,216.71	71,164.40	196,700.00	5,664.30	30,473.31	84,300.00	-	-	-	281,000.00	179,362.29
Professional Development	-	210.25	2,800.00	-	47.68	1,200.00	-	-	-	4,000.00	3,742.07
Program: 7100 - Fleet Maintenance Total:	41,814.50	245,808.13	651,700.00	17,920.49	105,133.83	279,300.00	-	-	-	931,000.00	580,058.04
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	72,310.50	204,429.26	4,841,000.00	-	-	-	-	-	-	4,841,000.00	4,636,570.74
Capital Outlay	4,696.32	206,872.78	1,547,500.00	321.00	15,224.59	122,500.00	-	-	-	1,670,000.00	1,447,902.63
Accounting Income Add back	(72,310.50)	(204,429.26)	-	-	-	-	-	-	-	-	204,429.26
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)
Program: 8000 - Capital Total:	4,696.32	206,872.78	5,001,000.00	321.00	15,224.59	655,000.00	-	360.00	7,757,000.00	13,413,000.00	13,190,542.63
Total Surplus (Deficit):	\$ 2,293,670.82	\$ 6,470,268.03	\$ -	\$ 330,966.75	\$ 582,523.40	\$ -	\$ 1,668,540.05	\$ 3,796,335.23	\$ -	\$ -	\$ (10,849,126.66)