



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

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 33,007,888.76	\$ 3,907,776.92	\$ (1,596,722.21)	\$ 35,318,943.47
Investments	13,322,537.75	2,232,742.12	-	15,555,279.87
Accounts Receivable, Net	5,692,908.38	372,123.37	759,400.76	6,824,432.51
Other Receivables	2,144,863.32	1,173.53	-	2,146,036.85
Due from Water Fund	-	-	23,851,613.10	23,851,613.10
Due from Other Governments	-	-	618,671.95	618,671.95
Inventory	1,998,440.54	6,721.16	57,273.64	2,062,435.34
Prepaid Expenses	606,080.58	55,624.41	-	661,704.99
Total Current Assets:	56,772,719.33	6,576,161.51	23,690,237.24	87,039,118.08
Non-Current Assets:				
Restricted Cash and Cash Equivalents	9,974,826.25	4,085,014.29	2,380,442.54	16,440,283.08
Capital Assets not being Depreciated	9,694,020.67	3,660,196.83	4,371,480.61	17,725,698.11
Capital Assets, Net	108,028,390.45	27,040,879.33	170,637,036.68	305,706,306.46
Total Non-Current Assets:	127,697,237.37	34,786,090.45	177,388,959.83	339,872,287.65
Total Assets:	184,469,956.70	41,362,251.96	201,079,197.07	426,911,405.73
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:	189,552,856.93	43,561,785.63	201,079,197.07	434,193,839.63
Current Liabilities:				
Accounts Payable and Accrued Expenses	2,261,480.86	30,904.88	1,590,541.90	3,882,927.64
Due to Reclamation Fund	23,851,613.10	-	-	23,851,613.10
Customer Service Deposits	1,582,169.07	-	-	1,582,169.07
Construction Advances and Retentions	337,251.94	3,500.01	21,176.50	361,928.45
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	-	1,346,500.28
Total Current Liabilities:	29,728,082.65	332,850.07	1,665,033.33	31,725,966.05
Non-Current Liabilities:				
Compensated Absences, less current portion	539,427.32	166,878.81	218,032.91	924,339.04
Net Pension Liability	10,352,236.79	4,351,668.00	-	14,703,904.79
Long Term Debt, Less Current Portion	33,347,831.85	5,979,340.50	167,475,214.91	206,802,387.26
Other Liabilities	1,173.64	-	-	1,173.64
Total Non-Current Liabilities:	44,240,669.60	10,497,887.31	167,693,247.82	222,431,804.73
Total Liabilities:	73,968,752.25	10,830,737.38	169,358,281.15	254,157,770.78
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	689,036.80	295,301.20	-	984,338.00
Total Liabilities and Deferred Inflows of Resources:	74,657,789.05	11,126,038.58	169,358,281.15	255,142,108.78
Equity:				
Equity	107,845,312.65	31,665,305.30	6,733,879.72	146,244,497.67
Total Beginning Equity:	107,845,312.65	31,665,305.30	6,733,879.72	146,244,497.67
Total Revenue	20,207,628.13	3,986,437.91	33,117,012.86	57,311,078.90
Total Expense	13,157,872.90	3,215,996.16	8,129,976.66	24,503,845.72
Revenues Over/Under Expenses	7,049,755.23	770,441.75	24,987,036.20	32,807,233.18
Total Equity and Current Surplus (Deficit):	114,895,067.88	32,435,747.05	31,720,915.92	179,051,730.85
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 189,552,856.93	\$ 43,561,785.63	\$ 201,079,197.07	\$ 434,193,839.63



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

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	ADOPTED	REMAINING
			BUDGET			BUDGET			TOTAL BUDGET	BUDGET	
Revenue											
Water Sales	\$ 1,233,416.79	\$ 11,218,596.27	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ 306,308.08	\$ 618,464.21	\$ 1,200,000.00	\$ 20,100,000.00	\$ 8,262,939.52
Meter Charges	945,103.26	5,669,076.83	11,425,000.00	-	-	-	-	-	-	11,425,000.00	5,755,923.17
Penalties	39,079.55	313,482.45	360,000.00	2,392.71	12,346.83	130,000.00	4,737.90	24,015.45	90,000.00	580,000.00	230,155.27
Wastewater System Charges	-	-	-	563,953.88	3,461,801.66	6,870,000.00	-	-	-	6,870,000.00	3,408,198.34
Wastewater Treatment Charges	-	-	-	-	-	-	1,123,372.53	7,025,364.71	13,820,000.00	13,820,000.00	6,794,635.29
Other Operating Revenue	5,476.02	2,634,922.48	30,000.00	(812.62)	456,056.14	5,000.00	(5,585.52)	1,572,782.35	1,109,000.00	1,144,000.00	(3,519,760.97)
Non Operating Revenue	92,206.65	371,550.10	800,000.00	416.81	56,233.28	100,000.00	23,854,154.30	23,876,386.14	2,050,000.00	2,950,000.00	(21,354,169.52)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,315,282.27	20,207,628.13	31,515,000.00	565,950.78	3,986,437.91	7,105,000.00	25,282,987.29	33,117,012.86	18,269,000.00	56,889,000.00	(422,078.90)
Expense by Category											
Labor	482,475.73	2,883,732.41	6,819,600.00	126,465.33	794,137.29	1,936,400.00	88,414.75	518,217.95	1,301,000.00	10,057,000.00	5,860,912.35
Benefits	161,960.18	2,038,516.46	3,237,800.00	38,531.33	524,637.43	886,200.00	31,579.72	384,460.37	608,000.00	4,732,000.00	1,784,385.74
Contract Services	393,071.70	2,600,940.75	6,283,300.00	131,435.20	935,723.55	2,057,700.00	408,619.41	1,970,193.24	4,344,000.00	12,685,000.00	7,178,142.46
Professional Development	16,114.76	131,829.31	311,800.00	3,124.42	48,301.29	113,200.00	400.63	8,469.17	12,000.00	437,000.00	248,400.23
Overtime	36,300.67	307,303.83	628,200.00	2,179.77	15,951.04	29,800.00	25,585.44	137,390.49	280,000.00	938,000.00	477,354.64
Materials and Supplies	126,134.83	857,701.45	1,970,400.00	15,674.77	70,955.15	191,600.00	92,697.99	455,699.55	2,008,000.00	4,170,000.00	2,785,643.85
Utilities	175,666.69	1,858,419.55	4,131,100.00	18,296.13	109,799.56	317,900.00	341,954.95	1,461,455.81	1,894,000.00	6,343,000.00	2,913,325.08
Temporary Labor	1,728.89	9,373.41	21,000.00	740.95	4,017.24	9,000.00	13,682.20	79,075.60	-	30,000.00	(62,466.25)
Other	42,168.52	1,615,357.24	2,191,300.00	13,062.60	677,232.03	902,700.00	-	-	-	3,094,000.00	801,410.73
Standby	8,288.37	42,301.70	96,500.00	414.93	2,239.89	5,500.00	4,577.91	26,056.24	65,000.00	167,000.00	96,402.17
Water Supply	127,444.12	564,044.12	823,000.00	-	-	-	-	-	-	823,000.00	258,955.88
Debt Service	775,000.00	775,000.00	2,265,000.00	175,000.00	175,000.00	480,000.00	7,667,172.36	7,667,532.36	7,731,000.00	10,476,000.00	1,858,467.64
Capital Improvement	242,306.77	446,736.03	4,841,000.00	-	-	-	-	-	-	4,841,000.00	4,394,263.97
Capital Outlay	41,479.89	248,352.67	1,547,500.00	17,777.10	33,001.69	122,500.00	-	-	-	1,670,000.00	1,388,645.64
Accounting Income Add back	(1,017,306.77)	(1,221,736.03)	-	(175,000.00)	(175,000.00)	-	(4,578,574.12)	(4,578,574.12)	-	-	5,975,310.15
Transfer to Reserves	-	-	2,736,000.00	-	-	175,000.00	(4,578,574.12)	-	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:	1,612,834.35	13,157,872.90	31,515,000.00	367,702.53	3,215,996.16	7,105,000.00	(482,462.88)	8,129,976.66	18,269,000.00	56,889,000.00	32,385,154.28
Total Surplus (Deficit):	\$ 702,447.92	\$ 7,049,755.23	\$ -	\$ 198,248.25	\$ 770,441.75	\$ -	\$ 25,765,450.17	\$ 24,987,036.20	\$ -	\$ -	\$ (32,807,233.18)



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

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE		
	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	ADOPTED	REMAINING	
			BUDGET			BUDGET			TOTAL BUDGET	BUDGET		
Revenue												
Water Sales	\$ 1,233,416.79	\$ 11,218,596.27	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ 306,308.08	\$ 618,464.21	\$ 1,200,000.00	\$ 20,100,000.00	\$ 8,262,939.52	
Meter Charges	945,103.26	5,669,076.83	11,425,000.00	-	-	-	-	-	-	11,425,000.00	5,755,923.17	
Penalties	39,079.55	313,482.45	360,000.00	2,392.71	12,346.83	130,000.00	4,737.90	24,015.45	90,000.00	580,000.00	230,155.27	
Wastewater System Charges	-	-	-	563,953.88	3,461,801.66	6,870,000.00	-	-	-	6,870,000.00	3,408,198.34	
Wastewater Treatment Charges	-	-	-	-	-	-	1,123,372.53	7,025,364.71	13,820,000.00	13,820,000.00	6,794,635.29	
Other Operating Revenue	5,476.02	2,634,922.48	30,000.00	(812.62)	456,056.14	5,000.00	(5,585.52)	1,572,782.35	1,109,000.00	1,144,000.00	(3,519,760.97)	
Non Operating Revenue	92,206.65	371,550.10	800,000.00	416.81	56,233.28	100,000.00	23,854,154.30	23,876,386.14	2,050,000.00	2,950,000.00	(21,354,169.52)	
Benefits	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total:	2,315,282.27	20,207,628.13	31,515,000.00	565,950.78	3,986,437.91	7,105,000.00	25,282,987.29	33,117,012.86	18,269,000.00	56,889,000.00	(422,078.90)	
1000 - Governing Board	11,561.33	93,009.01	197,400.00	4,635.81	38,498.61	84,600.00	-	-	-	282,000.00	150,492.38	
2000 - General Administration	49,414.51	454,444.12	954,600.00	20,120.57	189,476.27	409,400.00	-	-	-	1,364,000.00	720,079.61	
2100 - Human Resources	80,913.22	1,956,523.51	2,823,800.00	32,160.65	834,577.22	1,210,200.00	-	-	-	4,034,000.00	1,242,899.27	
2200 - Public Affairs	75,860.20	445,154.28	1,141,700.00	32,377.97	196,332.03	489,300.00	-	-	-	1,631,000.00	989,513.69	
2300 - Conservation	27,379.32	206,415.60	658,000.00	-	-	-	-	-	-	658,000.00	451,584.40	
3000 - Finance & Accounting	63,699.61	531,968.15	1,113,700.00	26,947.74	239,983.35	477,300.00	-	-	-	1,591,000.00	819,048.50	
3200 - Information Technology	106,821.60	667,318.43	1,384,600.00	45,780.62	287,568.18	593,400.00	-	-	-	1,978,000.00	1,023,113.39	
3300 - Customer Service	100,995.80	766,678.30	1,666,000.00	42,504.60	325,849.22	714,000.00	-	-	-	2,380,000.00	1,287,472.48	
3400 - Meter Services	20,615.94	155,810.15	315,000.00	-	-	-	-	-	-	315,000.00	159,189.85	
4000 - Engineering	49,789.63	328,695.09	1,106,000.00	13,723.78	114,039.36	474,000.00	-	-	-	1,580,000.00	1,137,265.55	
5000 - Water Production	342,680.93	2,831,261.74	6,207,000.00	-	-	-	-	-	-	6,207,000.00	3,375,738.26	
5100 - Water Treatment	136,282.19	897,579.65	1,735,000.00	-	-	-	-	-	-	1,735,000.00	837,420.35	
5200 - Water Quality	43,698.19	295,900.07	607,000.00	-	-	-	-	-	-	607,000.00	311,099.93	
6000 - Maintenance Administration	39,332.74	227,578.01	443,700.00	2,990.72	24,331.52	49,300.00	-	-	-	493,000.00	241,090.47	
6100 - Water Maintenance	253,347.87	1,823,003.98	3,924,000.00	-	-	-	-	-	-	3,924,000.00	2,100,996.02	
6200 - Wastewater Collection	-	-	-	61,811.68	449,609.68	990,000.00	-	-	-	990,000.00	540,390.32	
6300 - Water Reclamation	-	-	-	-	-	-	1,007,639.48	5,041,018.42	10,512,000.00	10,512,000.00	5,470,981.58	
7000 - Facilities Maintenance	116,616.50	930,027.13	1,584,800.00	44,437.76	355,161.67	679,200.00	(126.48)	-	-	2,264,000.00	978,811.20	
7100 - Fleet Maintenance	52,344.88	298,153.01	651,700.00	22,433.53	127,567.36	279,300.00	-	-	-	931,000.00	505,279.63	
8000 - Capital	41,479.89	248,352.67	5,001,000.00	17,777.10	33,001.69	655,000.00	3,088,598.24	3,088,958.24	7,757,000.00	13,413,000.00	10,042,687.40	
Total Surplus (Deficit):	\$ 702,447.92	\$ 7,049,755.23	\$ -	\$ 198,248.25	\$ 770,441.75	\$ -	\$ 21,186,876.05	\$ 24,987,036.20	\$ -	\$ -	\$ (32,807,233.18)	



**Program Expense Detail Budget-to-Actual
Month Ended December 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	\$ 1,233,416.79	\$ 11,218,596.27	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ 306,308.08	\$ 618,464.21	\$ 1,200,000.00	\$ 20,100,000.00	\$ 8,262,939.52
Meter Charges	945,103.26	5,669,076.83	11,425,000.00	-	-	-	-	-	-	11,425,000.00	5,755,923.17
Penalties	39,079.55	313,482.45	360,000.00	2,392.71	12,346.83	130,000.00	4,737.90	24,015.45	90,000.00	580,000.00	230,155.27
Wastewater System Charges	-	-	-	563,953.88	3,461,801.66	6,870,000.00	-	-	-	6,870,000.00	3,408,198.34
Wastewater Treatment Charges	-	-	-	-	-	-	1,123,372.53	7,025,364.71	13,820,000.00	13,820,000.00	6,794,635.29
Other Operating Revenue	5,476.02	2,634,922.48	30,000.00	(812.62)	456,056.14	5,000.00	(5,585.52)	1,572,782.35	1,109,000.00	1,144,000.00	(3,519,760.97)
Non Operating Revenue	92,206.65	371,550.10	800,000.00	416.81	56,233.28	100,000.00	23,854,154.30	23,876,386.14	2,050,000.00	2,950,000.00	(21,354,169.52)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,315,282.27	20,207,628.13	31,515,000.00	565,950.78	3,986,437.91	7,105,000.00	25,282,987.29	33,117,012.86	18,269,000.00	56,889,000.00	(422,078.90)
Program: 1000 - Governing Board											
Labor	\$ 5,902.05	\$ 41,279.68	\$ 107,800.00	\$ 2,529.45	\$ 17,691.28	\$ 46,200.00	\$ -	\$ -	\$ -	\$ 154,000.00	\$ 95,029.04
Benefits	4,427.75	38,074.87	65,100.00	1,897.61	16,317.89	27,900.00	-	-	-	93,000.00	38,607.24
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	1,231.53	9,181.46	17,500.00	208.75	2,572.44	7,500.00	-	-	-	25,000.00	13,246.10
Program: 1000 - Governing Board Total:	11,561.33	93,009.01	197,400.00	4,635.81	38,498.61	84,600.00	-	-	-	282,000.00	150,492.38
Program: 2000 - General Administration											
Labor	32,731.29	216,534.77	453,600.00	14,027.71	92,800.61	194,400.00	-	-	-	648,000.00	338,664.62
Temporary Labor	1,728.89	9,373.41	21,000.00	740.95	4,017.24	9,000.00	-	-	-	30,000.00	16,609.35
Overtime	219.08	1,591.99	2,800.00	93.90	682.30	1,200.00	-	-	-	4,000.00	1,725.71
Benefits	8,711.01	122,269.86	197,400.00	2,676.18	47,115.81	84,600.00	-	-	-	282,000.00	112,614.33
Materials and Supplies	5.26	575.74	4,200.00	2.26	246.72	1,800.00	-	-	-	6,000.00	5,177.54
Contract Services	3,024.00	40,499.57	172,200.00	1,296.00	17,356.94	73,800.00	-	-	-	246,000.00	188,143.49
Utilities	297.40	1,092.85	2,800.00	127.46	468.38	1,200.00	-	-	-	4,000.00	2,438.77
Professional Development	2,697.58	62,505.93	100,600.00	1,156.11	26,788.27	43,400.00	-	-	-	144,000.00	54,705.80
Program: 2000 - General Administration Total:	49,414.51	454,444.12	954,600.00	20,120.57	189,476.27	409,400.00	-	-	-	1,364,000.00	720,079.61
Program: 2100 - Human Resources											
Labor	18,283.51	109,655.44	257,600.00	7,835.77	46,995.07	110,400.00	-	-	-	368,000.00	211,349.49
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	626.71	2,100.00	-	268.59	900.00	-	-	-	3,000.00	2,104.70
Benefits	6,036.99	113,877.24	162,400.00	2,587.17	48,804.03	69,600.00	-	-	-	232,000.00	69,318.73
Materials and Supplies	-	3,609.77	6,300.00	-	221.09	2,700.00	-	-	-	9,000.00	5,169.14
Contract Services	18,390.62	132,458.86	254,100.00	7,881.70	56,768.10	108,900.00	-	-	-	363,000.00	173,773.04
Utilities	171.27	497.11	1,400.00	73.41	213.06	600.00	-	-	-	2,000.00	1,289.83
Professional Development	7,551.40	15,590.19	37,800.00	720.00	4,075.25	16,200.00	-	-	-	54,000.00	34,334.56
Other	30,479.43	1,580,208.19	2,102,100.00	13,062.60	677,232.03	900,900.00	-	-	-	3,003,000.00	745,559.78
Program: 2100 - Human Resources Total:	80,913.22	1,956,523.51	2,823,800.00	32,160.65	834,577.22	1,210,200.00	-	-	-	4,034,000.00	1,242,899.27
Program: 2200 - Public Affairs											
Labor	28,876.98	173,205.07	401,800.00	12,375.82	74,230.68	172,200.00	-	-	-	574,000.00	326,564.25
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	797.61	3,843.63	11,900.00	341.85	1,647.28	5,100.00	-	-	-	17,000.00	11,509.09
Benefits	7,135.73	73,925.41	118,300.00	3,058.03	31,681.88	50,700.00	-	-	-	169,000.00	63,392.71
Materials and Supplies	5,092.42	20,430.51	81,900.00	2,182.44	8,755.91	35,100.00	-	-	-	117,000.00	87,813.58
Contract Services	33,113.78	160,481.23	460,600.00	14,058.26	74,329.80	197,400.00	-	-	-	658,000.00	423,188.97
Utilities	375.02	1,564.23	26,600.00	160.72	670.39	11,400.00	-	-	-	38,000.00	35,765.38
Professional Development	468.66	11,704.20	40,600.00	200.85	5,016.09	17,400.00	-	-	-	58,000.00	41,279.71
Program: 2200 - Public Affairs Total:	75,860.20	445,154.28	1,141,700.00	32,377.97	196,332.03	489,300.00	-	-	-	1,631,000.00	989,513.69
Program: 2300 - Conservation											
Labor	9,200.00	55,185.06	126,000.00	-	-	-	-	-	-	126,000.00	70,814.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,811.25	7,000.00	-	-	-	-	-	-	7,000.00	5,188.75
Benefits	3,194.49	20,808.25	45,000.00	-	-	-	-	-	-	45,000.00	24,191.75
Materials and Supplies	(31.00)	19,306.01	57,000.00	-	-	-	-	-	-	57,000.00	37,693.99
Contract Services	3,600.94	65,018.59	307,000.00	-	-	-	-	-	-	307,000.00	241,981.41
Utilities	76.74	7,726.12	16,000.00	-	-	-	-	-	-	16,000.00	8,273.88
Professional Development	(141.58)	1,823.09	15,000.00	-	-	-	-	-	-	15,000.00	13,176.91
Other	11,479.73	34,737.23	85,000.00	-	-	-	-	-	-	85,000.00	50,262.77
Program: 2300 - Conservation Total:	27,379.32	206,415.60	658,000.00	-	-	-	-	-	-	658,000.00	451,584.40
Program: 3000 - Finance & Accounting											
Labor	44,393.59	264,980.38	613,900.00	19,025.83	114,691.71	263,100.00	-	-	-	877,000.00	497,327.91
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	932.15	8,368.04	9,100.00	399.50	3,586.31	3,900.00	-	-	-	13,000.00	1,045.65
Benefits	13,887.80	182,921.80	301,000.00	5,944.23	90,898.67	129,000.00	-	-	-	430,000.00	156,179.53
Materials and Supplies	527.97	2,650.33	4,900.00	226.28	1,135.84	2,100.00	-	-	-	7,000.00	3,213.83
Contract Services	2,692.68	59,677.40	157,500.00	896.21	24,027.38	67,500.00	-	-	-	225,000.00	141,295.22
Utilities	267.36	644.63	2,800.00	114.58	276.25	1,200.00	-	-	-	4,000.00	3,079.12
Professional Development	795.92	12,523.43	24,500.00	341.11	5,367.19	10,500.00	-	-	-	35,000.00	17,109.38
Other	202.14	202.14	-	-	-	-	-	-	-	-	(202.14)
Program: 3000 - Finance & Accounting Total:	63,699.61	531,968.15	1,113,700.00	26,947.74	239,983.35	477,300.00	-	-	-	1,591,000.00	819,048.50



**Program Expense Detail Budget-to-Actual
Month Ended December 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	28,302.40	162,161.83	392,000.00	12,129.60	70,883.38	168,000.00	-	-	-	560,000.00	326,954.79
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	9,877.07	164,535.28	247,100.00	4,232.92	70,704.22	105,900.00	-	-	-	353,000.00	117,760.50
Materials and Supplies	7,714.49	37,090.99	56,700.00	3,306.21	15,896.13	24,300.00	-	-	-	81,000.00	28,012.88
Contract Services	58,914.83	293,657.12	668,500.00	25,249.26	125,853.07	286,500.00	-	-	-	955,000.00	535,489.81
Utilities	2,012.81	7,726.89	8,400.00	862.63	3,311.52	3,600.00	-	-	-	12,000.00	961.59
Professional Development	-	2,146.32	11,900.00	-	919.86	5,100.00	-	-	-	17,000.00	13,933.82
Program: 3200 - Information Technology Total:	106,821.60	667,318.43	1,384,600.00	45,780.62	287,568.18	593,400.00	-	-	-	1,978,000.00	1,023,113.39
Program: 3300 - Customer Service											
Labor	31,369.07	207,715.65	506,100.00	13,443.89	89,021.01	216,900.00	-	-	-	723,000.00	426,263.34
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	771.02	4,002.52	7,700.00	330.44	1,715.40	3,300.00	-	-	-	11,000.00	5,282.08
Benefits	11,404.92	153,352.67	244,300.00	4,887.40	65,720.99	104,700.00	-	-	-	349,000.00	129,926.34
Materials and Supplies	98.07	876.60	4,900.00	42.02	375.68	2,100.00	-	-	-	7,000.00	5,747.72
Contract Services	42,553.00	331,421.80	737,800.00	18,237.03	142,038.02	316,200.00	-	-	-	1,054,000.00	580,540.18
Utilities	13,891.60	66,914.74	149,800.00	5,177.72	26,041.85	64,200.00	-	-	-	214,000.00	121,043.41
Professional Development	900.90	2,184.64	11,200.00	386.10	936.27	4,800.00	-	-	-	16,000.00	12,879.09
Other	7.22	209.68	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,790.32
Program: 3300 - Customer Service Total:	100,995.80	766,678.30	1,666,000.00	42,504.60	325,849.22	714,000.00	-	-	-	2,380,000.00	1,287,472.48
Program: 3400 - Meter Services											
Labor	13,811.60	81,711.07	186,000.00	-	-	-	-	-	-	186,000.00	104,288.93
Overtime	603.92	4,990.25	6,000.00	-	-	-	-	-	-	6,000.00	1,009.75
Benefits	5,838.75	66,585.41	109,000.00	-	-	-	-	-	-	109,000.00	42,414.59
Materials and Supplies	-	34.80	4,000.00	-	-	-	-	-	-	4,000.00	3,965.20
Contract Services	170.90	1,840.36	8,000.00	-	-	-	-	-	-	8,000.00	6,159.64
Utilities	190.77	648.26	2,000.00	-	-	-	-	-	-	2,000.00	1,351.74
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	20,615.94	155,810.15	315,000.00	-	-	-	-	-	-	315,000.00	159,189.85
Program: 4000 - Engineering											
Labor	23,442.72	172,498.81	474,600.00	10,046.88	80,227.61	203,400.00	-	-	-	678,000.00	425,273.58
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	4,907.07	48,214.59	112,700.00	2,102.97	20,663.01	48,300.00	-	-	-	161,000.00	92,122.40
Materials and Supplies	113.69	417.18	4,200.00	48.73	178.80	1,800.00	-	-	-	6,000.00	5,404.02
Contract Services	17,141.18	55,054.26	436,800.00	1,369.57	11,449.34	187,200.00	-	-	-	624,000.00	557,496.40
Utilities	4,009.97	49,679.00	68,600.00	80.63	320.06	29,400.00	-	-	-	98,000.00	48,000.94
Professional Development	175.00	2,831.25	9,100.00	75.00	1,200.54	3,900.00	-	-	-	13,000.00	8,968.21
Program: 4000 - Engineering Total:	49,789.63	328,695.09	1,106,000.00	13,723.78	114,039.36	474,000.00	-	-	-	1,580,000.00	1,137,265.55
Program: 5000 - Water Production											
Labor	66,762.37	403,552.23	920,000.00	-	-	-	-	-	-	920,000.00	516,447.77
Overtime	7,222.93	39,287.66	89,000.00	-	-	-	-	-	-	89,000.00	49,712.34
Standby	4,044.58	21,633.57	47,000.00	-	-	-	-	-	-	47,000.00	25,366.43
Benefits	21,353.32	276,939.36	419,000.00	-	-	-	-	-	-	419,000.00	142,060.64
Water Supply	127,444.12	564,044.12	823,000.00	-	-	-	-	-	-	823,000.00	258,955.88
Materials and Supplies	11,816.85	143,703.39	288,000.00	-	-	-	-	-	-	288,000.00	144,296.61
Contract Services	4,499.13	38,170.84	511,000.00	-	-	-	-	-	-	511,000.00	472,829.16
Utilities	99,039.14	1,339,405.57	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,759,594.43
Professional Development	498.49	4,525.00	11,000.00	-	-	-	-	-	-	11,000.00	6,475.00
Program: 5000 - Water Production Total:	342,680.93	2,831,261.74	6,207,000.00	-	-	-	-	-	-	6,207,000.00	3,375,738.26
Program: 5100 - Water Treatment											
Labor	22,761.80	136,468.62	312,000.00	-	-	-	-	-	-	312,000.00	175,531.38
Overtime	3,159.23	11,810.53	39,000.00	-	-	-	-	-	-	39,000.00	27,189.47
Benefits	6,722.53	139,852.58	192,000.00	-	-	-	-	-	-	192,000.00	52,147.42
Materials and Supplies	11,516.12	192,450.45	285,000.00	-	-	-	-	-	-	285,000.00	92,549.55
Contract Services	80,875.46	267,441.13	664,000.00	-	-	-	-	-	-	664,000.00	396,558.87
Utilities	11,247.05	149,556.34	243,000.00	-	-	-	-	-	-	243,000.00	93,443.66
Program: 5100 - Water Treatment Total:	136,282.19	897,579.65	1,735,000.00	-	-	-	-	-	-	1,735,000.00	837,420.35
Program: 5200 - Water Quality											
Labor	21,422.42	128,477.05	267,000.00	-	-	-	-	-	-	267,000.00	138,522.95
Overtime	411.12	3,609.42	12,000.00	-	-	-	-	-	-	12,000.00	8,390.58
Benefits	7,060.15	95,117.47	131,000.00	-	-	-	-	-	-	131,000.00	35,882.53
Materials and Supplies	4,793.90	12,567.94	29,000.00	-	-	-	-	-	-	29,000.00	16,432.06
Contract Services	9,760.60	54,691.52	159,000.00	-	-	-	-	-	-	159,000.00	104,308.48
Utilities	-	86.58	2,000.00	-	-	-	-	-	-	2,000.00	1,913.42
Professional Development	250.00	1,350.09	7,000.00	-	-	-	-	-	-	7,000.00	5,649.91
Program: 5200 - Water Quality Total:	43,698.19	295,900.07	607,000.00	-	-	-	-	-	-	607,000.00	311,099.93



**Program Expense Detail Budget-to-Actual
Month Ended December 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	15,933.50	95,054.00	212,400.00	1,799.51	10,576.67	23,600.00	-	-	-	236,000.00	130,369.33
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	85.82	2,275.39	1,800.00	9.54	252.83	200.00	-	-	-	2,000.00	(528.22)
Standby	4,243.79	20,668.13	49,500.00	414.93	2,239.89	5,500.00	-	-	-	55,000.00	32,091.98
Benefits	6,487.16	80,620.44	117,900.00	720.69	8,957.12	13,100.00	-	-	-	131,000.00	41,422.44
Materials and Supplies	96.98	96.98	2,700.00	-	-	300.00	-	-	-	3,000.00	2,903.02
Contract Services	85.75	546.21	1,800.00	9.55	60.74	200.00	-	-	-	2,000.00	1,393.05
Utilities	10,712.88	23,317.65	36,900.00	-	1,400.54	4,100.00	-	-	-	41,000.00	16,281.81
Professional Development	1,686.86	4,999.21	20,700.00	36.50	843.73	2,300.00	-	-	-	23,000.00	17,157.06
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 6000 - Maintenance Administration Total:	39,332.74	227,578.01	443,700.00	2,990.72	24,331.52	49,300.00	-	-	-	493,000.00	241,090.47
Program: 6100 - Water Maintenance											
Labor	100,829.46	525,936.35	1,292,000.00	-	-	-	-	-	-	1,292,000.00	766,063.65
Overtime	20,614.67	217,737.23	430,000.00	-	-	-	-	-	-	430,000.00	212,262.77
Benefits	37,957.64	382,882.42	623,000.00	-	-	-	-	-	-	623,000.00	240,117.58
Materials and Supplies	61,367.47	320,426.58	947,000.00	-	-	-	-	-	-	947,000.00	626,573.42
Contract Services	32,578.63	376,021.40	632,000.00	-	-	-	-	-	-	632,000.00	255,978.60
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	253,347.87	1,823,003.98	3,924,000.00	-	-	-	-	-	-	3,924,000.00	2,100,996.02
Program: 6200 - Wastewater Collection											
Labor	-	-	-	25,346.04	150,178.49	411,000.00	-	-	-	411,000.00	260,821.51
Overtime	-	-	-	368.93	4,648.70	11,000.00	-	-	-	11,000.00	6,351.30
Benefits	-	-	-	7,442.83	90,115.56	187,000.00	-	-	-	187,000.00	96,884.44
Materials and Supplies	-	-	-	-	325.92	38,000.00	-	-	-	38,000.00	37,674.08
Contract Services	-	-	-	28,653.88	203,916.01	343,000.00	-	-	-	343,000.00	139,083.99
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	425.00	-	-	-	-	-	(425.00)
Program: 6200 - Wastewater Collection Total:	-	-	-	61,811.68	449,609.68	990,000.00	-	-	-	990,000.00	540,390.32
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	88,528.63	518,217.95	1,301,000.00	1,301,000.00	782,782.05
Temporary Labor	-	-	-	-	-	-	13,682.20	79,075.60	-	-	(79,075.60)
Overtime	-	-	-	-	-	-	25,585.44	137,390.49	280,000.00	280,000.00	142,609.51
Standby	-	-	-	-	-	-	4,577.91	26,056.24	65,000.00	65,000.00	38,943.76
Benefits	-	-	-	-	-	-	31,592.32	384,460.37	608,000.00	608,000.00	223,539.63
Materials and Supplies	-	-	-	-	-	-	92,697.99	455,699.55	2,008,000.00	2,008,000.00	1,552,300.45
Contract Services	-	-	-	-	-	-	408,619.41	1,970,193.24	4,344,000.00	4,344,000.00	2,373,806.76
Utilities	-	-	-	-	-	-	341,954.95	1,461,455.81	1,894,000.00	1,894,000.00	432,544.19
Professional Development	-	-	-	-	-	-	400.63	8,469.17	12,000.00	12,000.00	3,530.83
Program: 6300 - Water Reclamation Total:	-	-	-	-	-	-	1,007,639.48	5,041,018.42	10,512,000.00	10,512,000.00	5,470,981.58
Program: 7000 - Facilities Maintenance											
Labor	12,670.41	74,634.69	217,000.00	5,426.59	31,977.19	93,000.00	(113.88)	-	-	310,000.00	203,388.12
Overtime	778.36	4,777.41	9,800.00	333.58	2,047.45	4,200.00	-	-	-	14,000.00	7,175.14
Benefits	4,819.09	64,003.26	120,400.00	2,064.74	27,568.73	51,600.00	(12.60)	-	-	172,000.00	80,428.01
Materials and Supplies	6,405.35	35,431.67	66,500.00	2,745.13	14,666.71	28,500.00	-	-	-	95,000.00	44,901.62
Contract Services	68,230.71	622,192.77	893,900.00	26,309.63	236,309.31	383,100.00	-	-	-	1,277,000.00	418,497.92
Utilities	23,712.58	128,733.08	275,100.00	7,558.09	42,483.31	117,900.00	-	-	-	393,000.00	221,783.61
Professional Development	-	254.25	2,100.00	-	108.97	900.00	-	-	-	3,000.00	2,636.78
Program: 7000 - Facilities Maintenance Total:	116,616.50	930,027.13	1,584,800.00	44,437.76	355,161.67	679,200.00	(126.48)	-	-	2,264,000.00	978,811.20
Program: 7100 - Fleet Maintenance											
Labor	5,782.56	34,681.71	79,800.00	2,478.24	14,863.59	34,200.00	-	-	-	114,000.00	64,454.70
Overtime	704.76	3,198.51	2,100.00	302.03	1,370.77	900.00	-	-	-	3,000.00	(1,569.28)
Benefits	2,138.71	13,908.84	30,100.00	916.56	5,820.93	12,900.00	-	-	-	43,000.00	23,270.23
Materials and Supplies	16,617.26	68,032.51	126,000.00	7,121.70	29,152.35	54,000.00	-	-	-	180,000.00	82,815.14
Contract Services	17,439.49	97,294.69	214,200.00	7,474.11	41,697.84	91,800.00	-	-	-	306,000.00	167,007.47
Utilities	9,662.10	80,826.50	196,700.00	4,140.89	34,614.20	84,300.00	-	-	-	281,000.00	165,559.30
Professional Development	-	210.25	2,800.00	-	47.68	1,200.00	-	-	-	4,000.00	3,742.07
Program: 7100 - Fleet Maintenance Total:	52,344.88	298,153.01	651,700.00	22,433.53	127,567.36	279,300.00	-	-	-	931,000.00	505,279.63
Program: 8000 - Capital											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	775,000.00	775,000.00	1,518,000.00	175,000.00	175,000.00	385,000.00	4,578,574.12	4,578,574.12	4,527,000.00	6,430,000.00	901,425.88
Debt Service - Interest	-	-	747,000.00	-	-	95,000.00	3,088,598.24	3,088,958.24	3,204,000.00	4,046,000.00	957,041.76
Capital Improvement	242,306.77	446,736.03	4,841,000.00	-	-	-	-	-	-	4,841,000.00	4,394,263.97
Capital Outlay	41,479.89	248,352.67	1,547,500.00	17,777.10	33,001.69	122,500.00	-	-	-	1,670,000.00	1,388,645.64
Accounting Income Add back	(1,017,306.77)	(1,221,736.03)	-	(175,000.00)	(175,000.00)	-	(4,578,574.12)	(4,578,574.12)	-	-	5,975,310.15
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)
Program: 8000 - Capital Total:	41,479.89	248,352.67	5,001,000.00	17,777.10	33,001.69	655,000.00	3,088,598.24	3,088,958.24	7,757,000.00	13,413,000.00	10,042,687.40
Total Surplus (Deficit):	\$ 702,447.92	\$ 7,049,755.23	\$ -	\$ 198,248.25	\$ 770,441.75	\$ -	\$ 21,186,876.05	\$ 24,987,036.20	\$ -	\$ -	\$ (32,807,233.18)