



**Combining Schedule of Net Position
As of February 28, 2026
Unaudited**

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 9,709,871.98	\$ 4,445,898.81	\$ 12,674,517.92	\$ 26,830,288.71
Investments	13,619,751.77	2,232,960.70	-	15,852,712.47
Accounts Receivable, Net	5,343,306.05	372,123.37	759,400.76	6,474,830.18
Other Receivables	2,163,768.71	1,173.53	-	2,164,942.24
Due from Other Governments	51,245.30	-	618,671.95	669,917.25
Inventory	1,994,176.10	6,721.16	46,242.90	2,047,140.16
Prepaid Expenses	606,080.58	55,624.41	-	661,704.99
Total Current Assets:	33,488,200.49	7,114,501.98	14,098,833.53	54,701,536.00
Non-Current Assets:				
Restricted Cash and Cash Equivalents	9,781,145.39	4,124,958.29	12,439,743.79	26,345,847.47
Capital Assets not being Depreciated	10,229,920.23	3,665,191.83	4,914,538.66	18,809,650.72
Capital Assets, Net	108,028,390.45	27,040,879.33	170,637,036.68	305,706,306.46
Total Non-Current Assets:	128,039,456.07	34,831,029.45	187,991,319.13	350,861,804.65
Total Assets:	161,527,656.56	41,945,531.43	202,090,152.66	405,563,340.65
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:	166,610,556.79	44,145,065.10	202,090,152.66	412,845,774.55
Current Liabilities:				
Accounts Payable and Accrued Expenses	2,062,420.90	30,904.88	1,544,299.00	3,637,624.78
Customer Service Deposits	1,614,781.17	-	-	1,614,781.17
Construction Advances and Retentions	387,997.42	3,500.01	21,176.50	412,673.93
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:	5,760,767.17	332,850.07	1,618,790.43	7,712,407.67
Non-Current Liabilities:				
Compensated Absences, less current portion	496,600.90	151,886.92	206,649.41	855,137.23
Net Pension Liability	10,217,111.29	4,351,668.00	-	14,568,779.29
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:	44,062,717.68	10,482,895.42	167,681,864.32	222,227,477.42
Total Liabilities:	49,823,484.85	10,815,745.49	169,300,654.75	229,939,885.09
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	689,036.80	295,301.20	-	984,338.00
Total Liabilities and Deferred Inflows of Resources:	50,512,521.65	11,111,046.69	169,300,654.75	230,924,223.09
Equity:				
Equity	108,429,420.26	31,678,247.70	6,733,879.72	146,841,547.68
Total Beginning Equity:	108,429,420.26	31,678,247.70	6,733,879.72	146,841,547.68
Total Revenue	25,755,575.83	5,359,272.50	35,779,313.22	66,894,161.55
Total Expense	18,086,960.95	4,003,501.79	9,723,695.03	31,814,157.77
Revenues Over/Under Expenses	7,668,614.88	1,355,770.71	26,055,618.19	35,080,003.78
Total Equity and Current Surplus (Deficit):	116,098,035.14	33,034,018.41	32,789,497.91	181,921,551.46
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 166,610,556.79	\$ 44,145,065.10	\$ 202,090,152.66	\$ 412,845,774.55



**Revenue and Expense Budget-to-Actual by Category
Month Ended February 28, 2026
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	\$ 1,203,632.51	\$ 13,774,040.91	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 618,464.21	\$ 1,237,000.00	\$ 20,137,000.00	\$ 5,744,494.88
Meter Charges	1,002,574.17	7,617,151.52	11,525,000.00	-	-	-	-	-	-	11,525,000.00	3,907,848.48
Penalties	55,267.66	453,263.69	360,000.00	2,056.05	16,856.38	130,000.00	4,112.00	33,424.00	90,000.00	580,000.00	76,455.93
Wastewater System Charges	-	-	-	561,690.04	4,593,453.87	6,870,000.00	-	-	-	-	6,870,000.00
Wastewater Treatment Charges	-	-	-	-	-	-	1,118,568.21	9,294,111.08	13,835,000.00	13,835,000.00	4,540,888.92
Other Operating Revenue	481,708.66	3,336,997.20	30,000.00	23,071.00	593,089.14	5,000.00	87,616.00	1,897,528.67	515,000.00	550,000.00	(5,277,615.01)
Non Operating Revenue	41,385.39	574,122.51	925,000.00	7,674.64	155,873.11	220,000.00	31,013.12	23,935,785.26	25,706,000.00	26,851,000.00	2,185,219.12
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,784,568.39	25,755,575.83	31,740,000.00	594,491.73	5,359,272.50	7,225,000.00	1,241,309.33	35,779,313.22	41,383,000.00	80,348,000.00	13,453,838.45
Expense by Category											
Labor	469,706.12	4,068,124.11	6,671,400.00	125,635.82	1,112,451.52	1,859,600.00	79,239.31	728,989.48	1,301,000.00	9,832,000.00	3,922,434.89
Benefits	172,280.19	2,423,872.79	3,209,100.00	41,478.45	619,115.36	861,900.00	33,778.52	458,758.34	608,000.00	4,679,000.00	1,177,253.51
Contract Services	442,471.65	3,549,711.43	6,336,500.00	112,871.85	1,185,366.39	2,065,500.00	181,010.89	2,639,271.42	4,353,000.00	12,755,000.00	5,380,650.76
Professional Development	3,251.50	161,444.88	312,500.00	1,329.60	55,980.67	113,500.00	-	8,469.17	14,000.00	440,000.00	214,105.28
Overtime	45,520.77	429,477.06	654,100.00	1,714.60	21,912.87	40,900.00	21,862.34	206,684.10	280,000.00	975,000.00	316,925.97
Materials and Supplies	236,744.35	1,255,696.44	1,944,800.00	21,138.47	99,461.64	192,200.00	109,316.24	675,995.66	1,281,000.00	3,418,000.00	1,386,846.26
Utilities	63,360.74	2,855,559.06	4,131,100.00	19,192.51	165,146.85	317,900.00	165,379.77	1,771,901.46	2,579,000.00	7,028,000.00	2,235,392.63
Temporary Labor	27,008.15	37,614.87	95,900.00	750.93	5,296.73	41,100.00	10,289.78	106,383.78	-	137,000.00	(12,295.38)
Other	8,421.89	1,631,096.20	2,205,300.00	2,953.44	683,083.92	908,700.00	-	-	-	3,114,000.00	799,819.88
Standby	6,716.85	64,222.59	96,500.00	355.64	3,597.96	5,500.00	4,162.68	38,283.38	65,000.00	167,000.00	60,896.07
Water Supply	441.05	1,168,325.17	1,462,000.00	-	-	-	-	-	-	1,462,000.00	293,674.83
Debt Service	-	775,000.00	1,775,000.00	-	175,000.00	270,000.00	-	7,667,532.36	8,370,000.00	10,415,000.00	1,797,467.64
Capital Improvement	553,245.81	1,189,018.67	4,041,000.00	-	-	-	-	-	-	4,041,000.00	2,851,981.33
Capital Outlay	176,160.56	441,816.35	1,640,400.00	13,632.99	52,087.88	153,600.00	-	-	-	1,794,000.00	1,300,095.77
Accounting Income Add back	(553,245.81)	(1,964,018.67)	-	-	(175,000.00)	-	-	(4,578,574.12)	-	-	6,717,592.79
Transfer to Reserves	-	-	3,552,900.00	-	-	517,100.00	-	-	22,532,000.00	26,602,000.00	26,602,000.00
Transfer from Reserves	-	-	(6,388,500.00)	-	-	(122,500.00)	-	-	-	(6,511,000.00)	(6,511,000.00)
Expense Total:	1,652,083.82	18,086,960.95	31,740,000.00	341,054.30	4,003,501.79	7,225,000.00	605,039.53	9,723,695.03	41,383,000.00	80,348,000.00	48,533,842.23
Total Surplus (Deficit):	\$ 1,132,484.57	\$ 7,668,614.88	\$ -	\$ 253,437.43	\$ 1,355,770.71	\$ -	\$ 636,269.80	\$ 26,055,618.19	\$ -	\$ -	\$ (35,080,003.78)



**Revenue and Expense Budget-to-Actual by Program
Month Ended February 28, 2026
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	ADOPTED	REMAINING
			BUDGET			BUDGET			BUDGET		
Revenue											
Water Sales	\$ 1,203,632.51	\$ 13,774,040.91	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 618,464.21	\$ 1,237,000.00	\$ 20,137,000.00	\$ 5,744,494.88
Meter Charges	1,002,574.17	7,617,151.52	11,525,000.00	-	-	-	-	-	-	11,525,000.00	3,907,848.48
Penalties	55,267.66	453,263.69	360,000.00	2,056.05	16,856.38	130,000.00	4,112.00	33,424.00	90,000.00	580,000.00	76,455.93
Wastewater System Charges	-	-	-	561,690.04	4,593,453.87	6,870,000.00	-	-	-	-	6,870,000.00
Wastewater Treatment Charges	-	-	-	-	-	-	1,118,568.21	9,294,111.08	13,835,000.00	13,835,000.00	4,540,888.92
Other Operating Revenue	481,708.66	3,336,997.20	30,000.00	23,071.00	593,089.14	5,000.00	87,616.00	1,897,528.67	515,000.00	550,000.00	(5,277,615.01)
Non Operating Revenue	41,385.39	574,122.51	925,000.00	7,674.64	155,873.11	220,000.00	31,013.12	23,935,785.26	25,706,000.00	26,851,000.00	2,185,219.12
Benefits	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,784,568.39	25,755,575.83	31,740,000.00	594,491.73	5,359,272.50	7,225,000.00	1,241,309.33	35,779,313.22	41,383,000.00	80,348,000.00	13,453,838.45
1000 - Governing Board	10,697.17	116,404.64	186,200.00	4,520.60	47,875.50	79,800.00	-	-	-	266,000.00	101,719.86
2000 - General Administration	49,282.08	581,641.86	954,600.00	19,947.50	241,642.69	409,400.00	-	-	-	1,364,000.00	540,715.45
2100 - Human Resources	42,812.27	2,052,063.90	2,846,200.00	18,348.05	875,522.97	1,219,800.00	-	-	-	4,066,000.00	1,138,413.13
2200 - Public Affairs	63,131.56	597,008.78	1,141,700.00	25,576.63	260,695.12	489,300.00	-	-	-	1,631,000.00	773,296.10
2300 - Conservation	18,974.31	252,840.63	626,000.00	-	-	-	-	-	-	626,000.00	373,159.37
3000 - Finance & Accounting	65,220.08	688,077.07	1,113,700.00	27,716.49	307,175.78	477,300.00	-	-	-	1,591,000.00	595,747.15
3200 - Information Technology	115,738.59	897,772.55	1,384,600.00	49,602.14	386,333.95	593,400.00	-	-	-	1,978,000.00	693,893.50
3300 - Customer Service	103,005.94	1,038,894.44	1,632,400.00	43,687.67	441,512.51	699,600.00	-	-	-	2,332,000.00	851,593.05
3400 - Meter Services	20,732.24	206,389.32	315,000.00	-	-	-	-	-	-	315,000.00	108,610.68
4000 - Engineering	106,346.60	485,718.67	1,085,700.00	14,817.16	148,208.67	465,300.00	-	-	-	1,551,000.00	917,072.66
5000 - Water Production	213,836.36	4,688,009.40	6,846,000.00	-	-	-	-	-	-	6,846,000.00	2,157,990.60
5100 - Water Treatment	106,633.19	1,190,650.54	1,775,000.00	-	-	-	-	-	-	1,775,000.00	584,349.46
5200 - Water Quality	34,733.48	381,403.48	666,000.00	-	-	-	-	-	-	666,000.00	284,596.52
6000 - Maintenance Administration	29,213.69	310,086.75	443,700.00	3,041.41	32,905.58	49,300.00	-	-	-	493,000.00	150,007.67
6100 - Water Maintenance	362,344.33	2,585,873.98	3,924,000.00	-	-	-	-	-	-	3,924,000.00	1,338,126.02
6200 - Wastewater Collection	-	-	-	68,185.16	594,392.72	990,000.00	-	-	-	990,000.00	395,607.28
6300 - Water Reclamation	-	-	-	-	-	-	605,039.53	6,634,736.79	10,481,000.00	10,481,000.00	3,846,263.21
7000 - Facilities Maintenance	82,001.82	1,176,221.10	1,521,800.00	30,027.37	445,690.83	652,200.00	-	-	-	2,174,000.00	552,088.07
7100 - Fleet Maintenance	51,219.55	396,087.49	656,600.00	21,951.13	169,457.59	281,400.00	-	-	-	938,000.00	372,454.92
8000 - Capital	176,160.56	441,816.35	4,620,800.00	13,632.99	52,087.88	818,200.00	-	3,088,958.24	30,902,000.00	36,341,000.00	32,758,137.53
Total Surplus (Deficit):	\$1,132,484.57	\$ 7,668,614.88	\$ -	\$ 253,437.43	\$ 1,355,770.71	\$ -	\$ 636,269.80	\$ 26,055,618.19	\$ -	\$ -	\$ (35,080,003.78)



**Program Expense Detail Budget-to-Actual
Month Ended February 28, 2026
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	\$ 1,203,632.51	\$ 13,774,040.91	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 618,464.21	\$ 1,237,000.00	\$ 20,137,000.00	\$ 5,744,494.88
Meter Charges	1,002,574.17	7,617,151.52	11,525,000.00	-	-	-	-	-	-	11,525,000.00	3,907,848.48
Penalties	55,267.66	453,263.69	360,000.00	2,056.05	16,856.38	130,000.00	4,112.00	33,424.00	90,000.00	580,000.00	76,455.93
Wastewater System Charges	-	-	-	561,690.04	4,593,453.87	6,870,000.00	-	-	-	6,870,000.00	2,276,546.13
Wastewater Treatment Charges	-	-	-	-	-	-	1,118,568.21	9,294,111.08	13,835,000.00	13,835,000.00	4,540,888.92
Other Operating Revenue	481,708.66	3,336,997.20	30,000.00	23,071.00	593,089.14	5,000.00	87,616.00	1,897,528.67	515,000.00	550,000.00	(5,277,615.01)
Non Operating Revenue	41,385.39	574,122.51	925,000.00	7,674.64	155,873.11	220,000.00	31,013.12	23,935,785.26	25,706,000.00	26,851,000.00	2,185,219.12
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,784,568.39	25,755,575.83	31,740,000.00	594,491.73	5,359,272.50	7,225,000.00	1,241,309.33	35,779,313.22	41,383,000.00	80,348,000.00	13,453,838.45
Program: 1000 - Governing Board											
Labor	\$ 5,723.20	\$ 52,904.93	\$ 95,900.00	\$ 2,452.80	\$ 22,673.53	\$ 41,100.00	\$ -	\$ -	\$ -	\$ 137,000.00	\$ 61,421.54
Benefits	4,824.87	47,738.31	65,100.00	2,067.80	20,459.34	27,900.00	-	-	-	93,000.00	24,802.35
Materials and Supplies	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	-	4,473.00	5,600.00	-	1,917.00	2,400.00	-	-	-	8,000.00	1,610.00
Professional Development	149.10	11,288.40	17,500.00	-	2,825.63	7,500.00	-	-	-	25,000.00	10,885.97
Program: 1000 - Governing Board Total:	10,697.17	116,404.64	186,200.00	4,520.60	47,875.50	79,800.00	-	-	-	266,000.00	101,719.86
Program: 2000 - General Administration											
Labor	32,468.80	297,706.78	453,600.00	13,915.20	127,588.60	194,400.00	-	-	-	648,000.00	222,704.62
Temporary Labor	1,752.15	12,358.87	18,900.00	750.93	5,296.73	8,100.00	-	-	-	27,000.00	9,344.40
Overtime	233.68	1,942.51	4,900.00	100.16	832.54	2,100.00	-	-	-	7,000.00	4,224.95
Benefits	11,936.15	148,519.93	197,400.00	3,942.08	56,018.94	84,600.00	-	-	-	282,000.00	77,461.13
Materials and Supplies	-	655.80	4,200.00	-	281.03	1,800.00	-	-	-	6,000.00	5,063.17
Contract Services	-	48,784.07	172,200.00	-	20,907.44	73,800.00	-	-	-	246,000.00	176,308.49
Utilities	152.90	1,394.45	2,800.00	65.53	597.64	1,200.00	-	-	-	4,000.00	2,007.91
Professional Development	2,738.40	70,279.45	100,600.00	1,173.60	30,119.77	43,400.00	-	-	-	144,000.00	43,600.78
Program: 2000 - General Administration Total:	49,282.08	581,641.86	954,600.00	19,947.50	241,642.69	409,400.00	-	-	-	1,364,000.00	540,715.45
Program: 2100 - Human Resources											
Labor	18,108.51	154,926.71	257,600.00	7,760.77	66,397.00	110,400.00	-	-	-	368,000.00	146,676.29
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	56.97	769.14	2,100.00	24.42	329.64	900.00	-	-	-	3,000.00	1,901.22
Benefits	6,157.12	128,037.06	162,400.00	2,638.72	54,872.42	69,600.00	-	-	-	232,000.00	49,090.52
Materials and Supplies	-	3,849.01	6,300.00	-	323.62	2,700.00	-	-	-	9,000.00	4,827.37
Contract Services	11,515.44	153,640.90	264,600.00	4,935.18	65,846.11	113,400.00	-	-	-	378,000.00	158,512.99
Utilities	82.87	661.45	1,400.00	35.52	283.50	600.00	-	-	-	2,000.00	1,055.05
Professional Development	-	16,317.02	35,700.00	-	4,386.76	15,300.00	-	-	-	51,000.00	30,296.22
Other	6,891.36	1,593,862.61	2,116,100.00	2,953.44	683,083.92	906,900.00	-	-	-	3,023,000.00	746,053.47
Program: 2100 - Human Resources Total:	42,812.27	2,052,063.90	2,846,200.00	18,348.05	875,522.97	1,219,800.00	-	-	-	4,066,000.00	1,138,413.13
Program: 2200 - Public Affairs											
Labor	24,890.34	241,453.66	401,800.00	10,667.26	103,480.00	172,200.00	-	-	-	574,000.00	229,066.34
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	256.39	4,612.78	11,900.00	109.87	1,976.91	5,100.00	-	-	-	17,000.00	10,410.31
Benefits	5,272.08	87,940.12	118,300.00	2,259.40	37,687.90	50,700.00	-	-	-	169,000.00	43,371.98
Materials and Supplies	57.22	22,529.44	81,900.00	24.52	9,655.45	35,100.00	-	-	-	117,000.00	84,815.11
Contract Services	32,101.22	221,989.17	460,600.00	12,278.02	99,973.32	197,400.00	-	-	-	658,000.00	336,037.51
Utilities	190.31	1,942.05	26,600.00	81.56	832.31	11,400.00	-	-	-	38,000.00	35,225.64
Professional Development	364.00	16,541.56	40,600.00	156.00	7,089.23	17,400.00	-	-	-	58,000.00	34,369.21
Program: 2200 - Public Affairs Total:	63,131.56	597,008.78	1,141,700.00	25,576.63	260,695.12	489,300.00	-	-	-	1,631,000.00	773,296.10
Program: 2300 - Conservation											
Labor	9,200.00	78,185.06	126,000.00	-	-	-	-	-	-	126,000.00	47,814.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,811.25	7,000.00	-	-	-	-	-	-	7,000.00	5,188.75
Benefits	3,415.96	28,169.52	45,000.00	-	-	-	-	-	-	45,000.00	16,830.48
Materials and Supplies	-	19,772.62	40,000.00	-	-	-	-	-	-	40,000.00	20,227.38
Contract Services	5,000.00	74,437.95	292,000.00	-	-	-	-	-	-	292,000.00	217,562.05
Utilities	38.37	7,802.86	16,000.00	-	-	-	-	-	-	16,000.00	8,197.14
Professional Development	-	6,004.16	15,000.00	-	-	-	-	-	-	15,000.00	8,995.84
Other	1,319.98	36,657.21	85,000.00	-	-	-	-	-	-	85,000.00	48,342.79
Program: 2300 - Conservation Total:	18,974.31	252,840.63	626,000.00	-	-	-	-	-	-	626,000.00	373,159.37
Program: 3000 - Finance & Accounting											
Labor	44,306.08	374,206.15	613,900.00	18,988.32	162,162.50	263,100.00	-	-	-	877,000.00	340,631.35
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	556.10	10,607.58	9,100.00	238.33	4,546.11	3,900.00	-	-	-	13,000.00	(2,153.69)
Benefits	15,873.41	218,273.15	301,000.00	6,802.76	106,048.81	129,000.00	-	-	-	430,000.00	105,678.04
Materials and Supplies	120.69	2,837.74	4,900.00	51.72	1,216.16	2,100.00	-	-	-	7,000.00	2,946.10
Contract Services	4,254.05	68,278.27	157,500.00	1,588.32	27,256.14	67,500.00	-	-	-	225,000.00	129,465.59
Utilities	109.75	888.88	2,800.00	47.04	380.93	1,200.00	-	-	-	4,000.00	2,730.19
Professional Development	-	12,985.30	24,500.00	-	5,565.13	10,500.00	-	-	-	35,000.00	16,449.57
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance & Accounting Total:	65,220.08	688,077.07	1,113,700.00	27,716.49	307,175.78	477,300.00	-	-	-	1,591,000.00	595,747.15



**Program Expense Detail Budget-to-Actual
Month Ended February 28, 2026
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	232,917.85	392,000.00	12,129.60	101,207.36	168,000.00	-	-	-	560,000.00	225,874.79
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	76.92	76.92	-	32.97	32.97	-	-	-	-	-	(109.89)
Benefits	10,335.09	188,017.44	247,100.00	4,429.21	80,767.73	105,900.00	-	-	-	353,000.00	84,214.83
Materials and Supplies	13,065.73	53,248.86	56,700.00	5,599.57	22,820.90	24,300.00	-	-	-	81,000.00	4,930.24
Contract Services	63,061.55	410,677.32	668,500.00	27,026.40	176,004.62	286,500.00	-	-	-	955,000.00	368,318.06
Utilities	896.90	10,687.84	8,400.00	384.39	4,580.51	3,600.00	-	-	-	12,000.00	(3,268.35)
Professional Development	-	2,146.32	11,900.00	-	919.86	5,100.00	-	-	-	17,000.00	13,933.82
Program: 3200 - Information Technology Total:	115,738.59	897,772.55	1,384,600.00	49,602.14	386,333.95	593,400.00	-	-	-	1,978,000.00	693,893.50
Program: 3300 - Customer Service											
Labor	25,324.32	277,722.94	462,000.00	10,853.28	119,024.12	198,000.00	-	-	-	660,000.00	263,252.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,352.79	8,557.85	26,600.00	579.79	3,667.71	11,400.00	-	-	-	38,000.00	25,774.44
Benefits	10,689.95	177,539.63	233,100.00	4,581.33	76,086.44	99,900.00	-	-	-	333,000.00	79,373.93
Materials and Supplies	221.39	1,268.32	4,900.00	94.88	543.56	2,100.00	-	-	-	7,000.00	5,188.12
Contract Services	52,863.88	467,783.00	737,800.00	22,655.93	200,478.52	316,200.00	-	-	-	1,054,000.00	385,738.48
Utilities	12,343.06	101,697.86	149,800.00	4,922.46	40,150.70	64,200.00	-	-	-	214,000.00	72,151.44
Professional Development	-	3,643.42	14,000.00	-	1,561.46	6,000.00	-	-	-	20,000.00	14,795.12
Other	210.55	681.42	4,200.00	-	1,800.00	-	-	-	-	6,000.00	5,318.58
Program: 3300 - Customer Service Total:	103,005.94	1,038,894.44	1,632,400.00	43,687.67	441,512.51	699,600.00	-	-	-	2,332,000.00	851,593.05
Program: 3400 - Meter Services											
Labor	13,561.60	115,615.07	186,000.00	-	-	-	-	-	-	186,000.00	70,384.93
Overtime	762.84	7,850.90	6,000.00	-	-	-	-	-	-	6,000.00	(1,850.90)
Benefits	6,185.82	79,999.03	109,000.00	-	-	-	-	-	-	109,000.00	29,000.97
Materials and Supplies	-	34.80	4,000.00	-	-	-	-	-	-	4,000.00	3,965.20
Contract Services	143.60	2,086.50	8,000.00	-	-	-	-	-	-	8,000.00	5,913.50
Utilities	78.38	803.02	2,000.00	-	-	-	-	-	-	2,000.00	1,196.98
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	20,732.24	206,389.32	315,000.00	-	-	-	-	-	-	315,000.00	108,610.68
Program: 4000 - Engineering											
Labor	23,442.72	230,750.58	398,300.00	10,046.88	105,192.66	170,700.00	-	-	-	569,000.00	233,056.76
Temporary Labor	25,256.00	25,256.00	77,000.00	-	-	33,000.00	-	-	-	110,000.00	84,744.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	6,087.39	62,900.27	91,700.00	2,608.84	26,956.72	39,300.00	-	-	-	131,000.00	41,143.01
Materials and Supplies	-	417.18	4,200.00	-	178.80	1,800.00	-	-	-	6,000.00	5,404.02
Contract Services	50,643.71	107,320.74	436,800.00	2,099.87	14,244.69	187,200.00	-	-	-	624,000.00	502,434.57
Utilities	916.78	56,224.18	68,600.00	61.57	427.35	29,400.00	-	-	-	98,000.00	41,348.47
Professional Development	-	2,849.72	9,100.00	-	1,208.45	3,900.00	-	-	-	13,000.00	8,941.83
Program: 4000 - Engineering Total:	106,346.60	485,718.67	1,085,700.00	14,817.16	148,208.67	465,300.00	-	-	-	1,551,000.00	917,072.66
Program: 5000 - Water Production											
Labor	66,762.36	572,004.23	920,000.00	-	-	-	-	-	-	920,000.00	347,995.77
Overtime	6,332.53	57,335.41	89,000.00	-	-	-	-	-	-	89,000.00	31,664.59
Standby	3,388.89	30,126.83	47,000.00	-	-	-	-	-	-	47,000.00	16,873.17
Benefits	22,363.36	326,800.68	419,000.00	-	-	-	-	-	-	419,000.00	92,199.32
Water Supply	441.05	1,168,325.17	1,462,000.00	-	-	-	-	-	-	1,462,000.00	293,674.83
Materials and Supplies	26,336.75	199,668.47	288,000.00	-	-	-	-	-	-	288,000.00	88,331.53
Contract Services	86,638.18	164,201.64	511,000.00	-	-	-	-	-	-	511,000.00	346,798.36
Utilities	1,573.24	2,164,882.24	3,099,000.00	-	-	-	-	-	-	3,099,000.00	934,117.76
Professional Development	-	4,664.73	11,000.00	-	-	-	-	-	-	11,000.00	6,335.27
Program: 5000 - Water Production Total:	213,836.36	4,688,009.40	6,846,000.00	-	-	-	-	-	-	6,846,000.00	2,157,990.60
Program: 5100 - Water Treatment											
Labor	22,636.80	193,060.62	312,000.00	-	-	-	-	-	-	312,000.00	118,939.38
Overtime	2,162.82	18,938.01	39,000.00	-	-	-	-	-	-	39,000.00	20,061.99
Benefits	6,900.45	155,780.47	192,000.00	-	-	-	-	-	-	192,000.00	36,219.53
Materials and Supplies	54,693.56	261,632.84	325,000.00	-	-	-	-	-	-	325,000.00	63,367.16
Contract Services	10,145.56	391,629.41	664,000.00	-	-	-	-	-	-	664,000.00	272,370.59
Utilities	10,094.00	169,609.19	243,000.00	-	-	-	-	-	-	243,000.00	73,390.81
Program: 5100 - Water Treatment Total:	106,633.19	1,190,650.54	1,775,000.00	-	-	-	-	-	-	1,775,000.00	584,349.46
Program: 5200 - Water Quality											
Labor	21,737.60	182,890.00	298,000.00	-	-	-	-	-	-	298,000.00	115,110.00
Overtime	311.04	4,658.40	12,000.00	-	-	-	-	-	-	12,000.00	7,341.60
Benefits	7,314.92	111,654.96	159,000.00	-	-	-	-	-	-	159,000.00	47,345.04
Materials and Supplies	32.28	16,124.74	29,000.00	-	-	-	-	-	-	29,000.00	12,875.26
Contract Services	5,337.64	64,638.71	159,000.00	-	-	-	-	-	-	159,000.00	94,361.29
Utilities	-	86.58	2,000.00	-	-	-	-	-	-	2,000.00	1,913.42
Professional Development	-	1,350.09	7,000.00	-	-	-	-	-	-	7,000.00	5,649.91
Program: 5200 - Water Quality Total:	34,733.48	381,403.48	666,000.00	-	-	-	-	-	-	666,000.00	284,596.52



**Program Expense Detail Budget-to-Actual
Month Ended February 28, 2026
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	15,807.16	134,571.91	212,400.00	1,756.36	15,043.09	23,600.00	-	-	-	236,000.00	86,385.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,128.31	3,403.70	1,800.00	125.36	378.19	200.00	-	-	-	2,000.00	(1,781.89)
Standby	3,327.96	34,095.76	49,500.00	355.64	3,597.96	5,500.00	-	-	-	55,000.00	17,306.28
Benefits	7,162.49	96,194.78	117,900.00	795.69	10,687.30	13,100.00	-	-	-	131,000.00	24,117.92
Materials and Supplies	32.70	129.68	2,700.00	-	-	300.00	-	-	-	3,000.00	2,870.32
Contract Services	75.32	681.46	1,800.00	8.36	75.77	200.00	-	-	-	2,000.00	1,242.77
Utilities	1,679.75	28,204.29	36,900.00	-	1,400.54	4,100.00	-	-	-	41,000.00	11,395.17
Professional Development	-	12,910.21	20,700.00	-	1,722.73	2,300.00	-	-	-	23,000.00	8,367.06
Other	-	(105.04)	-	-	-	-	-	-	-	-	105.04
Program: 6000 - Maintenance Administration Total:	29,213.69	310,086.75	443,700.00	3,041.41	32,905.58	49,300.00	-	-	-	493,000.00	150,007.67
Program: 6100 - Water Maintenance											
Labor	99,238.46	774,401.81	1,292,000.00	-	-	-	-	-	-	1,292,000.00	517,598.19
Overtime	31,115.06	296,078.96	430,000.00	-	-	-	-	-	-	430,000.00	133,921.04
Benefits	40,541.91	471,967.39	623,000.00	-	-	-	-	-	-	623,000.00	151,032.61
Materials and Supplies	134,198.86	550,385.48	897,000.00	-	-	-	-	-	-	897,000.00	346,614.52
Contract Services	57,250.04	493,040.34	682,000.00	-	-	-	-	-	-	682,000.00	188,959.66
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	362,344.33	2,585,873.98	3,924,000.00	-	-	-	-	-	-	3,924,000.00	1,338,126.02
Program: 6200 - Wastewater Collection											
Labor	-	-	-	29,267.20	223,346.49	411,000.00	-	-	-	411,000.00	187,653.51
Overtime	-	-	-	-	4,648.70	11,000.00	-	-	-	11,000.00	6,351.30
Benefits	-	-	-	8,258.65	109,099.73	187,000.00	-	-	-	187,000.00	77,900.27
Materials and Supplies	-	-	-	11,945.56	12,271.48	38,000.00	-	-	-	38,000.00	25,728.52
Contract Services	-	-	-	18,713.75	244,601.32	343,000.00	-	-	-	343,000.00	98,398.68
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	425.00	-	-	-	-	-	(425.00)
Program: 6200 - Wastewater Collection Total:	-	-	-	68,185.16	594,392.72	990,000.00	-	-	-	990,000.00	395,607.28
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	79,239.31	728,989.48	1,301,000.00	1,301,000.00	572,010.52
Temporary Labor	-	-	-	-	-	-	10,289.78	106,383.78	-	-	(106,383.78)
Overtime	-	-	-	-	-	-	21,862.34	206,684.10	280,000.00	280,000.00	73,315.90
Standby	-	-	-	-	-	-	4,162.68	38,283.38	65,000.00	65,000.00	26,716.62
Benefits	-	-	-	-	-	-	33,778.52	458,758.34	608,000.00	608,000.00	149,241.66
Materials and Supplies	-	-	-	-	-	-	109,316.24	675,995.66	1,281,000.00	1,281,000.00	605,004.34
Contract Services	-	-	-	-	-	-	181,010.89	2,639,271.42	4,353,000.00	4,353,000.00	1,713,728.58
Utilities	-	-	-	-	-	-	165,379.77	1,771,901.46	2,579,000.00	2,579,000.00	807,098.54
Professional Development	-	-	-	-	-	-	-	8,469.17	14,000.00	14,000.00	5,530.83
Program: 6300 - Water Reclamation Total:	-	-	-	-	-	-	605,039.53	6,634,736.79	10,481,000.00	10,481,000.00	3,846,263.21
Program: 7000 - Facilities Maintenance											
Labor	12,413.21	105,667.70	170,100.00	5,319.91	45,276.98	72,900.00	-	-	-	243,000.00	92,055.32
Overtime	364.90	8,777.92	9,800.00	156.38	3,761.96	4,200.00	-	-	-	14,000.00	1,460.12
Benefits	4,866.85	74,757.69	95,900.00	2,085.88	32,177.71	41,100.00	-	-	-	137,000.00	30,064.60
Materials and Supplies	1,639.77	43,395.06	67,900.00	702.77	18,079.62	29,100.00	-	-	-	97,000.00	35,525.32
Contract Services	55,073.24	749,616.78	900,900.00	19,979.66	279,876.11	386,100.00	-	-	-	1,287,000.00	257,507.11
Utilities	7,643.85	193,751.70	275,100.00	1,782.77	66,409.48	117,900.00	-	-	-	393,000.00	132,838.82
Professional Development	-	254.25	2,100.00	-	108.97	900.00	-	-	-	3,000.00	2,636.78
Program: 7000 - Facilities Maintenance Total:	82,001.82	1,176,221.10	1,521,800.00	30,027.37	445,690.83	652,200.00	-	-	-	2,174,000.00	552,088.07
Program: 7100 - Fleet Maintenance											
Labor	5,782.56	49,138.11	79,800.00	2,478.24	21,059.19	34,200.00	-	-	-	114,000.00	43,802.70
Overtime	867.39	4,824.87	7,000.00	371.74	2,067.78	3,000.00	-	-	-	10,000.00	3,107.35
Benefits	2,295.40	18,813.22	30,100.00	983.67	7,922.68	12,900.00	-	-	-	43,000.00	16,264.10
Materials and Supplies	6,345.40	79,746.40	126,000.00	2,719.45	34,091.02	54,000.00	-	-	-	180,000.00	66,162.58
Contract Services	8,368.22	126,432.17	214,200.00	3,586.36	54,185.35	91,800.00	-	-	-	306,000.00	125,382.48
Utilities	27,560.58	116,922.47	196,700.00	11,811.67	50,083.89	84,300.00	-	-	-	281,000.00	113,993.64
Professional Development	-	210.25	2,800.00	-	47.68	1,200.00	-	-	-	4,000.00	3,742.07
Program: 7100 - Fleet Maintenance Total:	51,219.55	396,087.49	656,600.00	21,951.13	169,457.59	281,400.00	-	-	-	938,000.00	372,454.92
Program: 8000 - Capital											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	-	775,000.00	1,028,000.00	-	175,000.00	175,000.00	-	4,578,574.12	5,280,000.00	6,483,000.00	954,425.88
Debt Service - Interest	-	-	747,000.00	-	-	95,000.00	-	3,088,958.24	3,090,000.00	3,932,000.00	843,041.76
Capital Improvement	553,245.81	1,189,018.67	4,041,000.00	-	-	-	-	-	-	4,041,000.00	2,851,981.33
Capital Outlay	176,160.56	441,816.35	1,640,400.00	13,632.99	52,087.88	153,600.00	-	-	-	1,794,000.00	1,300,095.77
Accounting Income Add back	(553,245.81)	(1,964,018.67)	-	-	(175,000.00)	-	-	(4,578,574.12)	-	-	6,717,592.79
Transfer to Reserves	-	-	3,552,900.00	-	-	517,100.00	-	-	22,532,000.00	26,602,000.00	26,602,000.00
Transfer from Reserves	-	-	(6,388,500.00)	-	-	(122,500.00)	-	-	-	(6,511,000.00)	(6,511,000.00)
Program: 8000 - Capital Total:	176,160.56	441,816.35	4,620,800.00	13,632.99	52,087.88	818,200.00	-	3,088,958.24	30,902,000.00	36,341,000.00	32,758,137.53
Total Surplus (Deficit):	\$ 1,132,484.57	\$ 7,668,614.88	\$ -	\$ 253,437.43	\$ 1,355,770.71	\$ -	\$ 636,269.80	\$ 26,055,618.19	\$ -	\$ -	\$ (35,080,003.78)