



**Combining Schedule of Net Position
As of January 31, 2026
Unaudited**

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 7,763,419.46	\$ 4,228,367.22	\$ 12,559,260.73	\$ 24,551,047.41
Investments	14,317,543.90	2,232,849.32	-	16,550,393.22
Accounts Receivable, Net	5,453,975.97	372,123.37	759,400.76	6,585,500.10
Other Receivables	2,149,412.75	1,173.53	-	2,150,586.28
Due from Water Fund	-	-	-	-
Due from Other Governments	99,805.04	-	618,671.95	718,476.99
Inventory	2,007,017.47	6,721.16	46,242.90	2,059,981.53
Prepaid Expenses	606,080.58	55,624.41	-	661,704.99
Total Current Assets:	32,397,255.17	6,896,859.01	13,983,576.34	53,277,690.52
Non-Current Assets:				
Restricted Cash and Cash Equivalents	9,761,523.58	4,124,958.29	12,408,730.67	26,295,212.54
Capital Assets not being Depreciated	10,090,638.24	3,665,191.83	4,661,742.66	18,417,572.73
Capital Assets, Net	108,028,390.45	27,040,879.33	170,637,036.68	305,706,306.46
Total Non-Current Assets:	127,880,552.27	34,831,029.45	187,707,510.01	350,419,091.73
Total Assets:	160,277,807.44	41,727,888.46	201,691,086.35	403,696,782.25
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:	165,360,707.67	43,927,422.13	201,691,086.35	410,979,216.15
Current Liabilities:				
Accounts Payable and Accrued Expenses	1,739,730.40	30,904.88	1,544,299.00	3,314,934.28
Due to Reclamation Fund	-	-	-	-
Customer Service Deposits	1,595,206.93	-	-	1,595,206.93
Construction Advances and Retentions	375,446.49	3,500.01	21,176.50	400,123.00
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:	5,405,951.50	332,850.07	1,618,790.43	7,357,592.00
Non-Current Liabilities:				
Compensated Absences, less current portion	504,088.64	154,752.44	206,649.41	865,490.49
Net Pension Liability	10,216,093.32	4,351,668.00	-	14,567,761.32
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:	44,069,187.45	10,485,760.94	167,681,864.32	222,236,812.71
Total Liabilities:	49,475,138.95	10,818,611.01	169,300,654.75	229,594,404.71
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	689,036.80	295,301.20	-	984,338.00
Total Liabilities and Deferred Inflows of Resources:	50,164,175.75	11,113,912.21	169,300,654.75	230,578,742.71
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	22,967,423.01	4,763,899.17	34,410,553.75	62,141,875.93
Total Expense	15,616,203.74	3,615,694.55	8,754,001.87	27,985,900.16
Revenues Over/Under Expenses	7,351,219.27	1,148,204.62	25,656,551.88	34,155,975.77
Total Equity and Current Surplus (Deficit):	115,196,531.92	32,813,509.92	32,390,431.60	180,400,473.44
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 165,360,707.67	\$ 43,927,422.13	\$ 201,691,086.35	\$ 410,979,216.15



**Revenue and Expense Budget-to-Actual by Category
Month Ended January 31, 2026
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	ADOPTED	REMAINING
			BUDGET			BUDGET			BUDGET	TOTAL BUDGET	BUDGET
Revenue											
Water Sales	\$ 1,348,207.07	\$ 12,566,803.34	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 618,464.21	\$ 1,200,000.00	\$ 20,100,000.00	\$ 6,914,732.45
Meter Charges	945,500.52	6,614,577.35	11,425,000.00	-	-	-	-	-	-	11,425,000.00	4,810,422.65
Penalties	84,513.58	397,996.03	360,000.00	2,453.50	14,800.33	130,000.00	5,296.55	29,312.00	90,000.00	580,000.00	137,891.64
Wastewater System Charges	-	-	-	568,267.95	4,030,069.61	6,870,000.00	-	-	-	6,870,000.00	2,839,930.39
Wastewater Treatment Charges	-	-	-	-	-	-	1,141,936.82	8,167,301.53	13,820,000.00	13,820,000.00	5,652,698.47
Other Operating Revenue	220,386.69	2,855,309.17	30,000.00	114,774.62	570,830.76	5,000.00	117,921.52	1,690,703.87	1,109,000.00	1,144,000.00	(3,972,843.80)
Non Operating Revenue	161,187.02	532,737.12	800,000.00	91,965.19	148,198.47	100,000.00	28,386.00	23,904,772.14	2,050,000.00	2,950,000.00	(21,635,707.73)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,759,794.88	22,967,423.01	31,515,000.00	777,461.26	4,763,899.17	7,105,000.00	1,293,540.89	34,410,553.75	18,269,000.00	56,889,000.00	(5,252,875.93)
Expense by Category											
Labor	714,685.58	3,598,417.99	6,819,600.00	192,678.41	986,815.70	1,936,400.00	131,532.22	649,750.17	1,301,000.00	10,057,000.00	4,822,016.14
Benefits	213,076.14	2,251,592.60	3,237,800.00	52,999.48	577,636.91	886,200.00	40,519.45	424,979.82	608,000.00	4,732,000.00	1,477,790.67
Contract Services	458,247.23	3,059,187.98	6,283,300.00	116,344.18	1,052,067.73	2,057,700.00	136,866.69	2,107,059.93	4,344,000.00	12,685,000.00	6,466,684.36
Professional Development	20,539.76	152,594.64	311,800.00	3,868.81	52,266.78	113,200.00	-	8,469.17	12,000.00	437,000.00	223,669.41
Overtime	76,652.46	383,956.29	628,200.00	4,247.23	20,198.27	29,800.00	47,431.27	184,821.76	280,000.00	938,000.00	349,023.68
Materials and Supplies	145,297.01	1,003,295.12	1,970,400.00	4,424.39	75,379.54	191,600.00	97,083.63	553,240.73	2,008,000.00	4,170,000.00	2,538,084.61
Utilities	39,939.53	2,042,630.30	4,131,100.00	11,931.18	124,956.13	317,900.00	145,051.54	1,606,507.35	1,894,000.00	6,343,000.00	2,568,906.22
Temporary Labor	1,233.31	10,606.72	21,000.00	528.56	4,545.80	9,000.00	17,018.40	96,094.00	-	30,000.00	(81,246.52)
Other	7,519.21	1,622,876.45	2,191,300.00	2,898.45	680,130.48	902,700.00	-	-	-	3,094,000.00	790,993.07
Standby	15,204.04	57,505.74	96,500.00	1,002.43	3,242.32	5,500.00	8,064.46	34,120.70	65,000.00	167,000.00	72,131.24
Water Supply	603,840.00	1,167,884.12	823,000.00	-	-	-	-	-	-	823,000.00	(344,884.12)
Debt Service	-	775,000.00	2,265,000.00	-	175,000.00	480,000.00	-	7,667,532.36	7,731,000.00	10,476,000.00	1,858,467.64
Capital Improvement	189,036.83	635,772.86	4,841,000.00	-	-	-	-	-	-	4,841,000.00	4,205,227.14
Capital Outlay	17,303.12	265,655.79	1,547,500.00	5,453.20	38,454.89	122,500.00	-	-	-	1,670,000.00	1,365,889.32
Accounting Income Add back	(189,036.83)	(1,410,772.86)	-	-	(175,000.00)	-	-	(4,578,574.12)	-	-	6,164,346.98
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:	2,313,537.39	15,616,203.74	31,515,000.00	396,376.32	3,615,694.55	7,105,000.00	623,567.66	8,754,001.87	18,269,000.00	56,889,000.00	28,903,099.84
Total Surplus (Deficit):	\$ 446,257.49	\$ 7,351,219.27	\$ -	\$ 381,084.94	\$ 1,148,204.62	\$ -	\$ 669,973.23	\$ 25,656,551.88	\$ -	\$ -	\$ (34,155,975.77)



**Revenue and Expense Budget-to-Actual by Program
Month Ended January 31, 2026
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	MTD	YTD	ADOPTED	ADOPTED	REMAINING
			BUDGET			BUDGET			TOTAL BUDGET		
Revenue											
Water Sales	\$ 1,348,207.07	\$ 12,566,803.34	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 618,464.21	\$ 1,200,000.00	\$ 20,100,000.00	\$ 6,914,732.45
Meter Charges	945,500.52	6,614,577.35	11,425,000.00	-	-	-	-	-	-	11,425,000.00	4,810,422.65
Penalties	84,513.58	397,996.03	360,000.00	2,453.50	14,800.33	130,000.00	5,296.55	29,312.00	90,000.00	580,000.00	137,891.64
Wastewater System Charges	-	-	-	568,267.95	4,030,069.61	6,870,000.00	-	-	-	-	6,870,000.00
Wastewater Treatment Charges	-	-	-	-	-	-	1,141,936.82	8,167,301.53	13,820,000.00	13,820,000.00	5,652,698.47
Other Operating Revenue	220,386.69	2,855,309.17	30,000.00	114,774.62	570,830.76	5,000.00	117,921.52	1,690,703.87	1,109,000.00	1,144,000.00	(3,972,843.80)
Non Operating Revenue	161,187.02	532,737.12	800,000.00	91,965.19	148,198.47	100,000.00	28,386.00	23,904,772.14	2,050,000.00	2,950,000.00	(21,635,707.73)
Benefits	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,759,794.88	22,967,423.01	31,515,000.00	777,461.26	4,763,899.17	7,105,000.00	1,293,540.89	34,410,553.75	18,269,000.00	56,889,000.00	(5,252,875.93)
1000 - Governing Board	11,920.82	104,929.83	197,400.00	4,523.01	43,021.62	84,600.00	-	-	-	282,000.00	134,048.55
2000 - General Administration	76,543.64	530,987.76	954,600.00	31,630.92	221,107.19	409,400.00	-	-	-	1,364,000.00	611,905.05
2100 - Human Resources	51,298.03	2,008,047.11	2,823,800.00	21,984.79	856,658.69	1,210,200.00	-	-	-	4,034,000.00	1,169,294.20
2200 - Public Affairs	84,908.50	530,062.78	1,141,700.00	37,151.71	233,483.74	489,300.00	-	-	-	1,631,000.00	867,453.48
2300 - Conservation	26,585.60	233,001.20	658,000.00	-	-	-	-	-	-	658,000.00	424,998.80
3000 - Finance & Accounting	90,629.11	622,597.26	1,113,700.00	39,278.00	279,261.35	477,300.00	-	-	-	1,591,000.00	689,141.39
3200 - Information Technology	107,878.26	775,196.69	1,384,600.00	46,233.38	333,801.56	593,400.00	-	-	-	1,978,000.00	869,001.75
3300 - Customer Service	118,080.58	884,758.88	1,666,000.00	50,062.92	375,912.14	714,000.00	-	-	-	2,380,000.00	1,119,328.98
3400 - Meter Services	29,846.93	185,657.08	315,000.00	-	-	-	-	-	-	315,000.00	129,342.92
4000 - Engineering	45,873.36	374,568.45	1,106,000.00	19,344.24	133,383.60	474,000.00	-	-	-	1,580,000.00	1,072,047.95
5000 - Water Production	820,455.46	3,788,510.77	6,207,000.00	-	-	-	-	-	-	6,207,000.00	2,418,489.23
5100 - Water Treatment	176,236.03	1,074,022.18	1,735,000.00	-	-	-	-	-	-	1,735,000.00	660,977.82
5200 - Water Quality	47,540.49	343,440.56	607,000.00	-	-	-	-	-	-	607,000.00	263,559.44
6000 - Maintenance Administration	53,295.05	280,873.06	443,700.00	5,532.65	29,864.17	49,300.00	-	-	-	493,000.00	182,262.77
6100 - Water Maintenance	396,364.10	2,219,409.99	3,924,000.00	-	-	-	-	-	-	3,924,000.00	1,704,590.01
6200 - Wastewater Collection	-	-	-	76,597.88	526,207.56	990,000.00	-	-	-	990,000.00	463,792.44
6300 - Water Reclamation	-	-	-	-	-	-	623,567.66	5,665,043.63	10,512,000.00	10,512,000.00	4,846,956.37
7000 - Facilities Maintenance	113,160.10	1,050,713.13	1,584,800.00	39,033.00	397,420.06	679,200.00	-	-	-	2,264,000.00	815,866.81
7100 - Fleet Maintenance	45,618.21	343,771.22	651,700.00	19,550.62	147,117.98	279,300.00	-	-	-	931,000.00	440,110.80
8000 - Capital	17,303.12	265,655.79	5,001,000.00	5,453.20	38,454.89	655,000.00	-	3,088,958.24	7,757,000.00	13,413,000.00	10,019,931.08
Total Surplus (Deficit):	\$ 446,257.49	\$ 7,351,219.27	\$ -	\$ 381,084.94	\$ 1,148,204.62	\$ -	\$ 669,973.23	\$ 25,656,551.88	\$ -	\$ -	\$ (34,155,975.77)



**Program Expense Detail Budget-to-Actual
Month Ended January 31, 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	\$ 1,348,207.07	\$ 12,566,803.34	\$ 18,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 618,464.21	\$ 1,200,000.00	\$ 20,100,000.00	\$ 6,914,732.45
Meter Charges	945,500.52	6,614,577.35	11,425,000.00	-	-	-	-	-	-	11,425,000.00	4,810,422.65
Penalties	84,513.58	397,996.03	360,000.00	2,453.50	14,800.33	130,000.00	5,296.55	29,312.00	90,000.00	580,000.00	137,891.64
Wastewater System Charges	-	-	-	568,267.95	4,030,069.61	6,870,000.00	-	-	-	6,870,000.00	2,839,930.39
Wastewater Treatment Charges	-	-	-	-	-	-	1,141,936.82	8,167,301.53	13,820,000.00	13,820,000.00	5,652,698.47
Other Operating Revenue	220,386.69	2,855,309.17	30,000.00	114,774.62	570,830.76	5,000.00	117,921.52	1,690,703.87	1,109,000.00	1,144,000.00	(3,972,843.80)
Non Operating Revenue	161,187.02	532,737.12	800,000.00	91,965.19	148,198.47	100,000.00	28,386.00	23,904,772.14	2,050,000.00	2,950,000.00	(21,635,707.73)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,759,794.88	22,967,423.01	31,515,000.00	777,461.26	4,763,899.17	7,105,000.00	1,293,540.89	34,410,553.75	18,269,000.00	56,889,000.00	(5,252,875.93)
Program: 1000 - Governing Board											
Labor	\$ 5,902.05	\$ 47,181.73	\$ 107,800.00	\$ 2,529.45	\$ 20,220.73	\$ 46,200.00	\$ -	\$ -	\$ -	\$ 154,000.00	\$ 86,597.54
Benefits	4,838.57	42,913.44	65,100.00	2,073.65	18,391.54	27,900.00	-	-	-	93,000.00	31,695.02
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	1,180.20	10,361.66	17,500.00	(80.09)	2,492.35	7,500.00	-	-	-	25,000.00	12,145.99
Program: 1000 - Governing Board Total:	11,920.82	104,929.83	197,400.00	4,523.01	43,021.62	84,600.00	-	-	-	282,000.00	134,048.55
Program: 2000 - General Administration											
Labor	48,703.21	265,237.98	453,600.00	20,872.79	113,673.40	194,400.00	-	-	-	648,000.00	269,088.62
Temporary Labor	1,233.31	10,606.72	21,000.00	528.56	4,545.80	9,000.00	-	-	-	30,000.00	14,847.48
Overtime	116.84	1,708.83	2,800.00	50.08	732.38	1,200.00	-	-	-	4,000.00	1,558.79
Benefits	14,313.92	136,583.78	197,400.00	4,961.05	52,076.86	84,600.00	-	-	-	282,000.00	93,339.36
Materials and Supplies	80.06	655.80	4,200.00	34.31	281.03	1,800.00	-	-	-	6,000.00	5,063.17
Contract Services	8,284.50	48,784.07	172,200.00	3,550.50	20,907.44	73,800.00	-	-	-	246,000.00	176,308.49
Utilities	148.70	1,241.55	2,800.00	63.73	532.11	1,200.00	-	-	-	4,000.00	2,226.34
Professional Development	3,663.10	66,169.03	100,600.00	1,569.90	28,358.17	43,400.00	-	-	-	144,000.00	49,472.80
Program: 2000 - General Administration Total:	76,543.64	530,987.76	954,600.00	31,630.92	221,107.19	409,400.00	-	-	-	1,364,000.00	611,905.05
Program: 2100 - Human Resources											
Labor	27,162.76	136,818.20	257,600.00	11,641.16	58,636.23	110,400.00	-	-	-	368,000.00	172,545.57
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	85.46	712.17	2,100.00	36.63	305.22	900.00	-	-	-	3,000.00	1,982.61
Benefits	8,002.70	121,879.94	162,400.00	3,429.67	52,233.70	69,600.00	-	-	-	232,000.00	57,886.36
Materials and Supplies	239.24	3,849.01	6,300.00	102.53	323.62	2,700.00	-	-	-	9,000.00	4,827.37
Contract Services	8,963.34	141,422.20	254,100.00	3,841.43	60,609.53	108,900.00	-	-	-	363,000.00	160,968.27
Utilities	81.47	578.58	1,400.00	34.92	247.98	600.00	-	-	-	2,000.00	1,173.44
Professional Development	-	15,815.76	37,800.00	-	4,171.93	16,200.00	-	-	-	54,000.00	34,012.31
Other	6,763.06	1,586,971.25	2,102,100.00	2,898.45	680,130.48	900,900.00	-	-	-	3,003,000.00	735,898.27
Program: 2100 - Human Resources Total:	51,298.03	2,008,047.11	2,823,800.00	21,984.79	856,658.69	1,210,200.00	-	-	-	4,034,000.00	1,169,294.20
Program: 2200 - Public Affairs											
Labor	43,358.25	216,563.32	401,800.00	18,582.06	92,812.74	172,200.00	-	-	-	574,000.00	264,623.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	512.76	4,356.39	11,900.00	219.76	1,867.04	5,100.00	-	-	-	17,000.00	10,776.57
Benefits	8,742.63	82,668.04	118,300.00	3,746.62	35,428.50	50,700.00	-	-	-	169,000.00	50,903.46
Materials and Supplies	220.18	20,650.69	81,900.00	94.36	8,850.27	35,100.00	-	-	-	117,000.00	87,499.04
Contract Services	28,387.17	188,868.40	460,600.00	12,928.55	87,258.35	197,400.00	-	-	-	658,000.00	381,873.25
Utilities	187.51	1,751.74	26,600.00	80.36	750.75	11,400.00	-	-	-	38,000.00	35,497.51
Professional Development	3,500.00	15,204.20	40,600.00	1,500.00	6,516.09	17,400.00	-	-	-	58,000.00	36,279.71
Program: 2200 - Public Affairs Total:	84,908.50	530,062.78	1,141,700.00	37,151.71	233,483.74	489,300.00	-	-	-	1,631,000.00	867,453.48
Program: 2300 - Conservation											
Labor	13,800.00	68,985.06	126,000.00	-	-	-	-	-	-	126,000.00	57,014.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,811.25	7,000.00	-	-	-	-	-	-	7,000.00	5,188.75
Benefits	3,945.31	24,753.56	45,000.00	-	-	-	-	-	-	45,000.00	20,246.44
Materials and Supplies	-	19,306.01	57,000.00	-	-	-	-	-	-	57,000.00	37,693.99
Contract Services	4,033.39	69,051.98	307,000.00	-	-	-	-	-	-	307,000.00	237,948.02
Utilities	38.37	7,764.49	16,000.00	-	-	-	-	-	-	16,000.00	8,235.51
Professional Development	4,168.53	5,991.62	15,000.00	-	-	-	-	-	-	15,000.00	9,008.38
Other	600.00	35,337.23	85,000.00	-	-	-	-	-	-	85,000.00	49,662.77
Program: 2300 - Conservation Total:	26,585.60	233,001.20	658,000.00	-	-	-	-	-	-	658,000.00	424,998.80
Program: 3000 - Finance & Accounting											
Labor	64,919.69	329,900.07	613,900.00	28,482.47	143,174.18	263,100.00	-	-	-	877,000.00	403,925.75
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,683.44	10,051.48	9,100.00	721.47	4,307.78	3,900.00	-	-	-	13,000.00	(1,359.26)
Benefits	19,477.94	202,399.74	301,000.00	8,347.38	99,246.05	129,000.00	-	-	-	430,000.00	128,354.21
Materials and Supplies	66.72	2,717.05	4,900.00	28.60	1,164.44	2,100.00	-	-	-	7,000.00	3,118.51
Contract Services	4,346.82	64,024.22	157,500.00	1,640.44	25,667.82	67,500.00	-	-	-	225,000.00	135,307.96
Utilities	134.50	779.13	2,800.00	57.64	333.89	1,200.00	-	-	-	4,000.00	2,886.98
Professional Development	-	12,523.43	24,500.00	-	5,367.19	10,500.00	-	-	-	35,000.00	17,109.38
Other	-	202.14	-	-	-	-	-	-	-	-	(202.14)
Program: 3000 - Finance & Accounting Total:	90,629.11	622,597.26	1,113,700.00	39,278.00	279,261.35	477,300.00	-	-	-	1,591,000.00	689,141.39



**Program Expense Detail Budget-to-Actual
Month Ended January 31, 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	42,453.62	204,615.45	392,000.00	18,194.38	89,077.76	168,000.00	-	-	-	560,000.00	266,306.79
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	13,147.07	177,682.35	247,100.00	5,634.30	76,338.52	105,900.00	-	-	-	353,000.00	98,979.13
Materials and Supplies	363.02	37,454.01	56,700.00	155.58	16,051.71	24,300.00	-	-	-	81,000.00	27,494.28
Contract Services	49,850.50	343,507.62	668,500.00	21,364.52	147,217.59	286,500.00	-	-	-	955,000.00	464,274.79
Utilities	2,064.05	9,790.94	8,400.00	884.60	4,196.12	3,600.00	-	-	-	12,000.00	(1,987.06)
Professional Development	-	2,146.32	11,900.00	-	919.86	5,100.00	-	-	-	17,000.00	13,933.82
Program: 3200 - Information Technology Total:	107,878.26	775,196.69	1,384,600.00	46,233.38	333,801.56	593,400.00	-	-	-	1,978,000.00	869,001.75
Program: 3300 - Customer Service											
Labor	44,682.97	252,398.62	506,100.00	19,149.83	108,170.84	216,900.00	-	-	-	723,000.00	362,430.54
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	3,202.54	7,205.06	7,700.00	1,372.52	3,087.92	3,300.00	-	-	-	11,000.00	707.02
Benefits	13,497.01	166,849.68	244,300.00	5,784.12	71,505.11	104,700.00	-	-	-	349,000.00	110,645.21
Materials and Supplies	95.66	972.26	4,900.00	41.00	416.68	2,100.00	-	-	-	7,000.00	5,611.06
Contract Services	43,473.12	374,894.92	737,800.00	18,631.34	160,669.36	316,200.00	-	-	-	1,054,000.00	518,435.72
Utilities	12,868.09	79,782.83	149,800.00	5,084.11	31,125.96	64,200.00	-	-	-	214,000.00	103,091.21
Professional Development	-	2,184.64	11,200.00	-	936.27	4,800.00	-	-	-	16,000.00	12,879.09
Other	261.19	470.87	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,529.13
Program: 3300 - Customer Service Total:	118,080.58	884,758.88	1,666,000.00	50,062.92	375,912.14	714,000.00	-	-	-	2,380,000.00	1,119,328.98
Program: 3400 - Meter Services											
Labor	20,342.40	102,053.47	186,000.00	-	-	-	-	-	-	186,000.00	83,946.53
Overtime	2,097.81	7,088.06	6,000.00	-	-	-	-	-	-	6,000.00	(1,088.06)
Benefits	7,227.80	73,813.21	109,000.00	-	-	-	-	-	-	109,000.00	35,186.79
Materials and Supplies	-	34.80	4,000.00	-	-	-	-	-	-	4,000.00	3,965.20
Contract Services	102.54	1,942.90	8,000.00	-	-	-	-	-	-	8,000.00	6,057.10
Utilities	76.38	724.64	2,000.00	-	-	-	-	-	-	2,000.00	1,275.36
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	29,846.93	185,657.08	315,000.00	-	-	-	-	-	-	315,000.00	129,342.92
Program: 4000 - Engineering											
Labor	34,809.05	207,307.86	474,600.00	14,918.17	95,145.78	203,400.00	-	-	-	678,000.00	375,546.36
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	8,598.29	56,812.88	112,700.00	3,684.87	24,347.88	48,300.00	-	-	-	161,000.00	79,839.24
Materials and Supplies	-	417.18	4,200.00	-	178.80	1,800.00	-	-	-	6,000.00	5,404.02
Contract Services	1,622.77	56,677.03	436,800.00	695.48	12,144.82	187,200.00	-	-	-	624,000.00	555,178.15
Utilities	843.25	50,522.25	68,600.00	45.72	365.78	29,400.00	-	-	-	98,000.00	47,111.97
Professional Development	-	2,831.25	9,100.00	-	1,200.54	3,900.00	-	-	-	13,000.00	8,968.21
Program: 4000 - Engineering Total:	45,873.36	374,568.45	1,106,000.00	19,344.24	133,383.60	474,000.00	-	-	-	1,580,000.00	1,072,047.95
Program: 5000 - Water Production											
Labor	101,689.64	505,241.87	920,000.00	-	-	-	-	-	-	920,000.00	414,758.13
Overtime	11,715.22	51,002.88	89,000.00	-	-	-	-	-	-	89,000.00	37,997.12
Standby	5,104.37	26,737.94	47,000.00	-	-	-	-	-	-	47,000.00	20,262.06
Benefits	27,497.96	304,437.32	419,000.00	-	-	-	-	-	-	419,000.00	114,562.68
Water Supply	603,840.00	1,167,884.12	823,000.00	-	-	-	-	-	-	823,000.00	(344,884.12)
Materials and Supplies	28,930.60	172,682.24	288,000.00	-	-	-	-	-	-	288,000.00	115,317.76
Contract Services	39,389.35	77,560.19	511,000.00	-	-	-	-	-	-	511,000.00	433,439.81
Utilities	2,171.39	1,478,322.28	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,620,677.72
Professional Development	116.93	4,641.93	11,000.00	-	-	-	-	-	-	11,000.00	6,358.07
Program: 5000 - Water Production Total:	820,455.46	3,788,510.77	6,207,000.00	-	-	-	-	-	-	6,207,000.00	2,418,489.23
Program: 5100 - Water Treatment											
Labor	33,955.20	170,423.82	312,000.00	-	-	-	-	-	-	312,000.00	141,576.18
Overtime	4,964.66	16,775.19	39,000.00	-	-	-	-	-	-	39,000.00	22,224.81
Benefits	9,027.44	148,880.02	192,000.00	-	-	-	-	-	-	192,000.00	43,119.98
Materials and Supplies	14,149.27	206,806.22	285,000.00	-	-	-	-	-	-	285,000.00	78,193.78
Contract Services	114,042.72	381,483.85	664,000.00	-	-	-	-	-	-	664,000.00	282,516.15
Utilities	96.74	149,653.08	243,000.00	-	-	-	-	-	-	243,000.00	93,346.92
Program: 5100 - Water Treatment Total:	176,236.03	1,074,022.18	1,735,000.00	-	-	-	-	-	-	1,735,000.00	660,977.82
Program: 5200 - Water Quality											
Labor	32,675.35	161,152.40	267,000.00	-	-	-	-	-	-	267,000.00	105,847.60
Overtime	737.94	4,347.36	12,000.00	-	-	-	-	-	-	12,000.00	7,652.64
Benefits	9,222.57	104,340.04	131,000.00	-	-	-	-	-	-	131,000.00	26,659.96
Materials and Supplies	295.08	12,863.02	29,000.00	-	-	-	-	-	-	29,000.00	16,136.98
Contract Services	4,609.55	59,301.07	159,000.00	-	-	-	-	-	-	159,000.00	99,698.93
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:	47,540.49	343,440.56	607,000.00	-	-	-	-	-	-	607,000.00	263,559.44



**Program Expense Detail Budget-to-Actual
Month Ended January 31, 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	23,710.75	118,764.75	212,400.00	2,710.06	13,286.73	23,600.00	-	-	-	236,000.00	103,948.52
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	2,275.39	1,800.00	-	252.83	200.00	-	-	-	2,000.00	(528.22)
Standby	10,099.67	30,767.80	49,500.00	1,002.43	3,242.32	5,500.00	-	-	-	55,000.00	20,989.88
Benefits	8,411.85	89,032.29	117,900.00	934.49	9,891.61	13,100.00	-	-	-	131,000.00	32,076.10
Materials and Supplies	-	96.98	2,700.00	-	-	300.00	-	-	-	3,000.00	2,903.02
Contract Services	59.93	606.14	1,800.00	6.67	67.41	200.00	-	-	-	2,000.00	1,326.45
Utilities	3,206.89	26,524.54	36,900.00	-	1,400.54	4,100.00	-	-	-	41,000.00	13,074.92
Professional Development	7,911.00	12,910.21	20,700.00	879.00	1,722.73	2,300.00	-	-	-	23,000.00	8,367.06
Other	(105.04)	(105.04)	-	-	-	-	-	-	-	-	105.04
Program: 6000 - Maintenance Administration Total:	53,295.05	280,873.06	443,700.00	5,532.65	29,864.17	49,300.00	-	-	-	493,000.00	182,262.77
Program: 6100 - Water Maintenance											
Labor	149,227.00	675,163.35	1,292,000.00	-	-	-	-	-	-	1,292,000.00	616,836.65
Overtime	47,226.67	264,963.90	430,000.00	-	-	-	-	-	-	430,000.00	165,036.10
Benefits	48,543.06	431,425.48	623,000.00	-	-	-	-	-	-	623,000.00	191,574.52
Materials and Supplies	91,598.47	412,066.96	947,000.00	-	-	-	-	-	-	947,000.00	534,933.04
Contract Services	59,768.90	435,790.30	632,000.00	-	-	-	-	-	-	632,000.00	196,209.70
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	396,364.10	2,219,409.99	3,924,000.00	-	-	-	-	-	-	3,924,000.00	1,704,590.01
Program: 6200 - Wastewater Collection											
Labor	-	-	-	43,900.80	194,079.29	411,000.00	-	-	-	411,000.00	216,920.71
Overtime	-	-	-	-	4,648.70	11,000.00	-	-	-	11,000.00	6,351.30
Benefits	-	-	-	10,725.52	100,841.08	187,000.00	-	-	-	187,000.00	86,158.92
Materials and Supplies	-	-	-	-	325.92	38,000.00	-	-	-	38,000.00	37,674.08
Contract Services	-	-	-	21,971.56	225,887.57	343,000.00	-	-	-	343,000.00	117,112.43
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	425.00	-	-	-	-	-	(425.00)
Program: 6200 - Wastewater Collection Total:	-	-	-	76,597.88	526,207.56	990,000.00	-	-	-	990,000.00	463,792.44
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	131,532.22	649,750.17	1,301,000.00	1,301,000.00	651,249.83
Temporary Labor	-	-	-	-	-	-	17,018.40	96,094.00	-	-	(96,094.00)
Overtime	-	-	-	-	-	-	47,431.27	184,821.76	280,000.00	280,000.00	95,178.24
Standby	-	-	-	-	-	-	8,064.46	34,120.70	65,000.00	65,000.00	30,879.30
Benefits	-	-	-	-	-	-	40,519.45	424,979.82	608,000.00	608,000.00	183,020.18
Materials and Supplies	-	-	-	-	-	-	97,083.63	553,240.73	2,008,000.00	2,008,000.00	1,454,759.27
Contract Services	-	-	-	-	-	-	136,866.69	2,107,059.93	4,344,000.00	4,344,000.00	2,236,940.07
Utilities	-	-	-	-	-	-	145,051.54	1,606,507.35	1,894,000.00	1,894,000.00	287,492.65
Professional Development	-	-	-	-	-	-	-	8,469.17	12,000.00	12,000.00	3,530.83
Program: 6300 - Water Reclamation Total:	-	-	-	-	-	-	623,567.66	5,665,043.63	10,512,000.00	10,512,000.00	4,846,956.37
Program: 7000 - Facilities Maintenance											
Labor	18,619.80	93,254.49	217,000.00	7,979.88	39,957.07	93,000.00	-	-	-	310,000.00	176,788.44
Overtime	3,635.61	8,413.02	9,800.00	1,558.13	3,605.58	4,200.00	-	-	-	14,000.00	1,981.40
Benefits	5,887.58	69,890.84	120,400.00	2,523.10	30,091.83	51,600.00	-	-	-	172,000.00	72,017.33
Materials and Supplies	4,175.35	39,607.02	66,500.00	1,789.44	16,456.15	28,500.00	-	-	-	95,000.00	38,936.83
Contract Services	71,319.67	693,512.44	893,900.00	23,145.24	259,454.55	383,100.00	-	-	-	1,277,000.00	324,033.01
Utilities	9,522.09	145,781.07	275,100.00	2,037.21	47,745.91	117,900.00	-	-	-	393,000.00	199,473.02
Professional Development	-	254.25	2,100.00	-	108.97	900.00	-	-	-	3,000.00	2,636.78
Program: 7000 - Facilities Maintenance Total:	113,160.10	1,050,713.13	1,584,800.00	39,033.00	397,420.06	679,200.00	-	-	-	2,264,000.00	815,866.81
Program: 7100 - Fleet Maintenance											
Labor	8,673.84	43,355.55	79,800.00	3,717.36	18,580.95	34,200.00	-	-	-	114,000.00	52,063.50
Overtime	758.97	3,957.48	2,100.00	325.27	1,696.04	900.00	-	-	-	3,000.00	(2,653.52)
Benefits	2,608.98	16,517.82	30,100.00	1,118.08	6,939.01	12,900.00	-	-	-	43,000.00	19,543.17
Materials and Supplies	5,083.36	73,115.87	126,000.00	2,178.57	31,330.92	54,000.00	-	-	-	180,000.00	75,553.21
Contract Services	19,992.96	117,287.65	214,200.00	8,568.45	50,266.29	91,800.00	-	-	-	306,000.00	138,446.06
Utilities	8,500.10	89,326.60	196,700.00	3,642.89	38,257.09	84,300.00	-	-	-	281,000.00	153,416.31
Professional Development	-	210.25	2,800.00	-	47.68	1,200.00	-	-	-	4,000.00	3,742.07
Program: 7100 - Fleet Maintenance Total:	45,618.21	343,771.22	651,700.00	19,550.62	147,117.98	279,300.00	-	-	-	931,000.00	440,110.80
Program: 8000 - Capital											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	-	775,000.00	1,518,000.00	-	175,000.00	385,000.00	-	4,578,574.12	4,527,000.00	6,430,000.00	901,425.88
Debt Service - Interest	-	-	747,000.00	-	-	95,000.00	-	3,088,958.24	3,204,000.00	4,046,000.00	957,041.76
Capital Improvement	189,036.83	635,772.86	4,841,000.00	-	-	-	-	-	-	4,841,000.00	4,205,227.14
Capital Outlay	17,303.12	265,655.79	1,547,500.00	5,453.20	38,454.89	122,500.00	-	-	-	1,670,000.00	1,365,889.32
Accounting Income Add back	(189,036.83)	(1,410,772.86)	-	-	(175,000.00)	-	-	(4,578,574.12)	-	-	6,164,346.98
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:	17,303.12	265,655.79	5,001,000.00	5,453.20	38,454.89	655,000.00	-	3,088,958.24	7,757,000.00	13,413,000.00	10,019,931.08
Total Surplus (Deficit):	\$ 446,257.49	\$ 7,351,219.27	\$ -	\$ 381,084.94	\$ 1,148,204.62	\$ -	\$ 669,973.23	\$ 25,656,551.88	\$ -	\$ -	\$ (34,155,975.77)