

Key Largo Wastewater Treatment District Board of Commissioners Meeting Agenda Item Summary

Meeting Date:
December 16, 2025

Agenda Item Number: J-2

Action Required:
No

Department:
Budget and Finance

Sponsor:
Peter Rosasco

Subject:
4th Quarter Fiscal Year 2025 Financial Reports

Summary of Discussion:
The 4th Qtr FY25 financial reports will be presented to the board.

<u>Reviewed / Approved</u>	<u>Financial Impact</u>	<u>Attachments</u>
Operations: _____	\$	1. Stmt of Net Position/Balance Sheet at 9/30/25
Administration: _____		2. Revenue & Expenditure Report at 9/30/25
Finance: _____	Funding Source:	3. Renewal & Replacement Funded Projects FY25
District Counsel: _____	N/A	4. Rev/Exp Report-Operations Sorted by Description at 9/30/25
District Clerk: _____	Budgeted:	
Engineering: _____	N/A	

Approved By: _____

General Manager

Date: _____

12-11-25



KLWTD STATEMENT OF NET POSITION / BALANCE SHEET REPORT
Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2025
Fund: 401 GENERAL FUND		
*** Assets ***		
Accounts Receivable		
1 401-0000-115.000.01	Accounts Receivable	143,842.51
2 401-0000-131.000.00	Due From Other Governments	1,824,101.94
3 401-0000-131.000.02	Due From Monroe County ILA	2,092,459.70
	Accounts Receivable	4,060,404.15
Cash		
4 401-0000-101.000.11	First State Bank Acct-3292	4,275,955.11
5 401-0000-101.000.14	Centennial Gen Op 1084	10,314,553.22
6 401-0000-101.000.15	Centennial Payroll 1092	316,031.30
7 401-0000-101.000.16	Centennial Debt Svc 1108	2,367,578.98
8 401-0000-101.000.17	Centennial R&R 1116	12,580,390.47
9 401-0000-101.000.19	Centennial Self Insurance 8728	5,393,064.10
10 401-0000-101.000.20	Petty Cash - Hurricane	8,000.00
	Cash	35,255,573.18
Fixed Assets		
11 401-0000-162.900.00	Buildings	4,182,419.42
12 401-0000-166.900.00	Equipment & Furniture - Office & Field	1,824,840.73
13 401-0000-170.900.00	Collection Facilities	117,059,006.74
14 401-0000-170.900.01	Treatment Facilities	42,949,375.43
15 401-0000-170.900.03	Vehicles	575,645.26
16 401-0000-170.950.00	Accumulated Depreciation	(62,772,596.92)
	Fixed Assets	103,818,690.66
Other Assets		
17 401-0000-155.000.00	Prepaid Insurance	12,312.69
18 401-0000-155.000.01	Prepaid Assets	13,316.95
19 401-0000-156.000.00	Deposits	58,295.00
20 401-0000-161.900.00	Land	2,012,494.19
21 401-0000-169.900.00	Construction In Progress	17,190,252.22
	Other Assets	19,286,671.05
	Total Assets	162,421,339.04

*** Liabilities ***

Accounts Payable

22	401-0000-202.000.00	Accounts Payable	914,251.19
	Accounts Payable		914,251.19

Liabilities-LT (Over 1 Year)

23	401-0000-203.900.00	SRF Loan - KLNC 01P	5,887,566.60
	Liabilities-LT (Over 1 Year)		5,887,566.60

Liabilities-ST

24	401-0000-205.000.00	Retainage Payable	388,384.65
25	401-0000-215.000.00	Accrued Interest Payable	38,682.82
26	401-0000-216.000.00	Accrued Payroll	42,269.35
27	401-0000-217.000.01	Accrued Taxes Payable	15,285.15
28	401-0000-229.000.02	457(b) Withholding	6,329.11
29	401-0000-229.000.03	Health/Optional/Payroll Withholdings	12,560.37
30	401-0000-231.000.00	Workers Compensation Insurance	9,760.44
	Liabilities-ST		513,271.89

Other Liabilities

31	401-0000-210.900.00	Accrued Compensated Absences	135,193.78
32	401-0000-237.000.00	Other Post Empl Benefit (OPEB) Liability	42,610.00
33	401-0000-237.000.01	Deferred Inflows of Resources-OPEB	65,602.00
	Other Liabilities		243,405.78

Total Liabilities

7,558,495.46

= ENDING FUND BALANCE

154,862,843.58



REVENUE AND EXPENDITURE REPORT (UNAUDITED) 4th Qtr FY2025 9/30/25

GL Number	Description	YTD Balance 09/30/2025	FY2025 Adopted Budget	% Bdg't Used
Fund: 401 GENERAL FUND				
Revenues				
1 401-0000-325.100.00	Non Ad Valorem Assessments	3,311,080.89	3,295,000.00	100.15
2 401-0000-343.500.00	Wastewater Service Revenue	7,755,907.10	7,600,000.00	102.05
3 401-0000-343.550.01	Islamorada Wastewater Flow Revenue	1,390,017.81	1,300,000.00	106.92
4 401-0000-343.550.02	Salinity Surcharge - Islamorada	57,922.63	0.00	100.00
5 401-0000-343.550.03	Islamorada Insurance Surcharge	63,097.47	66,000.00	95.60
6 401-0000-343.600.00	Monroe County ILA	2,125,000.00	2,125,000.00	100.00
7 401-0000-361.100.00	Interest Income	1,450,223.86	900,000.00	161.14
8 401-0000-369.900.00	Miscellaneous Revenues	45,622.10	100,000.00	45.62
9 401-5900-325.100.01	SDC Prepayments	124,666.16	100,000.00	124.67
10 401-5900-334.350.01	ACOE Grant Revenue	0.00	1,990,000.00	0.00
11 401-5900-334.350.02	Stewardship Grant	2,663,960.26	5,659,628.00	31.25
12 401-5900-334.350.03	Sea Level Rise Grant	0.00	2,076,373.00	0.00
13 401-5900-389.000.00	Cash on Hand	0.00	(1,230,570.00)	0.00
14 401-5900-389.000.01	PLANNED USE OF R&R RESERVES	458,459.02	2,346,118.00	19.54
Total Revenues		19,445,957.30	26,327,549.00	73.86
Expenditures				
0000 Non-Departmental				
15 401-0000-581.000.01	Transfer to Repair & Replacement Fund	1,200,000.00	1,200,000.00	0.00
16 401-0000-581.000.02	Transfer to Insurance Deductible Reserve	50,000.00	50,000.00	0.00
17 401-0000-720.000.00	Debt Service Transfer	1,558,960.66	1,558,961.00	100.00
Total Dept 0000 - Non-Departmental		2,808,960.66	2,808,961.00	100.00
5130 ADMINISTRATIVE				
18 401-5130-110.000.00	Payroll-Board Meeting Compensation	59,866.56	69,076.00	86.67
19 401-5130-120.000.00	Payroll-Administration	561,262.87	558,243.00	100.54
20 401-5130-210.000.00	Payroll Taxes	46,351.73	47,990.00	96.59
21 401-5130-220.000.00	Retirement Contributions	22,656.69	37,639.00	60.19
22 401-5130-230.000.00	Group Health Premiums	71,934.23	79,060.00	90.99
23 401-5130-230.001.00	Employee Benefit Administration Fees	0.00	500.00	0.00
24 401-5130-230.002.00	Group Life Insurance	822.00	904.00	90.93
25 401-5130-240.000.00	Workers Compensation Insurance	1,105.19	1,250.00	88.42
26 401-5130-250.000.00	Unemployment Compensation	0.00	10,000.00	0.00
27 401-5130-311.000.00	Professional Services: Website & Misc.	10,893.90	17,000.00	64.08
28 401-5130-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	1,372.35	1,500.00	91.49
29 401-5130-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	3,375.00	3,000.00	112.50
30 401-5130-311.000.03	Prof. Svcs: Managed IT Services	22,978.75	23,100.00	99.48
31 401-5130-311.000.05	Professional Svcs: NWPS 457(b) Admin Fee	0.00	3,500.00	0.00
32 401-5130-311.000.07	Professional Svcs: IT Security Svcs	35,745.78	42,500.00	84.11
33 401-5130-311.000.11	Professional Services: Safety Training	0.00	1,000.00	0.00
34 401-5130-311.000.14	Professional Svcs: Mobile Device Mgmt	4,080.00	4,100.00	99.51
35 401-5130-311.002.00	Professional Svcs: FKAA Billing Services	293,074.96	315,000.00	93.04
36 401-5130-311.003.00	Professional Svcs: Tax Collector Fees	5,224.23	11,000.00	47.49
37 401-5130-311.004.00	Professional Svcs: Utility Rate Consult	12,493.75	25,000.00	49.98

	GL Number	Description	YTD Balance	FY2025	% Bdgt
			09/30/2025	Adopted Budget	Used
38	401-5130-311.005.00	Professional Svcs: Tax Roll Svc	4,000.00	1,700.00	235.29
39	401-5130-311.006.00	Professional Svcs: Engineering	9,620.00	10,000.00	96.20
40	401-5130-312.000.01	Professional Svcs: Lobbyists-Henderson	60,100.00	60,100.00	100.00
41	401-5130-312.000.02	Professional Svcs: Lobbyists-Hicks	45,000.00	45,000.00	100.00
42	401-5130-313.001.13	Professional Svcs: Legal-General Counsel	101,000.00	101,210.00	99.79
43	401-5130-313.001.14	Professional Svcs: Legal-Outside Counsel	3,138.90	20,000.00	15.69
44	401-5130-320.000.01	Professional Svcs: Accounting/Audit Svcs	37,500.00	38,000.00	98.68
45	401-5130-320.000.02	Professional Svcs: Finance Director	91,092.00	91,092.00	100.00
46	401-5130-320.000.03	Professional Svcs: General Manager Svcs.	159,692.04	159,692.00	100.00
47	401-5130-341.000.04	GIS Services (ESRI)	11,900.00	11,500.00	103.48
48	401-5130-341.000.05	EMAIL APPLICATIONS/MICROSOFT	12,140.00	16,000.00	75.88
49	401-5130-341.000.11	Document Management (M-Files)	3,591.48	3,000.00	119.72
50	401-5130-400.000.01	General Manager Travel & Training	7,165.69	12,000.00	59.71
51	401-5130-400.000.02	Clerk Travel & Training	227.25	2,500.00	9.09
52	401-5130-400.000.03	Other Travel & Training	10,167.01	20,000.00	50.84
53	401-5130-410.000.02	Advanced Cellular Svc / AT&T FirstNet	5,683.83	6,500.00	87.44
54	401-5130-410.000.04	Internet (Comcast & AT&T)	6,205.80	7,000.00	88.65
55	401-5130-410.000.05	Telephones / Data Comms	828.00	1,200.00	69.00
56	401-5130-410.000.07	VOIP	2,904.00	3,600.00	80.67
57	401-5130-410.000.08	GPS / Fleet Services	234.00	275.00	85.09
58	401-5130-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	5,298.48	7,000.00	75.69
59	401-5130-411.000.03	IT: Software and Software Upgrades	37,360.00	36,720.00	101.74
60	401-5130-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	19,916.12	17,000.00	117.15
61	401-5130-420.000.00	Postage & Delivery Expense	1,411.21	2,700.00	52.27
62	401-5130-430.000.00	Water (Utility)-District Office	677.41	600.00	112.90
63	401-5130-432.000.00	Facility Cleaning	18,480.00	21,000.00	88.00
64	401-5130-432.001.00	Solid Waste	1,327.82	1,700.00	78.11
65	401-5130-435.000.00	Electricity	3,485.52	4,400.00	79.22
66	401-5130-440.000.00	Rents & Leases	182.00	1,000.00	18.20
67	401-5130-450.000.00	Insurance (excluding W-Comp & Health)	451,914.44	432,882.00	104.40
68	401-5130-460.000.01	Repairs & Maintenance: Grounds Keeping	3,208.70	5,000.00	64.17
69	401-5130-460.000.02	Repairs & Maintenance: Vehicles	1,974.10	1,500.00	131.61
70	401-5130-460.000.04	Repairs & Maintenance: Bldgs & Equip	17,196.19	30,000.00	57.32
71	401-5130-470.000.00	Copier	6,946.61	7,260.00	95.68
72	401-5130-480.000.00	Advertisements	6,558.94	10,000.00	65.59
73	401-5130-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
74	401-5130-492.000.00	Bank Fees	125.00	500.00	25.00
75	401-5130-510.000.01	Office Supplies	12,139.11	12,000.00	101.16
76	401-5130-510.000.02	Printings	2,116.93	3,000.00	70.56
77	401-5130-510.000.03	Office Furnishings	1,535.06	5,000.00	30.70
78	401-5130-520.000.01	Employee Clothing/Uniforms	59.97	1,500.00	4.00
79	401-5130-520.007.00	Regulatory, Permit & Recording Fees	2,381.93	1,000.00	238.19
80	401-5130-520.010.02	Fuel: Vehicles	86.63	1,000.00	8.66
81	401-5130-521.000.00	Board: Travel, Admin, Office Supplies	4,825.33	6,000.00	80.42
82	401-5130-540.000.02	Clerk Dues	195.00	350.00	55.71
83	401-5130-540.000.03	Other Dues and Subscriptions	9,289.17	11,000.00	84.45
84	401-5130-645.000.00	Capital Outlay: IT Equipment	4,656.50	8,500.00	54.78
Total Dept 5130 - ADMINISTRATIVE			2,338,776.16	2,492,343.00	93.84

GL Number		Description	YTD Balance	FY2025	% Bdgt
			09/30/2025	Adopted Budget	Used
5351 PLANT					
85	401-5351-120.000.00	Payroll-Plant	449,462.29	499,307.00	90.02
86	401-5351-210.000.00	Payroll Taxes	33,815.96	38,197.00	88.53
87	401-5351-220.000.00	Retirement Contributions	19,598.68	28,539.00	68.67
88	401-5351-230.000.00	Group Health Premiums	75,512.96	79,060.00	95.51
89	401-5351-230.002.00	Group Life Insurance	453.10	494.00	91.72
90	401-5351-240.000.00	Workers Compensation Insurance	9,371.25	10,250.00	91.43
91	401-5351-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	359.88	1,600.00	22.49
92	401-5351-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	4,430.00	6,210.00	71.34
93	401-5351-311.000.03	Prof. Svcs: Managed IT Services	22,978.75	23,100.00	99.48
94	401-5351-311.000.11	Professional Services: Safety Training	2,501.00	1,500.00	166.73
95	401-5351-311.000.16	PLANT OPERATIONS CONSULTING	3,000.00	0.00	100.00
96	401-5351-311.006.00	Professional Services: Engineering	127,345.00	75,000.00	169.79
97	401-5351-311.006.01	Engineering: Islamorada Misc Engineering	2,500.00	20,000.00	12.50
98	401-5351-400.000.00	Training, Education & Travel	1,769.93	5,000.00	35.40
99	401-5351-410.000.02	Advanced Cellular Svc / AT&T FirstNet	878.25	1,000.00	87.83
100	401-5351-410.000.04	Internet (Comcast & AT&T)	6,205.80	6,300.00	98.50
101	401-5351-410.000.05	Telephones / Data Comms	974.25	1,500.00	64.95
102	401-5351-410.000.08	GPS / Fleet Services	234.00	275.00	85.09
103	401-5351-410.000.09	Radios / P25 MCSO Agreement	570.50	750.00	76.07
104	401-5351-410.000.10	Plant Gate Data Service	1,332.85	1,500.00	88.86
105	401-5351-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	1,794.47	6,000.00	29.91
106	401-5351-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	17,919.53	13,500.00	132.74
107	401-5351-420.000.00	Postage & Delivery Expense	25,585.00	28,000.00	91.38
108	401-5351-430.000.00	Water- Plant	5,493.62	5,200.00	105.65
109	401-5351-432.000.00	Facility Cleaning	4,340.00	4,950.00	87.68
110	401-5351-432.001.00	Solid Waste	10,320.79	12,000.00	86.01
111	401-5351-435.000.00	Electricity - Plant	461,270.74	450,000.00	102.50
112	401-5351-440.000.00	Rents & Leases	2,613.29	7,000.00	37.33
113	401-5351-460.000.01	Repairs & Maintenance: Grounds Keeping	0.00	6,000.00	0.00
114	401-5351-460.000.02	Repairs & Maintenance: Vehicles	99.65	1,000.00	9.97
115	401-5351-460.000.03	Repairs & Maintenance: Equipment	239,558.41	300,000.00	79.85
116	401-5351-460.000.04	Repairs & Maintenance: Buildings	18,441.11	40,000.00	46.10
117	401-5351-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
118	401-5351-510.000.01	Office Supplies	3,635.86	3,500.00	103.88
119	401-5351-510.000.03	Office Furnishings	398.99	1,500.00	26.60
120	401-5351-511.000.00	Safety Supplies	5,000.62	3,500.00	142.87
121	401-5351-520.000.00	Employee Uniforms / Clothing	1,251.27	1,500.00	83.42
122	401-5351-520.001.00	Lab Services (sample analysis)	43,139.30	50,000.00	86.28
123	401-5351-520.002.00	Sludge Handling	978,450.80	840,000.00	116.48
124	401-5351-520.003.00	Chemicals	639,838.51	800,000.00	79.98
125	401-5351-520.004.00	Lab Supplies	34,834.27	40,000.00	87.09
126	401-5351-520.005.00	Supplies & Tools (plant operations)	13,913.20	12,000.00	115.94
127	401-5351-520.006.00	Immunizations	0.00	1,200.00	0.00
128	401-5351-520.007.00	Regulatory/ Permit Fees	6,500.00	6,500.00	100.00
129	401-5351-520.010.01	Fuel: Equipment	197.21	1,000.00	19.72
130	401-5351-520.010.02	Fuel: Vehicles	599.85	1,000.00	59.99
131	401-5351-520.010.03	Fuel: Generators	612.61	5,500.00	11.14
132	401-5351-540.000.00	Dues & Subscriptions	0.00	400.00	0.00
133	401-5351-645.000.00	Capital Outlay - Computer Equipment	14,605.33	5,500.00	265.55
Total Dept 5351 - PLANT			3,293,708.88	3,448,332.00	95.52

GL Number	Description	YTD Balance	FY2025	% Bdgt	
		09/30/2025	Adopted Budget	Used	
5352 FIELD					
134	401-5352-120.000.00	Payroll-Field	1,313,191.42	1,336,596.00	98.25
135	401-5352-210.000.00	Payroll Taxes	99,227.49	102,250.00	97.04
136	401-5352-220.000.00	Retirement Contributions	48,981.77	78,420.00	62.46
137	401-5352-230.000.00	Group Health Premiums	208,746.33	224,002.00	93.19
138	401-5352-230.002.00	Group Life Insurance	1,359.30	1,397.00	97.30
139	401-5352-240.000.00	Workers Compensation Insurance	26,665.81	24,000.00	111.11
140	401-5352-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	2,121.84	2,500.00	84.87
141	401-5352-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	17,422.00	17,000.00	102.48
142	401-5352-311.000.03	Prof. Svcs: Managed IT Services	22,978.75	23,100.00	99.48
143	401-5352-311.000.11	Professional Services: Safety Training	3,566.00	3,500.00	101.89
144	401-5352-311.000.15	Solar Maintenance Contract	0.00	12,500.00	0.00
145	401-5352-311.006.00	Professional Services: Engineering	73,956.25	75,000.00	98.61
146	401-5352-341.000.06	GPServ/Trimble	3,979.00	4,100.00	97.05
147	401-5352-341.000.13	GIS Upgrade	40,380.00	46,440.00	86.95
148	401-5352-400.000.00	Training, Education & Travel	4,532.43	11,000.00	41.20
149	401-5352-410.000.02	Advanced Cellular Svc / AT&T FirstNet	6,264.29	7,000.00	89.49
150	401-5352-410.000.04	Internet (Comcast & AT&T)	17,312.07	19,000.00	91.12
151	401-5352-410.000.05	Telephones / Data Comms	5,703.72	7,800.00	73.12
152	401-5352-410.000.08	GPS / Fleet Services	3,308.18	2,800.00	118.15
153	401-5352-410.000.09	Radios / P25 MCSO Agreement	2,567.25	3,750.00	68.46
154	401-5352-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	5,249.28	6,000.00	87.49
155	401-5352-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	17,992.02	17,000.00	105.84
156	401-5352-430.000.01	Water- Vac Station A	894.85	450.00	198.86
157	401-5352-430.000.02	Water- Vac Station D	719.22	450.00	159.83
158	401-5352-430.000.03	Water- Vac Station F	281.25	450.00	62.50
159	401-5352-430.000.04	Water- Vac Station G	353.81	450.00	78.62
160	401-5352-430.000.05	Water- Vac Station I - house	845.64	450.00	187.92
161	401-5352-430.000.06	Water- Vac Station I & Office	758.14	800.00	94.77
162	401-5352-430.000.07	Water- Vac Station JK	459.23	550.00	83.50
163	401-5352-430.000.09	Water- Humpty Dumpty	284.27	300.00	94.76
164	401-5352-430.000.10	Water- Harborage	275.97	300.00	91.99
165	401-5352-430.000.12	Water- Peter Pan	282.10	300.00	94.03
166	401-5352-430.000.13	Water - Coastal WW	0.00	300.00	0.00
167	401-5352-432.000.00	Facility Cleaning	9,280.00	12,100.00	76.69
168	401-5352-432.001.00	Solid Waste	488.02	3,000.00	16.27
169	401-5352-435.000.01	Electricity- Vac Station A	73,442.85	75,000.00	97.92
170	401-5352-435.000.02	Electricity- Vac Station D	72,852.48	75,000.00	97.14
171	401-5352-435.000.03	Electricity- Vac Station E	52,616.93	50,000.00	105.23
172	401-5352-435.000.04	Electricity- Vac Station F	1,939.08	2,500.00	77.56
173	401-5352-435.000.05	Electricity- Vac Station G	38,237.32	35,000.00	109.25
174	401-5352-435.000.06	Electricity- Vac Station I	9,358.24	15,000.00	62.39
175	401-5352-435.000.07	Electricity- Vac Station I - house	1,487.25	2,000.00	74.36
176	401-5352-435.000.08	Electricity- Vac Station I - office	1,730.14	2,000.00	86.51
177	401-5352-435.000.09	Electricity- Vac Station JK	56,284.69	55,000.00	102.34
178	401-5352-435.000.11	Electricity- Humpty Dumpty	667.41	1,000.00	66.74
179	401-5352-435.000.12	Electricity- Harborage	786.36	1,000.00	78.64
180	401-5352-435.000.13	Electricity-Coastal WW/Largo Pk Lift Sta	696.62	1,200.00	58.05
181	401-5352-435.000.14	Electricity-Peter Pan/Tweedy Pie	650.34	800.00	81.29
182	401-5352-440.000.00	Rents & Leases	0.00	5,000.00	0.00
183	401-5352-460.000.01	Repairs & Maintenance: Grounds Keeping	21,900.00	17,500.00	125.14

	GL Number	Description	YTD Balance	FY2025	% Bdgt
			09/30/2025	Adopted Budget	Used
184	401-5352-460.000.02	Repairs & Maintenance: Vehicles	42,320.14	25,000.00	169.28
185	401-5352-460.000.03	Repairs & Maintenance: Equipment	250,928.25	220,000.00	114.06
186	401-5352-460.000.04	Repairs & Maintenance: Buildings	39,310.42	25,000.00	157.24
187	401-5352-460.000.05	Repairs & Maintenance: Collection System	70,308.25	100,000.00	70.31
188	401-5352-460.000.05-CS SEWER	Repairs & Maintenance: Coll Sys/Cust Svc	348.64	2,000.00	17.43
189	401-5352-460.000.08	Grinder Pump Monitoring	2,149.00	4,500.00	47.76
190	401-5352-470.000.00	Copier	2,030.21	1,980.00	102.54
191	401-5352-491.000.01	Storm Supplies & Preparation	1,181.40	2,000.00	59.07
192	401-5352-510.000.01	Office Supplies	1,056.06	2,500.00	42.24
193	401-5352-510.000.03	Office Furnishings	0.00	3,000.00	0.00
194	401-5352-511.000.00	Safety Supplies	11,446.42	5,000.00	228.93
195	401-5352-520.000.00	Employee Uniforms / Clothing	2,338.45	3,200.00	73.08
196	401-5352-520.005.00	Supplies and Tools (field operations)	31,859.81	46,000.00	69.26
197	401-5352-520.006.00	Immunizations	1,200.74	1,500.00	80.05
198	401-5352-520.010.01	Fuel: Equipment	239.16	2,000.00	11.96
199	401-5352-520.010.02	Fuel: Vehicles	41,100.59	40,000.00	102.75
200	401-5352-520.010.03	Fuel: Generators	1,415.57	8,500.00	16.65
201	401-5352-540.000.00	Dues & Subscriptions	0.00	100.00	0.00
202	401-5352-645.000.00	Capital Outlay - Computer Equipment	6,180.43	7,000.00	88.29
Total Dept 5352 - FIELD			2,778,490.95	2,882,335.00	96.40
5354 FACILITIES					
203	401-5354-120.000.00	Payroll-Facilities	598,095.05	598,289.00	99.97
204	401-5354-210.000.00	Payroll Taxes	45,366.10	45,769.00	99.12
205	401-5354-220.000.00	Retirement Contributions	32,899.36	35,897.00	91.65
206	401-5354-230.000.00	Group Health Premiums	96,277.33	92,236.00	104.38
207	401-5354-230.002.00	Group Life Insurance	561.70	575.00	97.69
208	401-5354-240.000.00	Workers Compensation Insurance	11,851.96	12,500.00	94.82
209	401-5354-311.000.03	Prof. Svcs. Managed IT Services	22,976.25	23,100.00	99.46
210	401-5354-311.000.11	Professional Services: Safety Training	2,501.00	2,550.00	98.08
211	401-5354-400.000.00	Training, Education & Travel	3,659.51	10,000.00	36.60
212	401-5354-410.000.02	Advanced Cellular Svc / AT&T FirstNet	1,084.69	1,000.00	108.47
213	401-5354-410.000.08	GPS / Fleet Services	1,170.00	1,300.00	90.00
214	401-5354-410.000.09	Radios / P25 MCSO Agreement	1,426.25	1,875.00	76.07
215	401-5354-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	0.00	3,000.00	0.00
216	401-5354-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	8,529.72	8,600.00	99.18
217	401-5354-432.000.00	Facility Cleaning	4,340.00	4,950.00	87.68
218	401-5354-460.000.02	Repairs & Maintenance: Vehicles	2,669.51	3,000.00	88.98
219	401-5354-460.000.03	Repairs & Maintenance: Equipment	0.00	1,200.00	0.00
220	401-5354-510.000.01	Office Supplies	864.86	1,000.00	86.49
221	401-5354-510.000.03	Office Furnishings	0.00	800.00	0.00
222	401-5354-511.000.00	Safety Supplies	2,553.18	1,500.00	170.21
223	401-5354-520.000.00	Employee Uniforms/ Clothing	880.76	1,500.00	58.72
224	401-5354-520.005.00	Supplies & Tools	10,433.62	20,000.00	52.17
225	401-5354-520.006.00	Immunizations	0.00	1,500.00	0.00
226	401-5354-520.010.02	Fuel: Vehicles	5,579.37	7,500.00	74.39
227	401-5354-645.000.00	Capital Outlay - Computer Equipment	0.00	3,000.00	0.00
Total Dept 5354 - FACILITIES			853,720.22	882,641.00	96.72

GL Number	Description	YTD Balance	FY2025	% Bdgt
		09/30/2025	Adopted Budget	Used
5900 CAPITAL IMPROVEMENTS				
228	401-5900-311.006.00-2018-007 Engineering: VPS Piping Mod	143,295.00	45,000.00	318.43
229	401-5900-311.006.00-2021-002 Engineering: Odor Control at Vac Stns	177,205.00	210,000.00	84.38
230	401-5900-311.006.00-2021-003 Engineering: Tanks Coating	50.00	0.00	100.00
231	401-5900-311.006.00-2022-000 Engineering: Capital Prelim Design & Bgt	37,145.00	35,000.00	106.13
232	401-5900-311.006.00-2022-001 Engineering: Effluent Filtration Upgrade	119,915.00	87,000.00	137.83
233	401-5900-311.006.00-2022-003 Engineering: Lift Sta at KL Trailer Park	4,090.00	5,000.00	81.80
234	401-5900-311.006.00-2022-004 Engineering: Vac System Monitoring	281,545.00	62,000.00	454.10
235	401-5900-311.006.00-2022-008 Engineering: Power Conditioning Vac Stns	0.00	61,275.00	0.00
236	401-5900-311.006.00-2022-009 Engineering -Power Cond & Elec Up @ WWTP	178,391.25	169,650.00	105.15
237	401-5900-311.006.00-2022-010 Engineering: EQ Tank Headworks/Scrn Upg	211,283.75	146,250.00	144.47
238	401-5900-311.006.00-2023-002 Engineering: Ventilation Upg @ Vac Stns	0.00	41,125.00	0.00
239	401-5900-311.006.00-2023-005 Engineering: Direct Potable Reuse	0.00	62,073.00	0.00
240	401-5900-311.006.00-2023-025 Engineering: Deep Inj Well Permitting	6,268.75	5,000.00	125.38
241	401-5900-311.006.00-2023-027 Engineering: Isla NPK Pinch Valve FM	0.00	25,000.00	0.00
242	401-5900-311.006.00-2024-001 Engineering: Grinder Pump Latrl Pit Upg	61,267.50	130,000.00	47.13
243	401-5900-311.006.00-2024-002 Engineering: Ops Blower Room Mod	0.00	52,500.00	0.00
244	401-5900-311.006.00-2024-003 Engineering: Replace Vac Pit Collars	0.00	25,000.00	0.00
245	401-5900-311.006.00-2025-002 Engineering: Coll Sys Sea Level Ph1 Proj	0.00	188,761.00	0.00
246	401-5900-311.006.00-2025-003 Engineering: Vac Stn Sewage Tank Upg	0.00	124,328.00	0.00
247	401-5900-311.006.00-2025-004 Engineering: MJ Wood Fire Supp Dispute	6,537.50	15,000.00	43.58
248	401-5900-311.006.00-2025-005 Engineering: Ductile Iron Piping Corrosi	14,290.50	150,000.00	9.53
249	401-5900-311.006.00-2025-006 Engineering: Coll Sys Action Plan (SAP)	476,336.25	500,000.00	95.27
250	401-5900-311.006.00-SvcConRv Engineering: Service Connection Revision	0.00	20,000.00	0.00
251	401-5900-630.000.00-2018-007 Capital Outlay:VPS PipingMod	290,564.30	200,000.00	145.28
252	401-5900-630.000.00-2021-002 Capital Outlay: Odor Control at Vac Stns	1,637,048.75	987,500.00	165.78
253	401-5900-630.000.00-2021-005 Capital Outlay: Effluent Inj Pump Repair	42,049.94	45,000.00	93.44
254	401-5900-630.000.00-2022-001 Capital Outlay: Effluent Filtration Upg	312,365.20	500,000.00	62.47
255	401-5900-630.000.00-2022-003 Cap Outlay: Replace Lift Sta KL Trl Pk	37,233.94	112,800.00	33.01
256	401-5900-630.000.00-2022-004 Capital Outlay: Vac System Monitoring	459,989.01	1,225,000.00	37.55
257	401-5900-630.000.00-2022-009 Cap Outlay: Power Cond & Elec Upg WWTP	1,630,101.01	1,837,500.00	88.71
258	401-5900-630.000.00-2022-010 Cap Outlay: EQ Tank Headworks/Scrn Upg	0.00	1,950,000.00	0.00
259	401-5900-630.000.00-2023-027 Capital Outlay: Isla NPK Pinch Valve FM	0.00	250,000.00	0.00
260	401-5900-630.000.00-2024-001 Cap Outlay: Grinder Pump Lateral Pit Upg	310,521.12	251,000.00	123.71
261	401-5900-630.000.00-2024-003 Capital Outlay: Replace Vac Pit Collar	6,921.82	350,000.00	1.98
262	401-5900-630.000.00-2024-004 Capital Outlay: Vac Stn Interior Paint	0.00	105,000.00	0.00
263	401-5900-630.000.00-2025-002 Cap Outlay:Coll Sys Sea Level Rise Ph1	27,806.77	1,887,612.00	1.47
263	401-5900-630.000.00-2025-005 Capital Outlay: Ductile Iron Piping Corr	0.00	850,000.00	0.00
265	401-5900-640.000.00-2023-017 Capital Outlay: Vac Pump Rebuild & Spare	78,500.00	75,000.00	104.67
266	401-5900-640.000.00-2023-020 Capital Outlay: Grinder Pumps	4,952.00	17,500.00	28.30
267	401-5900-640.000.00-2024-005 Cap Outlay: Digester Motive Pump Replace	238,118.00	238,118.00	100.00
268	401-5900-640.000.00-2024-007 Cap Outlay: Inj Well Check Pump Valves	5,294.46	0.00	100.00
269	401-5900-640.000.00-2024-009 Capital Outlay: Forklift for Plant	50,665.00	0.00	100.00
270	401-5900-640.000.00-2024-011 Capital Outlay: Field Ops Truck	120,142.00	140,000.00	85.82
271	401-5900-640.000.00-2025-007 Capital Outlay - Spectraphotometer	6,710.70	7,000.00	95.87
272	401-5900-640.000.00-2025-008 Capital Outlay - SBR Blower VFD	26,503.75	60,000.00	44.17
273	401-5900-640.000.00-2025-009 Cap Outlay - Plant Perimeter Security Up	10,490.00	12,000.00	87.42
274	401-5900-640.000.00-2025-010 Capital Outlay - Replacement Vactron	100,643.10	110,000.00	91.49
275	401-5900-640.000.00-2025-011 Capital Outlay - New Salinity Probes	17,704.18	42,000.00	42.15
276	401-5900-640.000.00-2025-012 CAPITAL OUTLAY - NEW CLEAR VUS&SS PIPING	42,598.80	30,000.00	142.00
277	401-5900-640.000.00-2025-013 Capital Outlay - Collection System Valve	28,271.95	32,000.00	88.35

GL Number	Description	YTD Balance	FY2025	% Bdgt
		<u>09/30/2025</u>	<u>Adopted Budget</u>	<u>Used</u>
278	401-5900-640.000.00-2025-014 Capital Outlay - Vac Stn F Minks Vac Pum	16,000.00	16,500.00	96.97
279	401-5900-640.000.00-2025-015 Solar Upgrades & Repairs to Existing Sys	62,054.13	62,100.00	99.93
280	401-5900-640.000.00-2025-016 Capital Outlay - BSA Software Cloud Upgr	67,110.00	59,345.00	113.08
281	401-5900-650.003.00-SvcConRv Service Connection Construction Revision	24,320.00	200,000.00	12.16
Total Dept 5900 - CAPITAL IMPROVEMENTS		7,372,300.43	13,812,937.00	53.37
Total Expenditures		19,445,957.30	26,327,549.00	73.86
TOTAL REVENUES		19,445,957.30	26,327,549.00	73.86
TOTAL EXPENDITURES		19,445,957.30	26,327,549.00	73.86
NET OF REVENUES & EXPENDITURES:		0.00		



REVENUE AND EXPENDITURE REPORT (UNAUDITED) 4th Qtr FY2025 9/30/25

GL Number	Description	YTD Balance	FY2025	% Bdgt
Renewal & Replacement Eligible Projects (per Weiler Engineering)		09/30/2025	Adopted Budget	Used
Fund: 401 GENERAL FUND				
Account Category: Revenues				
1 401-0000-325.100.00	Non Ad Valorem Assessments	3,311,080.89	3,295,000.00	100.15
2 401-0000-343.500.00	Wastewater Service Revenue	7,755,907.10	7,600,000.00	102.05
3 401-0000-343.550.01	Islamorada Wastewater Flow Revenue	1,390,017.81	1,300,000.00	106.92
4 401-0000-343.550.02	Salinity Surcharge - Islamorada	57,922.63	0.00	100.00
5 401-0000-343.550.03	Islamorada Insurance Surcharge	63,097.47	66,000.00	95.60
6 401-0000-343.600.00	Monroe County ILA	2,125,000.00	2,125,000.00	100.00
7 401-0000-361.100.00	Interest Income	1,450,223.86	900,000.00	161.14
8 401-0000-369.900.00	Miscellaneous Revenues	45,622.10	100,000.00	45.62
9 401-5900-325.100.01	SDC Prepayments	124,666.16	100,000.00	124.67
10 401-5900-334.350.01	ACOE Grant Revenue	0.00	1,990,000.00	0.00
11 401-5900-334.350.02	Stewardship Grant	2,626,664.01	5,659,628.00	31.25
12 401-5900-334.350.03	Sea Level Rise Grant	0.00	2,076,373.00	0.00
13 401-5900-389.000.00	Cash on Hand	0.00	(1,230,570.00)	0.00
14 401-5900-389.000.01	PLANNED USE OF R&R RESERVES	495,755.27	2,346,118.00	0.00
Total Revenues		19,445,957.30	26,327,549.00	73.86

Renewal & Replacement Eligible Projects (per Weiler Engineering)				R&R Funding:
5900 CAPITAL IMPROVEMENTS				
228 401-5900-311.006.00-2018-007	Engineering: VPS Piping Mod	143,295.00	45,000.00	318.43
229 401-5900-311.006.00-2021-002	Engineering: Odor Control at Vac Stns	177,205.00	210,000.00	84.38
230 401-5900-311.006.00-2021-003	Engineering: Tanks Coating	50.00	0.00	100.00
231 401-5900-311.006.00-2022-000	Engineering: Capital Prelim Design & Bgt	37,145.00	35,000.00	106.13
232 401-5900-311.006.00-2022-001	Engineering: Effluent Filtration Upgrade	119,915.00	87,000.00	137.83
233 401-5900-311.006.00-2022-003	Engineering: Lift Sta at KL Trailer Park	4,090.00	5,000.00	81.80
234 401-5900-311.006.00-2022-004	Engineering: Vac System Monitoring	281,545.00	62,000.00	454.10
235 401-5900-311.006.00-2022-008	Engineering: Power Conditioning Vac Stns	0.00	61,275.00	0.00
236 401-5900-311.006.00-2022-009	Engineering -Power Cond & Elec Up @ WWTP	178,391.25	169,650.00	105.15
237 401-5900-311.006.00-2022-010	Engineering: EQ Tank Headworks/Scrn Upg	211,283.75	146,250.00	144.47
238 401-5900-311.006.00-2023-002	Engineering: Ventilation Upg @ Vac Stns	0.00	41,125.00	0.00
239 401-5900-311.006.00-2023-005	Engineering: Direct Potable Reuse	0.00	62,073.00	0.00
240 401-5900-311.006.00-2023-025	Engineering: Deep Inj Well Permitting	6,268.75	5,000.00	125.38
241 401-5900-311.006.00-2023-027	Engineering: Isla NPK Pinch Valve FM	0.00	25,000.00	0.00
242 401-5900-311.006.00-2024-001	Engineering: Grinder Pump Latrl Pit Upg	61,267.50	130,000.00	47.13
243 401-5900-311.006.00-2024-002	Engineering: Ops Blower Room Mod	0.00	52,500.00	0.00
244 401-5900-311.006.00-2024-003	Engineering: Replace Vac Pit Collars	0.00	25,000.00	0.00
245 401-5900-311.006.00-2025-002	Engineering: Coll Sys Sea Level Ph1 Proj	0.00	188,761.00	0.00
246 401-5900-311.006.00-2025-003	Engineering: Vac Stn Sewage Tank Upg	0.00	124,328.00	0.00
247 401-5900-311.006.00-2025-004	Engineering: MJ Wood Fire Supp Dispute	6,537.50	15,000.00	43.58
248 401-5900-311.006.00-2025-005	Engineering: Ductile Iron Piping Corrosi	14,290.50	150,000.00	9.53
249 401-5900-311.006.00-2025-006	Engineering: Coll Sys Action Plan (SAP)	476,336.25	500,000.00	95.27
250 401-5900-311.006.00-SvcConRv	Engineering: Service Connection Revision	0.00	20,000.00	0.00
251 401-5900-630.000.00-2018-007	Capital Outlay:VPS PipingMod	290,564.30	200,000.00	145.28
252 401-5900-630.000.00-2021-002	Capital Outlay: Odor Control at Vac Stns	1,637,048.75	987,500.00	165.78
253 401-5900-630.000.00-2021-005	Capital Outlay: Effluent Inj Pump Repair	42,049.94	45,000.00	93.44
254 401-5900-630.000.00-2022-001	Capital Outlay: Effluent Filtration Upg	312,365.20	500,000.00	62.47
255 401-5900-630.000.00-2022-003	Cap Outlay: Replace Lift Sta KL Trl Pk	37,233.94	112,800.00	33.01
				37,233.94

GL Number	Description	YTD Balance	FY2025	% Bdgt	
Renewal & Replacement Eligible Projects (per Weiler Engineering)					
		09/30/2025	Adopted Budget	Used	
256	401-5900-630.000.00-2022-004 Capital Outlay: Vac System Monitoring	459,989.01	1,225,000.00	37.55	310,521.12 6,921.82
257	401-5900-630.000.00-2022-009 Cap Outlay: Power Cond & Elec Upg WWTP	1,630,101.01	1,837,500.00	88.71	
258	401-5900-630.000.00-2022-010 Cap Outlay: EQ Tank Headworks/Scrn Upg	0.00	1,950,000.00	0.00	
259	401-5900-630.000.00-2023-027 Capital Outlay: Isla NPK Pinch Valve FM	0.00	250,000.00	0.00	
260	401-5900-630.000.00-2024-001 Cap Outlay: Grinder Pump Lateral Pit Upg	310,521.12	251,000.00	123.71	
261	401-5900-630.000.00-2024-003 Capital Outlay: Replace Vac Pit Collar	6,921.82	350,000.00	1.98	
262	401-5900-630.000.00-2024-004 Capital Outlay: Vac Stn Interior Paint	0.00	105,000.00	0.00	
263	401-5900-630.000.00-2025-002 Cap Outlay: Coll Sys Sea Level Rise Ph1	27,806.77	1,887,612.00	1.47	
263	401-5900-630.000.00-2025-005 Capital Outlay: Ductile Iron Piping Corr	0.00	850,000.00	0.00	
265	401-5900-640.000.00-2023-017 Capital Outlay: Vac Pump Rebuild & Spare	78,500.00	75,000.00	104.67	78,500.00
266	401-5900-640.000.00-2023-020 Capital Outlay: Grinder Pumps	4,952.00	17,500.00	28.30	
267	401-5900-640.000.00-2024-005 Cap Outlay: Digester Motive Pump Replace	238,118.00	238,118.00	100.00	
268	401-5900-640.000.00-2024-007 Cap Outlay: Inj Well Check Pump Valves	5,294.46	0.00	100.00	
269	401-5900-640.000.00-2024-009 Capital Outlay: Forklift for Plant	50,665.00	0.00	100.00	
270	401-5900-640.000.00-2024-011 Capital Outlay: Field Ops Truck	120,142.00	140,000.00	85.82	
271	401-5900-640.000.00-2025-007 Capital Outlay - Spectrophotometer	6,710.70	7,000.00	95.87	
272	401-5900-640.000.00-2025-008 Capital Outlay - SBR Blower VFD	26,503.75	60,000.00	44.17	
273	401-5900-640.000.00-2025-009 Cap Outlay - Plant Perimeter Security Up	10,490.00	12,000.00	87.42	
274	401-5900-640.000.00-2025-010 Capital Outlay - Replacement Vactron	100,643.10	110,000.00	91.49	
275	401-5900-640.000.00-2025-011 Capital Outlay - New Salinity Probes	17,704.18	42,000.00	42.15	458,459.02
276	401-5900-640.000.00-2025-012 CAPITAL OUTLAY - NEW CLEAR VUS&SS PIPING	42,598.80	30,000.00	142.00	
277	401-5900-640.000.00-2025-013 Capital Outlay - Collection System Valve	28,271.95	32,000.00	88.35	
278	401-5900-640.000.00-2025-014 Capital Outlay - Vac Stn F Minks Vac Pum	16,000.00	16,500.00	96.97	
279	401-5900-640.000.00-2025-015 Solar Upgrades & Repairs to Existing Sys	62,054.13	62,100.00	99.93	
280	401-5900-640.000.00-2025-016 Capital Outlay - BSA Software Cloud Upgr	67,110.00	59,345.00	113.08	
281	401-5900-650.003.00-SvcConRv Service Connection Construction Revision	24,320.00	200,000.00	12.16	
Total Dept 5900 - CAPITAL IMPROVEMENTS		7,372,300.43	13,812,937.00	53.37	



SORTED BY EXPENSE REPORT 4th Qtr FY2025 9/30/25

GL Number	Description	YTD Balance 09/30/2025	FY2025 Adopted Budget	% Bdgt Used
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Fund: 401 GENERAL FUND

53	401-ADMIN-410.000.02	Advanced Cellular Svc / AT&T FirstNet	5,683.83	6,500.00	87.44
99	401-PLANT-410.000.02	Advanced Cellular Svc / AT&T FirstNet	878.25	1,000.00	87.83
149	401-FIELD-410.000.02	Advanced Cellular Svc / AT&T FirstNet	6,264.29	7,000.00	89.49
212	401-FACILITIES-410.000.02	Advanced Cellular Svc / AT&T FirstNet	1,084.69	1,000.00	108.47
72	401-ADMIN-480.000.00	Advertisements	6,558.94	10,000.00	65.59
74	401-ADMIN-492.000.00	Bank Fees	125.00	500.00	25.00
81	401-ADMIN-521.000.00	Board: Travel, Admin, Office Supplies	4,825.33	6,000.00	80.42
60	401-ADMIN-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	19,916.12	17,000.00	117.15
106	401-PLANT-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	17,919.53	13,500.00	132.74
155	401-FIELD-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	17,992.02	17,000.00	105.84
216	401-FACILITIES-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	8,529.72	8,600.00	99.18
124	401-PLANT-520.003.00	Chemicals	639,838.51	800,000.00	79.98
82	401-ADMIN-540.000.02	Clerk Dues	195.00	350.00	55.71
51	401-ADMIN-400.000.02	Clerk Travel & Training	227.25	2,500.00	9.09
71	401-ADMIN-470.000.00	Copier	6,946.61	7,260.00	95.68
190	401-FIELD-470.000.00	Copier	2,030.21	1,980.00	102.54
49	401-ADMIN-341.000.11	Document Management (M-Files)	3,591.48	3,000.00	119.72
132	401-PLANT-540.000.00	Dues & Subscriptions	0.00	400.00	0.00
201	401-FIELD-540.000.00	Dues & Subscriptions	0.00	100.00	0.00
65	401-ADMIN-435.000.00	Electricity	3,485.52	4,400.00	79.22
111	401-PLANT-435.000.00	Electricity - Plant	461,270.74	450,000.00	102.50
179	401-FIELD-435.000.12	Electricity- Harborage	786.36	1,000.00	78.64
178	401-FIELD-435.000.11	Electricity- Humpty Dumpty	667.41	1,000.00	66.74
169	401-FIELD-435.000.01	Electricity- Vac Station A	73,442.85	75,000.00	97.92
170	401-FIELD-435.000.02	Electricity- Vac Station D	72,852.48	75,000.00	97.14
171	401-FIELD-435.000.03	Electricity- Vac Station E	52,616.93	50,000.00	105.23
172	401-FIELD-435.000.04	Electricity- Vac Station F	1,939.08	2,500.00	77.56
173	401-FIELD-435.000.05	Electricity- Vac Station G	38,237.32	35,000.00	109.25
174	401-FIELD-435.000.06	Electricity- Vac Station I	9,358.24	15,000.00	62.39
175	401-FIELD-435.000.07	Electricity- Vac Station I - house	1,487.25	2,000.00	74.36
176	401-FIELD-435.000.08	Electricity- Vac Station I - office	1,730.14	2,000.00	86.51
177	401-FIELD-435.000.09	Electricity- Vac Station JK	56,284.69	55,000.00	102.34
180	401-FIELD-435.000.13	Electricity-Coastal WW/Largo Pk Lift Sta	696.62	1,200.00	58.05
181	401-FIELD-435.000.14	Electricity-Peter Pan/Tweedy Pie	650.34	800.00	81.29
48	401-ADMIN-341.000.05	EMAIL APPLICATIONS/MICROSOFT	12,140.00	16,000.00	75.88
23	401-ADMIN-230.001.00	Employee Benefit Administration Fees	0.00	500.00	0.00
78	401-ADMIN-520.000.01	Employee Clothing/Uniforms	59.97	1,500.00	4.00
121	401-PLANT-520.000.00	Employee Uniforms / Clothing	1,251.27	1,500.00	83.42
195	401-FIELD-520.000.00	Employee Uniforms / Clothing	2,338.45	3,200.00	73.08
223	401-FACILITIES-520.000.00	Employee Uniforms/ Clothing	880.76	1,500.00	58.72
97	401-PLANT-311.006.01	Engineering: Islamorada Misc Engineering	2,500.00	20,000.00	12.50
63	401-ADMIN-432.000.00	Facility Cleaning	18,480.00	21,000.00	88.00
109	401-PLANT-432.000.00	Facility Cleaning	4,340.00	4,950.00	87.68
167	401-FIELD-432.000.00	Facility Cleaning	9,280.00	12,100.00	76.69
217	401-FACILITIES-432.000.00	Facility Cleaning	4,340.00	4,950.00	87.68
129	401-PLANT-520.010.01	Fuel: Equipment	197.21	1,000.00	19.72
198	401-FIELD-520.010.01	Fuel: Equipment	239.16	2,000.00	11.96

GL Number		Description	YTD Balance	FY2025	% Bdgt
			09/30/2025	Adopted Budget	Used
131	401-PLANT-520.010.03	Fuel: Generators	612.61	5,500.00	11.14
200	401-FIELD-520.010.03	Fuel: Generators	1,415.57	8,500.00	16.65
80	401-ADMIN-520.010.02	Fuel: Vehicles	86.63	1,000.00	8.66
130	401-PLANT-520.010.02	Fuel: Vehicles	599.85	1,000.00	59.99
199	401-FIELD-520.010.02	Fuel: Vehicles	41,100.59	40,000.00	102.75
226	401-FACILITIES-520.010.02	Fuel: Vehicles	5,579.37	7,500.00	74.39
50	401-ADMIN-400.000.01	General Manager Travel & Training	7,165.69	12,000.00	59.71
47	401-ADMIN-341.000.04	GIS Services (ESRI)	11,900.00	11,500.00	103.48
147	401-FIELD-341.000.13	GIS Upgrade	40,380.00	46,440.00	86.95
57	401-ADMIN-410.000.08	GPS / Fleet Services	234.00	275.00	85.09
102	401-PLANT-410.000.08	GPS / Fleet Services	234.00	275.00	85.09
152	401-FIELD-410.000.08	GPS / Fleet Services	3,308.18	2,800.00	118.15
213	401-FACILITIES-410.000.08	GPS / Fleet Services	1,170.00	1,300.00	90.00
146	401-FIELD-341.000.06	GPServ/Trimble	3,979.00	4,100.00	97.05
189	401-FIELD-460.000.08	Grinder Pump Monitoring	2,149.00	4,500.00	47.76
22	401-ADMIN-230.000.00	Group Health Premiums	71,934.23	79,060.00	90.99
88	401-PLANT-230.000.00	Group Health Premiums	75,512.96	79,060.00	95.51
137	401-FIELD-230.000.00	Group Health Premiums	208,746.33	224,002.00	93.19
206	401-FACILITIES-230.000.00	Group Health Premiums	96,277.33	92,236.00	104.38
24	401-ADMIN-230.002.00	Group Life Insurance	822.00	904.00	90.93
89	401-PLANT-230.002.00	Group Life Insurance	453.10	494.00	91.72
138	401-FIELD-230.002.00	Group Life Insurance	1,359.30	1,397.00	97.30
207	401-FACILITIES-230.002.00	Group Life Insurance	561.70	575.00	97.69
127	401-PLANT-520.006.00	Immunizations	0.00	1,200.00	0.00
197	401-FIELD-520.006.00	Immunizations	1,200.74	1,500.00	80.05
225	401-FACILITIES-520.006.00	Immunizations	0.00	1,500.00	0.00
67	401-ADMIN-450.000.00	Insurance (excluding W-Comp & Health)	451,914.44	432,882.00	104.40
54	401-ADMIN-410.000.04	Internet (Comcast & AT&T)	6,205.80	7,000.00	88.65
100	401-PLANT-410.000.04	Internet (Comcast & AT&T)	6,205.80	6,300.00	98.50
150	401-FIELD-410.000.04	Internet (Comcast & AT&T)	17,312.07	19,000.00	91.12
59	401-ADMIN-411.000.03	IT: Software and Software Upgrades	37,360.00	36,720.00	101.74
58	401-ADMIN-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	5,298.48	7,000.00	75.69
105	401-PLANT-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	1,794.47	6,000.00	29.91
154	401-FIELD-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	5,249.28	6,000.00	87.49
215	401-FACILITIES-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	0.00	3,000.00	0.00
122	401-PLANT-520.001.00	Lab Services (sample analysis)	43,139.30	50,000.00	86.28
125	401-PLANT-520.004.00	Lab Supplies	34,834.27	40,000.00	87.09
77	401-ADMIN-510.000.03	Office Furnishings	1,535.06	5,000.00	30.70
119	401-PLANT-510.000.03	Office Furnishings	398.99	1,500.00	26.60
193	401-FIELD-510.000.03	Office Furnishings	0.00	3,000.00	0.00
221	401-FACILITIES-510.000.03	Office Furnishings	0.00	800.00	0.00
75	401-ADMIN-510.000.01	Office Supplies	12,139.11	12,000.00	101.16
118	401-PLANT-510.000.01	Office Supplies	3,635.86	3,500.00	103.88
192	401-FIELD-510.000.01	Office Supplies	1,056.06	2,500.00	42.24
220	401-FACILITIES-510.000.01	Office Supplies	864.86	1,000.00	86.49
83	401-ADMIN-540.000.03	Other Dues and Subscriptions	9,289.17	11,000.00	84.45
52	401-ADMIN-400.000.03	Other Travel & Training	10,167.01	20,000.00	50.84
20	401-ADMIN-210.000.00	Payroll Taxes	46,351.73	47,990.00	96.59
86	401-PLANT-210.000.00	Payroll Taxes	33,815.96	38,197.00	88.53
135	401-FIELD-210.000.00	Payroll Taxes	99,227.49	102,250.00	97.04
204	401-FACILITIES-210.000.00	Payroll Taxes	45,366.10	45,769.00	99.12
19	401-ADMIN-120.000.00	Payroll-Administration	561,262.87	558,243.00	100.54
18	401-ADMIN-110.000.00	Payroll-Board Meeting Compensation	59,866.56	69,076.00	86.67

	GL Number	Description	YTD Balance	FY2025	% Bdgt
			09/30/2025	Adopted Budget	Used
203	401-FACILITIES-120.000.00	Payroll-Facilities	598,095.05	598,289.00	99.97
134	401-FIELD-120.000.00	Payroll-Field	1,313,191.42	1,336,596.00	98.25
85	401-PLANT-120.000.00	Payroll-Plant	449,462.29	499,307.00	90.02
104	401-PLANT-410.000.10	Plant Gate Data Service	1,332.85	1,500.00	88.86
95	401-PLANT-311.000.16	PLANT OPERATIONS CONSULTING	3,000.00	0.00	100.00
61	401-ADMIN-420.000.00	Postage & Delivery Expense	1,411.21	2,700.00	52.27
107	401-PLANT-420.000.00	Postage & Delivery Expense	25,585.00	28,000.00	91.38
76	401-ADMIN-510.000.02	Printings	2,116.93	3,000.00	70.56
29	401-ADMIN-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	3,375.00	3,000.00	112.50
92	401-PLANT-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	4,430.00	6,210.00	71.34
141	401-FIELD-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	17,422.00	17,000.00	102.48
209	401-FACILITIES-311.000.03	Prof. Svcs. Managed IT Services	22,976.25	23,100.00	99.46
28	401-ADMIN-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	1,372.35	1,500.00	91.49
91	401-PLANT-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	359.88	1,600.00	22.49
140	401-FIELD-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	2,121.84	2,500.00	84.87
30	401-ADMIN-311.000.03	Prof. Svcs: Managed IT Services	22,978.75	23,100.00	99.48
93	401-PLANT-311.000.03	Prof. Svcs: Managed IT Services	22,978.75	23,100.00	99.48
142	401-FIELD-311.000.03	Prof. Svcs: Managed IT Services	22,978.75	23,100.00	99.48
145	401-FIELD-311.006.00	Professional Services: Engineering	73,956.25	75,000.00	98.61
96	401-PLANT-311.006.00	Professional Services: Engineering	127,345.00	75,000.00	169.79
33	401-ADMIN-311.000.11	Professional Services: Safety Training	0.00	1,000.00	0.00
94	401-PLANT-311.000.11	Professional Services: Safety Training	2,501.00	1,500.00	166.73
143	401-FIELD-311.000.11	Professional Services: Safety Training	3,566.00	3,500.00	101.89
210	401-FACILITIES-311.000.11	Professional Services: Safety Training	2,501.00	2,550.00	98.08
27	401-ADMIN-311.000.00	Professional Services: Website & Misc.	10,893.90	17,000.00	64.08
38	401-ADMIN-311.005.00	Professional Svcs: Tax Roll Svc	4,000.00	1,700.00	235.29
44	401-ADMIN-320.000.01	Professional Svcs: Accounting/Audit Svcs	37,500.00	38,000.00	98.68
39	401-ADMIN-311.006.00	Professional Svcs: Engineering	9,620.00	10,000.00	96.20
45	401-ADMIN-320.000.02	Professional Svcs: Finance Director	91,092.00	91,092.00	100.00
35	401-ADMIN-311.002.00	Professional Svcs: FKAA Billing Services	293,074.96	315,000.00	93.04
46	401-ADMIN-320.000.03	Professional Svcs: General Manager Svcs.	159,692.04	159,692.00	100.00
32	401-ADMIN-311.000.07	Professional Svcs: IT Security Svcs	35,745.78	42,500.00	84.11
42	401-ADMIN-313.001.13	Professional Svcs: Legal-General Counsel	101,000.00	101,210.00	99.79
43	401-ADMIN-313.001.14	Professional Svcs: Legal-Outside Counsel	3,138.90	20,000.00	15.69
40	401-ADMIN-312.000.01	Professional Svcs: Lobbyists-Henderson	60,100.00	60,100.00	100.00
41	401-ADMIN-312.000.02	Professional Svcs: Lobbyists-Hicks	45,000.00	45,000.00	100.00
34	401-ADMIN-311.000.14	Professional Svcs: Mobile Device Mgmt	4,080.00	4,100.00	99.51
31	401-ADMIN-311.000.05	Professional Svcs: NWPS 457(b) Admin Fee	0.00	3,500.00	0.00
36	401-ADMIN-311.003.00	Professional Svcs: Tax Collector Fees	5,224.23	11,000.00	47.49
37	401-ADMIN-311.004.00	Professional Svcs: Utility Rate Consult	12,493.75	25,000.00	49.98
103	401-PLANT-410.000.09	Radios / P25 MCSO Agreement	570.50	750.00	76.07
153	401-FIELD-410.000.09	Radios / P25 MCSO Agreement	2,567.25	3,750.00	68.46
214	401-FACILITIES-410.000.09	Radios / P25 MCSO Agreement	1,426.25	1,875.00	76.07
79	401-ADMIN-520.007.00	Regulatory, Permit & Recording Fees	2,381.93	1,000.00	238.19
128	401-PLANT-520.007.00	Regulatory/ Permit Fees	6,500.00	6,500.00	100.00
66	401-ADMIN-440.000.00	Rents & Leases	182.00	1,000.00	18.20
112	401-PLANT-440.000.00	Rents & Leases	2,613.29	7,000.00	37.33
182	401-FIELD-440.000.00	Rents & Leases	0.00	5,000.00	0.00
70	401-ADMIN-460.000.04	Repairs & Maintenance: Bldgs & Equip	17,196.19	30,000.00	57.32
116	401-PLANT-460.000.04	Repairs & Maintenance: Buildings	18,441.11	40,000.00	46.10
186	401-FIELD-460.000.04	Repairs & Maintenance: Buildings	39,310.42	25,000.00	157.24
188	401-FIELD-460.000.05-CS SEWER	Repairs & Maintenance: Coll Sys/Cust Svc	348.64	2,000.00	17.43
187	401-FIELD-460.000.05	Repairs & Maintenance: Collection System	70,308.25	100,000.00	70.31

GL Number		Description	YTD Balance	FY2025	% Bdgt
			09/30/2025	Adopted Budget	Used
115	401-PLANT-460.000.03	Repairs & Maintenance: Equipment	239,558.41	300,000.00	79.85
185	401-FIELD-460.000.03	Repairs & Maintenance: Equipment	250,928.25	220,000.00	114.06
219	401-FACILITIES-460.000.03	Repairs & Maintenance: Equipment	0.00	1,200.00	0.00
68	401-ADMIN-460.000.01	Repairs & Maintenance: Grounds Keeping	3,208.70	5,000.00	64.17
113	401-PLANT-460.000.01	Repairs & Maintenance: Grounds Keeping	0.00	6,000.00	0.00
183	401-FIELD-460.000.01	Repairs & Maintenance: Grounds Keeping	21,900.00	17,500.00	125.14
69	401-ADMIN-460.000.02	Repairs & Maintenance: Vehicles	1,974.10	1,500.00	131.61
114	401-PLANT-460.000.02	Repairs & Maintenance: Vehicles	99.65	1,000.00	9.97
184	401-FIELD-460.000.02	Repairs & Maintenance: Vehicles	42,320.14	25,000.00	169.28
218	401-FACILITIES-460.000.02	Repairs & Maintenance: Vehicles	2,669.51	3,000.00	88.98
21	401-ADMIN-220.000.00	Retirement Contributions	22,656.69	37,639.00	60.19
87	401-PLANT-220.000.00	Retirement Contributions	19,598.68	28,539.00	68.67
136	401-FIELD-220.000.00	Retirement Contributions	48,981.77	78,420.00	62.46
205	401-FACILITIES-220.000.00	Retirement Contributions	32,899.36	35,897.00	91.65
120	401-PLANT-511.000.00	Safety Supplies	5,000.62	3,500.00	142.87
194	401-FIELD-511.000.00	Safety Supplies	11,446.42	5,000.00	228.93
222	401-FACILITIES-511.000.00	Safety Supplies	2,553.18	1,500.00	170.21
123	401-PLANT-520.002.00	Sludge Handling	978,450.80	840,000.00	116.48
144	401-FIELD-311.000.15	Solar Maintenance Contract	0.00	12,500.00	0.00
64	401-ADMIN-432.001.00	Solid Waste	1,327.82	1,700.00	78.11
110	401-PLANT-432.001.00	Solid Waste	10,320.79	12,000.00	86.01
168	401-FIELD-432.001.00	Solid Waste	488.02	3,000.00	16.27
73	401-ADMIN-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
117	401-PLANT-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
191	401-FIELD-491.000.01	Storm Supplies & Preparation	1,181.40	2,000.00	59.07
224	401-FACILITIES-520.005.00	Supplies & Tools	10,433.62	20,000.00	52.17
126	401-PLANT-520.005.00	Supplies & Tools (plant operations)	13,913.20	12,000.00	115.94
196	401-FIELD-520.005.00	Supplies and Tools (field operations)	31,859.81	46,000.00	69.26
55	401-ADMIN-410.000.05	Telephones / Data Comms	828.00	1,200.00	69.00
101	401-PLANT-410.000.05	Telephones / Data Comms	974.25	1,500.00	64.95
151	401-FIELD-410.000.05	Telephones / Data Comms	5,703.72	7,800.00	73.12
98	401-PLANT-400.000.00	Training, Education & Travel	1,769.93	5,000.00	35.40
148	401-FIELD-400.000.00	Training, Education & Travel	4,532.43	11,000.00	41.20
211	401-FACILITIES-400.000.00	Training, Education & Travel	3,659.51	10,000.00	36.60
26	401-ADMIN-250.000.00	Unemployment Compensation	0.00	10,000.00	0.00
56	401-ADMIN-410.000.07	VOIP	2,904.00	3,600.00	80.67
166	401-FIELD-430.000.13	Water - Coastal WW	0.00	300.00	0.00
62	401-ADMIN-430.000.00	Water (Utility)-District Office	677.41	600.00	112.90
164	401-FIELD-430.000.10	Water- Harborage	275.97	300.00	91.99
163	401-FIELD-430.000.09	Water- Humpty Dumpty	284.27	300.00	94.76
165	401-FIELD-430.000.12	Water- Peter Pan	282.10	300.00	94.03
108	401-PLANT-430.000.00	Water- Plant	5,493.62	5,200.00	105.65
156	401-FIELD-430.000.01	Water- Vac Station A	894.85	450.00	198.86
157	401-FIELD-430.000.02	Water- Vac Station D	719.22	450.00	159.83
158	401-FIELD-430.000.03	Water- Vac Station F	281.25	450.00	62.50
159	401-FIELD-430.000.04	Water- Vac Station G	353.81	450.00	78.62
160	401-FIELD-430.000.05	Water- Vac Station I - house	845.64	450.00	187.92
161	401-FIELD-430.000.06	Water- Vac Station I & Office	758.14	800.00	94.77
162	401-FIELD-430.000.07	Water- Vac Station JK	459.23	550.00	83.50
25	401-ADMIN-240.000.00	Workers Compensation Insurance	1,105.19	1,250.00	88.42
90	401-PLANT-240.000.00	Workers Compensation Insurance	9,371.25	10,250.00	91.43
139	401-FIELD-240.000.00	Workers Compensation Insurance	26,665.81	24,000.00	111.11
208	401-FACILITIES-240.000.00	Workers Compensation Insurance	11,851.96	12,500.00	94.82