

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

Meeting Date:
February 3, 2026

Agenda Item Number: J-1

Action Required:
No

Department: Budget and Finance
Sponsor: Peter Rosasco

Subject:
1st Quarter Fiscal Year 2026 Financial Reports

Summary of Discussion:

The 1st Qtr FY26 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 12/31/25
Administration: _____		2. Revenue & Expenditure Report at 12/31/25
Finance: _____	Funding Source:	3. Rev/Exp Report-Operations Sorted by Description at 12/31/25
District Counsel: _____	N/A	
District Clerk: _____	Budgeted:	
Engineering: _____	N/A	

Approved By: _____
General Manager

Date: 1-29-26



KLWTD STATEMENT OF NET POSITION / BALANCE SHEET REPORT
Balance As Of 12/31/2025

	GL Number	Description	YTD Balance 12/31/2025
	Fund: 401 GENERAL FUND		
	*** Assets ***		
	Cash		
1	401-0000-101.000.11	First State Bank Acct-3292	4,321,462.80
2	401-0000-101.000.14	Centennial Gen Op 1084	11,178,166.43
3	401-0000-101.000.15	Centennial Payroll 1092	425,095.35
4	401-0000-101.000.16	Centennial Debt Svc 1108	2,389,375.31
5	401-0000-101.000.17	Centennial R&R 1116	12,237,108.05
6	401-0000-101.000.19	Centennial Self Insurance 8728	5,442,713.55
	Cash		35,993,921.49
	Accounts Receivable		
7	401-0000-115.000.01	Accounts Receivable	93,249.82
8	401-0000-131.000.00	Due From Other Governments	2,646,851.38
9	401-0000-131.000.02	Due From Monroe County ILA	285,330.00
	Accounts Receivable		3,025,431.20
	Fixed Assets		
10	401-0000-162.900.00	Buildings	4,244,473.55
11	401-0000-166.900.00	Equipment & Furniture	2,095,677.51
12	401-0000-170.900.00	Collection Facilities	118,114,066.20
13	401-0000-170.900.01	Treatment Facilities	47,385,653.71
14	401-0000-170.900.03	Vehicles	695,787.26
15	401-0000-170.950.00	Accumulated Depreciation	(68,080,043.76)
	Fixed Assets		104,455,614.47
	Other Assets		
16	401-0000-155.000.00	Prepaid Insurance	22,088.83
17	401-0000-155.000.01	Prepaid Assets	34,215.62
18	401-0000-156.000.00	Deposits	58,295.00
19	401-0000-161.900.00	Land	2,012,494.19
20	401-0000-169.900.00	Construction In Progress	18,789,146.22
	Other Assets		20,916,239.86
	Total Assets		164,391,207.02

*** Liabilities ***

Accounts Payable

21	401-0000-202.000.00	Accounts Payable	194,560.35
	Accounts Payable		194,560.35

Liabilities-ST

22	401-0000-205.000.00	Retainage Payable	437,237.18
23	401-0000-215.000.00	Accrued Interest Payable	31,239.10
24	401-0000-216.000.00	Accrued Payroll	37,838.54
25	401-0000-217.000.01	Accrued Taxes Payable	13,579.47
26	401-0000-229.000.02	457(b) Withholding	5,932.94
27	401-0000-229.000.05	Health/Optional/Payroll Withholdings	5,234.47
28	401-0000-231.000.00	Workers Compensation Insurance	9,581.41
	Liabilities-ST		540,643.11

Liabilities-LT (Over 1 Year)

29	401-0000-203.900.00	SRF Loan - KLNC 01P	5,887,566.60
30	Liabilities-LT (Over 1 Year)		5,887,566.60

Other Liabilities

31	401-0000-210.900.00	Accrued Compensated Absences	132,313.05
32	401-0000-237.000.00	Other Post Empl Benefit (OPEB) Liability	48,810.00
33	401-0000-237.000.01	Deferred Inflows of Resources-OPEB	54,965.00
	Other Liabilities		236,088.05

Total Liabilities

6,858,858.11

= ENDING FUND BALANCE

157,532,348.91



REVENUE AND EXPENDITURE REPORT (UNAUDITED) 1st Qtr FY2026 12/31/25

GL Number	Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdgt Used
Revenues				
1 401-0000-325.100.00	Non Ad Valorem Assessments	2,232,769.46	3,098,450.00	72.06
2 401-0000-343.500.00	Wastewater Service Revenue	2,185,815.88	8,002,067.00	27.32
3 401-0000-343.550.01	Islamorada Wastewater Flow Revenue	313,028.70	1,300,000.00	24.08
4 401-0000-343.550.02	Salinity Surcharge - Islamorada	22,971.68	0.00	100.00
5 401-0000-343.550.03	Islamorada Insurance Surcharge	0.00	68,000.00	0.00
6 401-0000-343.600.00	Monroe County ILA	0.00	125,000.00	0.00
7 401-0000-361.100.00	Interest Income	330,374.34	1,200,000.00	27.53
8 401-0000-369.900.00	Miscellaneous Revenues	14,424.98	55,000.00	26.23
9 401-5900-325.100.01	SDC Prepayments	8,628.12	75,000.00	11.50
10 401-5900-334.350.01	ACOE Grant Revenue	0.00	1,000,000.00	0.00
11 401-5900-334.350.02	Stewardship Grant	997,609.37	7,225,000.00	13.81
12 401-5900-334.350.04	RESILIENT FL GRANT (MITIGATION)	0.00	1,000,000.00	0.00
13 401-5900-389.000.00	Cash on Hand	0.00	(251,070.00)	0.00
14 401-5900-389.000.01	PLANNED USE OF R&R RESERVES	0.00	1,662,600.00	0.00
401-5900-389.000.03	DEBT SERVICE RESERVES	0.00	1,558,959.00	0.00
Total Revenues		6,105,622.53	26,119,006.00	23.38
Expenditures				
Non-Departmental				
15 401-0000-581.000.01	Transfer to Repair & Replacement Fund	0.00	1,200,000.00	0.00
16 401-0000-581.000.02	Transfer to Insurance Deductible Reserve	0.00	50,000.00	0.00
17 401-0000-720.000.00	Debt Service Transfer	0.00	1,558,961.00	0.00
Total Non-Departmental		0.00	2,808,961.00	0.00
5130 ADMINISTRATIVE				
18 401-5130-110.000.00	Payroll-Board Meeting Compensation	13,056.56	71,218.00	18.33
19 401-5130-120.000.00	Payroll-Administration	147,039.77	597,260.00	24.62
20 401-5130-210.000.00	Payroll Taxes	11,954.66	51,139.00	23.38
21 401-5130-220.000.00	Retirement Contributions	5,857.40	38,904.00	15.06
22 401-5130-230.000.00	Group Health Premiums	19,168.42	75,726.00	25.31
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	205.50	904.00	22.73
25 401-5130-240.000.00	Workers Compensation Insurance	400.05	1,400.00	28.58
26 401-5130-250.000.00	Unemployment Compensation	0.00	4,000.00	0.00
27 401-5130-311.000.00	Professional Services: Website & Misc.	1,085.00	17,000.00	6.38
28 401-5130-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	650.10	1,500.00	43.34

	GL Number	Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdgt Used
29	401-5130-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	0.00	3,740.00	0.00
30	401-5130-311.000.03	Prof. Svcs: Managed IT Services	5,100.00	23,100.00	22.08
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	10,002.93	42,500.00	23.54
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	1,105.00	5,500.00	20.09
35	401-5130-311.002.00	Professional Svcs: FKAA Billing Services	50,086.90	325,458.00	15.39
36	401-5130-311.003.00	Professional Svcs: Tax Collector Fees	0.00	11,000.00	0.00
37	401-5130-311.005.00	Professional Svcs: Tax Roll Svc	0.00	2,500.00	0.00
38	401-5130-311.006.00	Professional Svcs: Engineering	1,313.50	15,000.00	8.76
39	401-5130-312.000.01	Professional Svcs: Lobbyists-Henderson	10,000.00	60,100.00	16.64
40	401-5130-312.000.02	Professional Svcs: Lobbyists-Hicks	7,500.00	45,000.00	16.67
41	401-5130-313.001.13	Professional Svcs: Legal-General Counsel	26,087.01	104,348.00	25.00
42	401-5130-313.001.14	Professional Svcs: Legal-Outside Counsel	2,750.90	10,000.00	27.51
43	401-5130-320.000.01	Professional Svcs: Accounting/Audit Svcs	10,500.00	35,000.00	30.00
44	401-5130-320.000.02	Professional Svcs: Finance Director	23,478.99	93,916.00	25.00
45	401-5130-320.000.03	Professional Svcs: General Manager Svcs.	41,160.51	164,642.00	25.00
46	401-5130-341.000.02	BSA SOFTWARE - ANNUAL LICENSES & SUPPORT	40,444.00	40,482.00	99.91
47	401-5130-341.000.05	EMAIL APPLICATIONS/MICROSOFT	3,645.00	20,000.00	18.23
48	401-5130-341.000.11	Document Management (M-Files)	0.00	6,000.00	0.00
49	401-5130-400.000.01	General Manager Travel & Training	746.74	10,000.00	7.47
50	401-5130-400.000.02	Clerk Travel & Training	427.25	2,500.00	17.09
51	401-5130-400.000.03	Other Travel & Training	3,495.39	15,000.00	23.30
52	401-5130-410.000.02	Advanced Cellular Svc / AT&T FirstNet	1,395.72	6,000.00	23.26
53	401-5130-410.000.04	Internet (Comcast & AT&T)	1,557.75	6,300.00	24.73
54	401-5130-410.000.05	Telephones / Data Comms	612.00	1,000.00	61.20
55	401-5130-410.000.07	VOIP	726.00	3,600.00	20.17
56	401-5130-410.000.08	GPS / Fleet Services	58.50	250.00	23.40
57	401-5130-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	49.95	4,000.00	1.25
58	401-5130-411.000.03	IT: Software and Software Upgrades	2,253.92	32,805.00	6.87
59	401-5130-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	5,897.45	18,980.00	31.07
60	401-5130-420.000.00	Postage & Delivery Expense	353.29	2,700.00	13.08
61	401-5130-430.000.00	Water (Utility)-District Office	119.98	700.00	17.14
62	401-5130-432.000.00	Facility Cleaning	5,400.00	21,000.00	25.71
63	401-5130-432.001.00	Solid Waste	365.49	1,700.00	21.50
64	401-5130-435.000.00	Electricity	874.40	3,300.00	26.50
65	401-5130-440.000.00	Rents & Leases	546.00	1,000.00	54.60
66	401-5130-450.000.00	Insurance (excluding W-Comp & Health)	363,869.83	460,941.00	78.94
67	401-5130-460.000.01	Repairs & Maintenance: Grounds Keeping	675.00	4,000.00	16.88
68	401-5130-460.000.02	Repairs & Maintenance: Vehicles	0.00	2,000.00	0.00
69	401-5130-460.000.04	Repairs & Maintenance: Bldgs & Equip	938.79	20,000.00	4.69
70	401-5130-470.000.00	Copier	826.71	7,000.00	11.81
71	401-5130-480.000.00	Advertisements	1,012.20	10,000.00	10.12

	GL Number	Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdgt Used
72	401-5130-491.000.00	Storm Supplies	0.00	2,000.00	0.00
73	401-5130-492.000.00	Bank Fees	0.00	500.00	0.00
74	401-5130-510.000.01	Office Supplies	2,002.81	14,000.00	14.31
75	401-5130-510.000.02	Printings	0.00	2,500.00	0.00
76	401-5130-510.000.03	Office Furnishings	272.45	4,000.00	6.81
77	401-5130-520.000.01	Employee Clothing/Uniforms	420.63	1,000.00	42.06
78	401-5130-520.007.00	Regulatory, Permit & Recording Fees	0.00	2,000.00	0.00
79	401-5130-520.010.02	Fuel: Vehicles	50.83	500.00	10.17
80	401-5130-521.000.00	Board: Travel, Admin, Office Supplies	674.98	8,000.00	8.44
81	401-5130-540.000.02	Clerk Dues	0.00	500.00	0.00
82	401-5130-540.000.03	Other Dues and Subscriptions	9,649.50	10,000.00	96.50
	Total Dept 5130 - ADMINISTRATIVE		837,865.76	2,552,113.00	32.83
5351 PLANT					
83	401-5351-120.000.00	Payroll-Plant	110,111.21	527,824.00	20.86
84	401-5351-210.000.00	Payroll Taxes	8,322.02	40,379.00	20.61
85	401-5351-220.000.00	Retirement Contributions	4,782.74	31,669.00	15.10
86	401-5351-230.000.00	Group Health Premiums	19,303.73	90,919.00	21.23
87	401-5351-230.002.00	Group Life Insurance	109.60	494.00	22.19
88	401-5351-240.000.00	Workers Compensation Insurance	2,362.08	10,500.00	22.50
89	401-5351-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	386.88	500.00	77.38
90	401-5351-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	0.00	5,000.00	0.00
91	401-5351-311.000.03	Prof. Svcs: Managed IT Services	5,100.00	23,100.00	22.08
92	401-5351-311.000.11	Professional Services: Safety Training	480.00	2,000.00	24.00
93	401-5351-311.006.00	Professional Services: Engineering	17,618.25	80,000.00	22.02
94	401-5351-311.006.01	Engineering: Islamorada Misc Engineering	3,533.75	25,000.00	14.14
95	401-5351-400.000.00	Training, Education & Travel	311.42	2,500.00	12.46
96	401-5351-410.000.02	Advanced Cellular Svc / AT&T FirstNet	104.97	2,100.00	5.00
97	401-5351-410.000.04	Internet (Comcast & AT&T)	1,557.75	6,300.00	24.73
98	401-5351-410.000.05	Telephones / Data Comms	540.00	1,000.00	54.00
99	401-5351-410.000.08	GPS / Fleet Services	58.50	250.00	23.40
100	401-5351-410.000.09	Radios / P25 MCSO Agreement	0.00	750.00	0.00
101	401-5351-410.000.10	Plant Gate Data Service	347.70	1,500.00	23.18
102	401-5351-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	0.00	4,000.00	0.00
103	401-5351-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	4,640.30	18,600.00	24.95
104	401-5351-420.000.00	Postage & Delivery Expense	6,335.00	28,000.00	22.63
105	401-5351-430.000.00	Water- Plant	1,456.72	5,500.00	26.49
106	401-5351-432.000.00	Facility Cleaning	1,500.00	4,950.00	30.30
107	401-5351-432.001.00	Solid Waste	2,682.06	12,000.00	22.35
108	401-5351-435.000.00	Electricity - Plant	109,217.56	480,000.00	22.75
109	401-5351-440.000.00	Rents & Leases	0.00	7,000.00	0.00
110	401-5351-460.000.01	Repairs & Maintenance: Grounds Keeping	0.00	6,000.00	0.00

	GL Number	Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdgt Used
111	401-5351-460.000.02	Repairs & Maintenance: Vehicles	0.00	1,000.00	0.00
112	401-5351-460.000.03	Repairs & Maintenance: Equipment	17,687.35	300,000.00	5.90
113	401-5351-460.000.04	Repairs & Maintenance: Buildings	2,534.76	40,000.00	6.34
114	401-5351-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
115	401-5351-510.000.01	Office Supplies	2,122.37	4,500.00	47.16
116	401-5351-510.000.03	Office Furnishings	0.00	1,500.00	0.00
117	401-5351-511.000.00	Safety Supplies	393.63	7,500.00	5.25
118	401-5351-520.000.00	Employee Uniforms / Clothing	211.27	1,500.00	14.08
119	401-5351-520.001.00	Lab Services (sample analysis)	12,150.00	46,000.00	26.41
120	401-5351-520.002.00	Sludge Handling	149,642.49	1,092,350.00	13.70
121	401-5351-520.003.00	Chemicals	179,188.24	750,000.00	23.89
122	401-5351-520.004.00	Lab Supplies	5,582.73	40,000.00	13.96
123	401-5351-520.005.00	Supplies & Tools (plant operations)	3,557.21	18,000.00	19.76
124	401-5351-520.006.00	Immunizations	0.00	1,200.00	0.00
125	401-5351-520.007.00	Regulatory/ Permit Fees	0.00	1,000.00	0.00
126	401-5351-520.010.01	Fuel: Equipment	17.10	500.00	3.42
127	401-5351-520.010.02	Fuel: Vehicles	204.66	1,000.00	20.47
128	401-5351-520.010.03	Fuel: Generators	0.00	7,000.00	0.00
129	401-5351-540.000.00	Dues & Subscriptions	0.00	400.00	0.00
	Total Dept 5351 - PLANT		674,154.05	3,733,285.00	18.06
5352 FIELD					
130	401-5352-120.000.00	Payroll-Field	327,983.99	1,532,235.00	21.41
131	401-5352-210.000.00	Payroll Taxes	24,797.77	117,216.00	21.16
132	401-5352-220.000.00	Retirement Contributions	11,802.03	91,934.00	12.84
133	401-5352-230.000.00	Group Health Premiums	51,518.22	257,602.00	20.00
134	401-5352-230.002.00	Group Life Insurance	335.65	1,400.00	23.98
135	401-5352-240.000.00	Workers Compensation Insurance	6,844.44	25,600.00	26.74
136	401-5352-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	2,280.96	2,400.00	95.04
137	401-5352-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	0.00	19,000.00	0.00
138	401-5352-311.000.03	Prof. Svcs: Managed IT Services	5,100.00	23,100.00	22.08
139	401-5352-311.000.11	Professional Services: Safety Training	690.00	7,500.00	9.20
140	401-5352-311.000.15	Solar Maintenance Contract	0.00	12,500.00	0.00
141	401-5352-311.006.00	Professional Services: Engineering	22,965.50	80,000.00	28.71
142	401-5352-341.000.04	ESRI	0.00	12,500.00	0.00
143	401-5352-341.000.06	GPServ/Trimble	0.00	4,100.00	0.00
144	401-5352-341.000.13	GIS Upgrade	6,345.00	60,000.00	10.58
145	401-5352-400.000.00	Training, Education & Travel	2,925.84	18,000.00	16.25
146	401-5352-410.000.02	Advanced Cellular Svc / AT&T FirstNet	1,741.74	6,600.00	26.39
147	401-5352-410.000.04	Internet (Comcast & AT&T)	4,089.98	18,500.00	22.11
148	401-5352-410.000.05	Telephones / Data Comms	6,093.96	6,000.00	101.57
149	401-5352-410.000.08	GPS / Fleet Services	843.90	3,500.00	24.11

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150	401-5352-410.000.09	Radios / P25 MCSO Agreement	0.00	3,750.00	0.00
151	401-5352-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	49.95	6,000.00	0.83
152	401-5352-411.000.03	IT: SOFTWARE & SOFTWARE UPGRADES	0.00	10,500.00	0.00
153	401-5352-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	4,784.06	17,625.00	27.14
154	401-5352-430.000.01	Water- Vac Station A	243.89	450.00	54.20
155	401-5352-430.000.02	Water- Vac Station D	354.45	550.00	64.45
156	401-5352-430.000.03	Water- Vac Station F	75.25	400.00	18.81
157	401-5352-430.000.04	Water- Vac Station G	85.91	400.00	21.48
158	401-5352-430.000.05	Water- Vac Station I - house	87.03	900.00	9.67
159	401-5352-430.000.06	Water- Vac Station I & Office	135.42	500.00	27.08
160	401-5352-430.000.07	Water- Vac Station JK	88.32	530.00	16.66
161	401-5352-430.000.09	Water- Humpty Dumpty	74.22	310.00	23.94
162	401-5352-430.000.10	Water- Harborage	74.61	300.00	24.87
163	401-5352-430.000.12	Water- Peter Pan	77.73	300.00	25.91
164	401-5352-432.000.00	Facility Cleaning	2,880.00	12,100.00	23.80
165	401-5352-432.001.00	Solid Waste	913.50	3,000.00	30.45
166	401-5352-435.000.01	Electricity- Vac Station A	18,687.12	83,750.00	22.31
167	401-5352-435.000.02	Electricity- Vac Station D	15,473.89	78,000.00	19.84
168	401-5352-435.000.03	Electricity- Vac Station E	11,436.72	55,000.00	20.79
169	401-5352-435.000.04	Electricity- Vac Station F	603.68	2,500.00	24.15
170	401-5352-435.000.05	Electricity- Vac Station G	9,723.30	40,000.00	24.31
171	401-5352-435.000.06	Electricity- Vac Station I	5,421.40	11,000.00	49.29
172	401-5352-435.000.07	Electricity- Vac Station I - house	341.80	2,000.00	17.09
173	401-5352-435.000.08	Electricity- Vac Station I - office	454.27	2,000.00	22.71
174	401-5352-435.000.09	Electricity- Vac Station JK	13,474.82	55,000.00	24.50
175	401-5352-435.000.11	Electricity- Humpty Dumpty	162.47	1,000.00	16.25
176	401-5352-435.000.12	Electricity- Harborage	213.78	1,000.00	21.38
177	401-5352-435.000.13	Electricity-Coastal WW/Largo Pk Lift Sta	184.77	1,000.00	18.48
178	401-5352-435.000.14	Electricity-Peter Pan/Tweedy Pie	160.05	800.00	20.01
179	401-5352-440.000.00	Rents & Leases	0.00	6,000.00	0.00
180	401-5352-460.000.01	Repairs & Maintenance: Grounds Keeping	3,000.00	15,000.00	20.00
181	401-5352-460.000.02	Repairs & Maintenance: Vehicles	7,380.02	30,000.00	24.60
182	401-5352-460.000.03	Repairs & Maintenance: Equipment	42,552.02	300,000.00	14.18
183	401-5352-460.000.04	Repairs & Maintenance: Buildings	3,119.08	35,000.00	8.91
184	401-5352-460.000.05	Repairs & Maintenance: Collection System	35,916.53	100,000.00	35.92
185	401-5352-460.000.05-CS SEWER	Repairs & Maintenance: Coll Sys/Cust Svc	0.00	2,000.00	0.00
186	401-5352-460.000.08	Grinder Pump Monitoring	0.00	4,500.00	0.00
187	401-5352-470.000.00	Copier	698.53	1,980.00	35.28
188	401-5352-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
189	401-5352-510.000.01	Office Supplies	1,232.57	2,500.00	49.30
190	401-5352-510.000.03	Office Furnishings	0.00	3,000.00	0.00
191	401-5352-511.000.00	Safety Supplies	250.47	5,000.00	5.01
192	401-5352-520.000.00	Employee Uniforms / Clothing	1,766.08	3,200.00	55.19

	GL Number	Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdgt Used
193	401-5352-520.005.00	Supplies and Tools (field operations)	8,241.13	46,000.00	17.92
194	401-5352-520.006.00	Immunizations	0.00	1,500.00	0.00
195	401-5352-520.010.01	Fuel: Equipment	75.62	2,000.00	3.78
196	401-5352-520.010.02	Fuel: Vehicles	10,218.70	40,000.00	25.55
197	401-5352-520.010.03	Fuel: Generators	929.80	11,000.00	8.45
198	401-5352-520.011.00	Tools	0.00	100.00	0.00
	Total Dept 5352 - FIELD		678,001.94	3,301,132.00	20.54

5354 FACILITIES

199	401-5354-120.000.00	Payroll-Facilities	133,710.11	695,356.00	19.23
200	401-5354-210.000.00	Payroll Taxes	10,141.48	53,195.00	19.06
201	401-5354-220.000.00	Retirement Contributions	6,855.41	41,721.00	16.43
202	401-5354-230.000.00	Group Health Premiums	24,655.01	120,659.00	20.43
203	401-5354-230.002.00	Group Life Insurance	116.45	675.00	17.25
204	401-5354-240.000.00	Workers Compensation Insurance	2,614.08	13,000.00	20.11
205	401-5354-311.000.03	Prof. Svcs. Managed IT Services	5,100.00	23,100.00	22.08
206	401-5354-311.000.11	Professional Services: Safety Training	480.00	4,000.00	12.00
207	401-5354-400.000.00	Training, Education & Travel	1,504.72	10,000.00	15.05
208	401-5354-410.000.02	Advanced Cellular Svc / AT&T FirstNet	209.94	1,300.00	16.15
209	401-5354-410.000.08	GPS / Fleet Services	292.50	1,300.00	22.50
210	401-5354-410.000.09	Radios / P25 MCSO Agreement	0.00	1,875.00	0.00
211	401-5354-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	0.00	3,000.00	0.00
212	401-5354-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	2,132.01	8,600.00	24.79
213	401-5354-432.000.00	Facility Cleaning	1,500.00	4,950.00	30.30
214	401-5354-460.000.02	Repairs & Maintenance: Vehicles	325.64	5,000.00	6.51
215	401-5354-460.000.03	Repairs & Maintenance: Equipment	0.00	1,200.00	0.00
216	401-5354-510.000.01	Office Supplies	223.23	1,000.00	22.32
217	401-5354-510.000.03	Office Furnishings	0.00	800.00	0.00
218	401-5354-511.000.00	Safety Supplies	0.00	2,000.00	0.00
219	401-5354-520.000.00	Employee Uniforms/ Clothing	62.00	1,800.00	3.44
220	401-5354-520.005.00	Supplies & Tools	6,531.95	20,000.00	32.66
221	401-5354-520.006.00	Immunizations	0.00	1,500.00	0.00
222	401-5354-520.010.02	Fuel: Vehicles	1,197.72	7,500.00	15.97
	Total Dept 5354 - FACILITIES		197,652.25	1,023,531.00	19.31

5900 CAPITAL IMPROVEMENTS

223	401-5900-311.006.00-2018-007	Engineering: VPS Piping Mod	258.75	0.00	100.00
224	401-5900-311.006.00-2021-002	Engineering: Odor Control at Vac Stns	23,714.50	160,000.00	14.82
225	401-5900-311.006.00-2022-000	Engineering: Capital Prelim Design & Bgt	175.50	35,000.00	0.50
226	401-5900-311.006.00-2022-001	Engineering: Effluent Filtration Upgrade	6,081.50	50,000.00	12.16

	GL Number	Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdg't Used
228	401-5900-311.006.00-2022-004	Engineering: Vac System Monitoring	24,129.25	30,000.00	80.43
229	401-5900-311.006.00-2022-008	Engineering: Power Conditioning Vac Stns	0.00	61,275.00	0.00
230	401-5900-311.006.00-2022-009	Engineering -Power Cond & Elec Up @ WWTP	34,235.75	100,000.00	34.24
231	401-5900-311.006.00-2022-010	Engineering: EQ Tank Headworks/Scrn Upg	35,881.50	450,000.00	7.97
232	401-5900-311.006.00-2023-002	Engineering: Ventilation Upg @ Vac Stns	0.00	41,125.00	0.00
233	401-5900-311.006.00-2025-003	Engineering: Vac Stn Sewage Tank Upg	0.00	400,000.00	0.00
234	401-5900-311.006.00-2025-004	Engineering: MJ Wood Fire Supp Dispute	1,993.75	0.00	100.00
235	401-5900-311.006.00-2025-005	Engineering: Ductile Iron Piping Corrosi	5,643.50	250,000.00	2.26
236	401-5900-311.006.00-2025-006	Engineering: Coll Sys Action Plan (SAP)	95,316.50	100,000.00	95.32
237	401-5900-311.006.00-SvcConRv	Engineering: Service Connection Revision	0.00	20,000.00	0.00
238	401-5900-630.000.00-2021-002	Capital Outlay: Odor Control at Vac Stns	803,466.93	2,400,000.00	33.48
239	401-5900-630.000.00-2022-004	Capital Outlay: Vac System Monitoring	467,350.29	650,000.00	71.90
240	401-5900-630.000.00-2022-009	Cap Outlay: Power Cond & Elec Upg WWTP	496,528.90	1,216,000.00	40.83
241	401-5900-630.000.00-2022-010	Cap Outlay: EQ Tank Headworks/Scrn Upg	0.00	2,250,000.00	0.00
242	401-5900-630.000.00-2023-002	Cap Outlay: Ventilation Upg @ Vac Stns	0.00	400,000.00	0.00
243	401-5900-630.000.00-2023-026	Capital Outlay: Diffuser Sleeves	0.00	26,000.00	0.00
244	401-5900-630.000.00-2024-003	Capital Outlay: Replace Vac Pit Collar	0.00	20,000.00	0.00
245	401-5900-630.000.00-2025-003	CAPITAL OUTLAY: VAC STN SEWAGE TANK UPG	0.00	2,500,000.00	0.00
246	401-5900-630.000.00-2025-005	Capital Outlay: Ductile Iron Piping Corr	0.00	1,000,000.00	0.00
	401-5900-630.005.00-				
247	SCADAUPG	SCADA Upgrade	6,486.33	120,000.00	5.41
248	401-5900-640.000.00-2023-017	Capital Outlay: Vac Pump Rebuild & Spare	0.00	67,500.00	0.00
249	401-5900-640.000.00-2023-020	Capital Outlay: Grinder Pumps	20,467.90	21,000.00	97.47
250	401-5900-640.000.00-2023-023	Cap Outlay: Cameras-Plant, Admin, Field	0.00	10,000.00	0.00
251	401-5900-640.000.00-2024-010	Capital Outlay: Admin/Board Vehicle	0.00	32,000.00	0.00
252	401-5900-640.000.00-2024-011	Capital Outlay: Field Ops Truck	0.00	70,000.00	0.00
253	401-5900-640.000.00-2026-001	CAPITAL OUTLAY - SEWAGE PUMP VFD SPARES	0.00	47,000.00	0.00
254	401-5900-640.000.00-2026-002	CAPITAL OUTLAY - VACTRON TANK REPLACEMT	0.00	27,084.00	0.00
255	401-5900-640.000.00-2026-003	CAPITAL OUTLAY - HYDRAULIC PUMP & PWR UN	0.00	15,000.00	0.00
256	401-5900-645.000.00	Capital Outlay - Computer Equipment	4,468.76	56,000.00	7.98
257	401-5900-650.003.00-SvcConRv	Service Connection Construction Revision	26,650.00	75,000.00	35.53
	Total Dept 5900 - CAPITAL IMPROVEMENTS		2,052,849.61	12,699,984.00	16.16
		TOTAL REVENUES	6,105,622.53	26,119,006.00	23.38
		TOTAL EXPENDITURES	4,440,523.61	26,119,006.00	17.00
		NET OF REVENUES & EXPENDITURES:	1,665,098.92		



SORTED BY EXPENSE DESCRIPTION REPORT 1st QTR FY2026 12/31/25

	GL Number	Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdgt Used
52	401-ADMIN-410.000.02	Advanced Cellular Svc / AT&T FirstNet	1,395.72	6,000.00	23.26
96	401-PLANT-410.000.02	Advanced Cellular Svc / AT&T FirstNet	104.97	2,100.00	5.00
146	401-FIELD-410.000.02	Advanced Cellular Svc / AT&T FirstNet	1,741.74	6,600.00	26.39
208	401-FACILITIES-410.000.02	Advanced Cellular Svc / AT&T FirstNet	209.94	1,300.00	16.15
71	401-ADMIN-480.000.00	Advertisements	1,012.20	10,000.00	10.12
73	401-ADMIN-492.000.00	Bank Fees	0.00	500.00	0.00
80	401-ADMIN-521.000.00	Board: Travel, Admin, Office Supplies	674.98	8,000.00	8.44
46	401-ADMIN-341.000.02	BSA SOFTWARE - ANNUAL LICENSES & SUPPORT	40,444.00	40,482.00	99.91
59	401-ADMIN-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	5,897.45	18,980.00	31.07
103	401-PLANT-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	4,640.30	18,600.00	24.95
153	401-FIELD-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	4,784.06	17,625.00	27.14
212	401-FACILITIES-411.000.05	Bus. Cont. & IT Disaster Rcvry & Backup	2,132.01	8,600.00	24.79
121	401-PLANT-520.003.00	Chemicals	179,188.24	750,000.00	23.89
81	401-ADMIN-540.000.02	Clerk Dues	0.00	500.00	0.00
50	401-ADMIN-400.000.02	Clerk Travel & Training	427.25	2,500.00	17.09
70	401-ADMIN-470.000.00	Copier	826.71	7,000.00	11.81
187	401-FIELD-470.000.00	Copier	698.53	1,980.00	35.28
48	401-ADMIN-341.000.11	Document Management (M-Files)	0.00	6,000.00	0.00
129	401-PLANT-540.000.00	Dues & Subscriptions	0.00	400.00	0.00
64	401-ADMIN-435.000.00	Electricity	874.40	3,300.00	26.50
108	401-PLANT-435.000.00	Electricity - Plant	109,217.56	480,000.00	22.75
176	401-FIELD-435.000.12	Electricity- Harborage	213.78	1,000.00	21.38
175	401-FIELD-435.000.11	Electricity- Humpty Dumpty	162.47	1,000.00	16.25
166	401-FIELD-435.000.01	Electricity- Vac Station A	18,687.12	83,750.00	22.31
167	401-FIELD-435.000.02	Electricity- Vac Station D	15,473.89	78,000.00	19.84
168	401-FIELD-435.000.03	Electricity- Vac Station E	11,436.72	55,000.00	20.79
169	401-FIELD-435.000.04	Electricity- Vac Station F	603.68	2,500.00	24.15
170	401-FIELD-435.000.05	Electricity- Vac Station G	9,723.30	40,000.00	24.31
171	401-FIELD-435.000.06	Electricity- Vac Station I	5,421.40	11,000.00	49.29
172	401-FIELD-435.000.07	Electricity- Vac Station I - house	341.80	2,000.00	17.09
173	401-FIELD-435.000.08	Electricity- Vac Station I - office	454.27	2,000.00	22.71
174	401-FIELD-435.000.09	Electricity- Vac Station JK	13,474.82	55,000.00	24.50
177	401-FIELD-435.000.13	Electricity-Coastal WW/Largo Pk Lift Sta	184.77	1,000.00	18.48
178	401-FIELD-435.000.14	Electricity-Peter Pan/Tweedy Pie	160.05	800.00	20.01
47	401-ADMIN-341.000.05	EMAIL APPLICATIONS/MICROSOFT	3,645.00	20,000.00	18.23
23	401-ADMIN-230.001.00	Employee Benefit Administration Fees	0.00	500.00	0.00
77	401-ADMIN-520.000.01	Employee Clothing/Uniforms	420.63	1,000.00	42.06
118	401-PLANT-520.000.00	Employee Uniforms / Clothing	211.27	1,500.00	14.08

GL Number		Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdgt Used
192	401-FIELD-520.000.00	Employee Uniforms / Clothing	1,766.08	3,200.00	55.19
219	401-FACILITIES-520.000.00	Employee Uniforms/ Clothing	62.00	1,800.00	3.44
94	401-PLANT-311.006.01	Engineering: Islamorada Misc Engineering	3,533.75	25,000.00	14.14
142	401-FIELD-341.000.04	ESRI	0.00	12,500.00	0.00
62	401-ADMIN-432.000.00	Facility Cleaning	5,400.00	21,000.00	25.71
106	401-PLANT-432.000.00	Facility Cleaning	1,500.00	4,950.00	30.30
164	401-FIELD-432.000.00	Facility Cleaning	2,880.00	12,100.00	23.80
213	401-FACILITIES-432.000.00	Facility Cleaning	1,500.00	4,950.00	30.30
126	401-PLANT-520.010.01	Fuel: Equipment	17.10	500.00	3.42
195	401-FIELD-520.010.01	Fuel: Equipment	75.62	2,000.00	3.78
128	401-PLANT-520.010.03	Fuel: Generators	0.00	7,000.00	0.00
197	401-FIELD-520.010.03	Fuel: Generators	929.80	11,000.00	8.45
79	401-ADMIN-520.010.02	Fuel: Vehicles	50.83	500.00	10.17
127	401-PLANT-520.010.02	Fuel: Vehicles	204.66	1,000.00	20.47
196	401-FIELD-520.010.02	Fuel: Vehicles	10,218.70	40,000.00	25.55
222	401-FACILITIES-520.010.02	Fuel: Vehicles	1,197.72	7,500.00	15.97
49	401-ADMIN-400.000.01	General Manager Travel & Training	746.74	10,000.00	7.47
144	401-FIELD-341.000.13	GIS Upgrade	6,345.00	60,000.00	10.58
56	401-ADMIN-410.000.08	GPS / Fleet Services	58.50	250.00	23.40
99	401-PLANT-410.000.08	GPS / Fleet Services	58.50	250.00	23.40
149	401-FIELD-410.000.08	GPS / Fleet Services	843.90	3,500.00	24.11
209	401-FACILITIES-410.000.08	GPS / Fleet Services	292.50	1,300.00	22.50
143	401-FIELD-341.000.06	GPServ/Trimble	0.00	4,100.00	0.00
186	401-FIELD-460.000.08	Grinder Pump Monitoring	0.00	4,500.00	0.00
22	401-ADMIN-230.000.00	Group Health Premiums	19,168.42	75,726.00	25.31
86	401-PLANT-230.000.00	Group Health Premiums	19,303.73	90,919.00	21.23
133	401-FIELD-230.000.00	Group Health Premiums	51,518.22	257,602.00	20.00
202	401-FACILITIES-230.000.00	Group Health Premiums	24,655.01	120,659.00	20.43
24	401-ADMIN-230.002.00	Group Life Insurance	205.50	904.00	22.73
87	401-PLANT-230.002.00	Group Life Insurance	109.60	494.00	22.19
134	401-FIELD-230.002.00	Group Life Insurance	335.65	1,400.00	23.98
203	401-FACILITIES-230.002.00	Group Life Insurance	116.45	675.00	17.25
124	401-PLANT-520.006.00	Immunizations	0.00	1,200.00	0.00
194	401-FIELD-520.006.00	Immunizations	0.00	1,500.00	0.00
221	401-FACILITIES-520.006.00	Immunizations	0.00	1,500.00	0.00
66	401-ADMIN-450.000.00	Insurance (excluding W-Comp & Health)	363,869.83	460,941.00	78.94
53	401-ADMIN-410.000.04	Internet (Comcast & AT&T)	1,557.75	6,300.00	24.73
97	401-PLANT-410.000.04	Internet (Comcast & AT&T)	1,557.75	6,300.00	24.73
147	401-FIELD-410.000.04	Internet (Comcast & AT&T)	4,089.98	18,500.00	22.11
152	401-FIELD-411.000.03	IT: SOFTWARE & SOFTWARE UPGRADES	0.00	10,500.00	0.00
58	401-ADMIN-411.000.03	IT: Software and Software Upgrades	2,253.92	32,805.00	6.87
57	401-ADMIN-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	49.95	4,000.00	1.25
102	401-PLANT-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	0.00	4,000.00	0.00

	GL Number	Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdgt Used
151	401-FIELD-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	49.95	6,000.00	0.83
211	401-FACILITIES-411.000.02	IT:HARDWARE REPAIR-PARTS&MAINT UPGRADES	0.00	3,000.00	0.00
119	401-PLANT-520.001.00	Lab Services (sample analysis)	12,150.00	46,000.00	26.41
122	401-PLANT-520.004.00	Lab Supplies	5,582.73	40,000.00	13.96
76	401-ADMIN-510.000.03	Office Furnishings	272.45	4,000.00	6.81
116	401-PLANT-510.000.03	Office Furnishings	0.00	1,500.00	0.00
190	401-FIELD-510.000.03	Office Furnishings	0.00	3,000.00	0.00
217	401-FACILITIES-510.000.03	Office Furnishings	0.00	800.00	0.00
74	401-ADMIN-510.000.01	Office Supplies	2,002.81	14,000.00	14.31
115	401-PLANT-510.000.01	Office Supplies	2,122.37	4,500.00	47.16
189	401-FIELD-510.000.01	Office Supplies	1,232.57	2,500.00	49.30
216	401-FACILITIES-510.000.01	Office Supplies	223.23	1,000.00	22.32
82	401-ADMIN-540.000.03	Other Dues and Subscriptions	9,649.50	10,000.00	96.50
51	401-ADMIN-400.000.03	Other Travel & Training	3,495.39	15,000.00	23.30
20	401-ADMIN-210.000.00	Payroll Taxes	11,954.66	51,139.00	23.38
84	401-PLANT-210.000.00	Payroll Taxes	8,322.02	40,379.00	20.61
131	401-FIELD-210.000.00	Payroll Taxes	24,797.77	117,216.00	21.16
200	401-FACILITIES-210.000.00	Payroll Taxes	10,141.48	53,195.00	19.06
19	401-ADMIN-120.000.00	Payroll-Administration	147,039.77	597,260.00	24.62
18	401-ADMIN-110.000.00	Payroll-Board Meeting Compensation	13,056.56	71,218.00	18.33
199	401-FACILITIES-120.000.00	Payroll-Facilities	133,710.11	695,356.00	19.23
130	401-FIELD-120.000.00	Payroll-Field	327,983.99	1,532,235.00	21.41
83	401-PLANT-120.000.00	Payroll-Plant	110,111.21	527,824.00	20.86
101	401-PLANT-410.000.10	Plant Gate Data Service	347.70	1,500.00	23.18
60	401-ADMIN-420.000.00	Postage & Delivery Expense	353.29	2,700.00	13.08
104	401-PLANT-420.000.00	Postage & Delivery Expense	6,335.00	28,000.00	22.63
75	401-ADMIN-510.000.02	Printings	0.00	2,500.00	0.00
29	401-ADMIN-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	0.00	3,740.00	0.00
90	401-PLANT-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	0.00	5,000.00	0.00
137	401-FIELD-311.000.02	Prof Svcs: Fire Systems Maintenance Svcs	0.00	19,000.00	0.00
205	401-FACILITIES-311.000.03	Prof. Svcs. Managed IT Services	5,100.00	23,100.00	22.08
28	401-ADMIN-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	650.10	1,500.00	43.34
89	401-PLANT-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	386.88	500.00	77.38
136	401-FIELD-311.000.01	Prof. Svcs: Alarm & Fire Monitoring	2,280.96	2,400.00	95.04
30	401-ADMIN-311.000.03	Prof. Svcs: Managed IT Services	5,100.00	23,100.00	22.08
91	401-PLANT-311.000.03	Prof. Svcs: Managed IT Services	5,100.00	23,100.00	22.08
138	401-FIELD-311.000.03	Prof. Svcs: Managed IT Services	5,100.00	23,100.00	22.08
141	401-FIELD-311.006.00	Professional Services: Engineering	22,965.50	80,000.00	28.71
93	401-PLANT-311.006.00	Professional Services: Engineering	17,618.25	80,000.00	22.02
33	401-ADMIN-311.000.11	Professional Services: Safety Training	0.00	1,000.00	0.00
92	401-PLANT-311.000.11	Professional Services: Safety Training	480.00	2,000.00	24.00
139	401-FIELD-311.000.11	Professional Services: Safety Training	690.00	7,500.00	9.20
206	401-FACILITIES-311.000.11	Professional Services: Safety Training	480.00	4,000.00	12.00

Sorted by Expense Description

1st Qtr FY26

	GL Number	Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdgt Used
27	401-ADMIN-311.000.00	Professional Services: Website & Misc.	1,085.00	17,000.00	6.38
37	401-ADMIN-311.005.00	Professional Svcs: Tax Roll Svc	0.00	2,500.00	0.00
43	401-ADMIN-320.000.01	Professional Svcs: Accounting/Audit Svcs	10,500.00	35,000.00	30.00
38	401-ADMIN-311.006.00	Professional Svcs: Engineering	1,313.50	15,000.00	8.76
44	401-ADMIN-320.000.02	Professional Svcs: Finance Director	23,478.99	93,916.00	25.00
35	401-ADMIN-311.002.00	Professional Svcs: FKA Billing Services	50,086.90	325,458.00	15.39
45	401-ADMIN-320.000.03	Professional Svcs: General Manager Svcs.	41,160.51	164,642.00	25.00
32	401-ADMIN-311.000.07	Professional Svcs: IT Security Svcs	10,002.93	42,500.00	23.54
41	401-ADMIN-313.001.13	Professional Svcs: Legal-General Counsel	26,087.01	104,348.00	25.00
42	401-ADMIN-313.001.14	Professional Svcs: Legal-Outside Counsel	2,750.90	10,000.00	27.51
39	401-ADMIN-312.000.01	Professional Svcs: Lobbyists-Henderson	10,000.00	60,100.00	16.64
40	401-ADMIN-312.000.02	Professional Svcs: Lobbyists-Hicks	7,500.00	45,000.00	16.67
34	401-ADMIN-311.000.14	Professional Svcs: Mobile Device Mgmt	1,105.00	5,500.00	20.09
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	0.00	11,000.00	0.00
100	401-PLANT-410.000.09	Radios / P25 MCSO Agreement	0.00	750.00	0.00
150	401-FIELD-410.000.09	Radios / P25 MCSO Agreement	0.00	3,750.00	0.00
210	401-FACILITIES-410.000.09	Radios / P25 MCSO Agreement	0.00	1,875.00	0.00
78	401-ADMIN-520.007.00	Regulatory, Permit & Recording Fees	0.00	2,000.00	0.00
125	401-PLANT-520.007.00	Regulatory/ Permit Fees	0.00	1,000.00	0.00
65	401-ADMIN-440.000.00	Rents & Leases	546.00	1,000.00	54.60
109	401-PLANT-440.000.00	Rents & Leases	0.00	7,000.00	0.00
179	401-FIELD-440.000.00	Rents & Leases	0.00	6,000.00	0.00
69	401-ADMIN-460.000.04	Repairs & Maintenance: Bldgs & Equip	938.79	20,000.00	4.69
113	401-PLANT-460.000.04	Repairs & Maintenance: Buildings	2,534.76	40,000.00	6.34
183	401-FIELD-460.000.04	Repairs & Maintenance: Buildings	3,119.08	35,000.00	8.91
185	401-FIELD-460.000.05-CS SEWER	Repairs & Maintenance: Coll Sys/Cust Svc	0.00	2,000.00	0.00
184	401-FIELD-460.000.05	Repairs & Maintenance: Collection System	35,916.53	100,000.00	35.92
112	401-PLANT-460.000.03	Repairs & Maintenance: Equipment	17,687.35	300,000.00	5.90
182	401-FIELD-460.000.03	Repairs & Maintenance: Equipment	42,552.02	300,000.00	14.18
215	401-FACILITIES-460.000.03	Repairs & Maintenance: Equipment	0.00	1,200.00	0.00
67	401-ADMIN-460.000.01	Repairs & Maintenance: Grounds Keeping	675.00	4,000.00	16.88
110	401-PLANT-460.000.01	Repairs & Maintenance: Grounds Keeping	0.00	6,000.00	0.00
180	401-FIELD-460.000.01	Repairs & Maintenance: Grounds Keeping	3,000.00	15,000.00	20.00
68	401-ADMIN-460.000.02	Repairs & Maintenance: Vehicles	0.00	2,000.00	0.00
111	401-PLANT-460.000.02	Repairs & Maintenance: Vehicles	0.00	1,000.00	0.00
181	401-FIELD-460.000.02	Repairs & Maintenance: Vehicles	7,380.02	30,000.00	24.60
214	401-FACILITIES-460.000.02	Repairs & Maintenance: Vehicles	325.64	5,000.00	6.51
21	401-ADMIN-220.000.00	Retirement Contributions	5,857.40	38,904.00	15.06
85	401-PLANT-220.000.00	Retirement Contributions	4,782.74	31,669.00	15.10
132	401-FIELD-220.000.00	Retirement Contributions	11,802.03	91,934.00	12.84
201	401-FACILITIES-220.000.00	Retirement Contributions	6,855.41	41,721.00	16.43

Sorted by Expense Description

1st Qtr FY26

	GL Number	Description	YTD Balance 12/31/2025	FY2026 Adopted Budget	% Bdgt Used
117	401-PLANT-511.000.00	Safety Supplies	393.63	7,500.00	5.25
191	401-FIELD-511.000.00	Safety Supplies	250.47	5,000.00	5.01
218	401-FACILITIES-511.000.00	Safety Supplies	0.00	2,000.00	0.00
120	401-PLANT-520.002.00	Sludge Handling	149,642.49	1,092,350.00	13.70
140	401-FIELD-311.000.15	Solar Maintenance Contract	0.00	12,500.00	0.00
63	401-ADMIN-432.001.00	Solid Waste	365.49	1,700.00	21.50
107	401-PLANT-432.001.00	Solid Waste	2,682.06	12,000.00	22.35
165	401-FIELD-432.001.00	Solid Waste	913.50	3,000.00	30.45
72	401-ADMIN-491.000.00	Storm Supplies	0.00	2,000.00	0.00
114	401-PLANT-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
188	401-FIELD-491.000.01	Storm Supplies & Preparation	0.00	2,000.00	0.00
220	401-FACILITIES-520.005.00	Supplies & Tools	6,531.95	20,000.00	32.66
123	401-PLANT-520.005.00	Supplies & Tools (plant operations)	3,557.21	18,000.00	19.76
193	401-FIELD-520.005.00	Supplies and Tools (field operations)	8,241.13	46,000.00	17.92
54	401-ADMIN-410.000.05	Telephones / Data Comms	612.00	1,000.00	61.20
98	401-PLANT-410.000.05	Telephones / Data Comms	540.00	1,000.00	54.00
148	401-FIELD-410.000.05	Telephones / Data Comms	6,093.96	6,000.00	101.57
198	401-FIELD-520.011.00	Tools	0.00	100.00	0.00
95	401-PLANT-400.000.00	Training, Education & Travel	311.42	2,500.00	12.46
145	401-FIELD-400.000.00	Training, Education & Travel	2,925.84	18,000.00	16.25
207	401-FACILITIES-400.000.00	Training, Education & Travel	1,504.72	10,000.00	15.05
26	401-ADMIN-250.000.00	Unemployment Compensation	0.00	4,000.00	0.00
55	401-ADMIN-410.000.07	VOIP	726.00	3,600.00	20.17
61	401-ADMIN-430.000.00	Water (Utility)-District Office	119.98	700.00	17.14
162	401-FIELD-430.000.10	Water- Harborage	74.61	300.00	24.87
161	401-FIELD-430.000.09	Water- Humpty Dumpty	74.22	310.00	23.94
163	401-FIELD-430.000.12	Water- Peter Pan	77.73	300.00	25.91
105	401-PLANT-430.000.00	Water- Plant	1,456.72	5,500.00	26.49
154	401-FIELD-430.000.01	Water- Vac Station A	243.89	450.00	54.20
155	401-FIELD-430.000.02	Water- Vac Station D	354.45	550.00	64.45
156	401-FIELD-430.000.03	Water- Vac Station F	75.25	400.00	18.81
157	401-FIELD-430.000.04	Water- Vac Station G	85.91	400.00	21.48
158	401-FIELD-430.000.05	Water- Vac Station I - house	87.03	900.00	9.67
159	401-FIELD-430.000.06	Water- Vac Station I & Office	135.42	500.00	27.08
160	401-FIELD-430.000.07	Water- Vac Station JK	88.32	530.00	16.66
25	401-ADMIN-240.000.00	Workers Compensation Insurance	400.05	1,400.00	28.58
88	401-PLANT-240.000.00	Workers Compensation Insurance	2,362.08	10,500.00	22.50
135	401-FIELD-240.000.00	Workers Compensation Insurance	6,844.44	25,600.00	26.74
204	401-FACILITIES-240.000.00	Workers Compensation Insurance	2,614.08	13,000.00	20.11