



**MAPLETON WATER DISTRICT
MAPLETON, OREGON**

**FINANCIAL STATEMENTS AS OF
APRIL 30, 2026**

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MAPLETON WATER DISTRICT DISTRICT
STATEMENT OF ASSETS LIABILITIES & FUND BALANCE-CASH BASIS
AS OF APRIL 30, 2026

SUBSTANTIALLY ALL DISCLOSURES AND STATEMENT OF CHANGES IN FUND BALANCE REQUIRED BY THE CASH BASIS OF ACCOUNTING ARE NOT INCLUDED

| | GENERAL | RIVERVIEW CULVERT CAPITAL PROJECT | RICE ROAD CAPITAL PROJECT | INTAKE IMPROVEMENT CAPITAL PROJECT | SEWER FUND | TOTAL |
|---|---------------------|---|------------------------------|--|-----------------|---------------------|
| ASSETS | | | | | | |
| Current Assets | | | | | | |
| Checking/Savings | | | | | | |
| 100 OPB CHECKING 1559 | 60,070.00 | - | - | (22,019.58) | - | 38,050.42 |
| 104 OPB CHECKING 0919 | 1,171.15 | - | 885.69 | 22,223.51 | 5,530.76 | 29,811.11 |
| 105 OPB SAVINGS 8019 | 92,782.17 | - | - | - | - | 92,782.17 |
| Total Checking/Savings | 154,023.32 | - | 885.69 | 203.93 | 5,530.76 | 160,643.70 |
| Other Current Assets | | | | | | |
| 120 GRANT RECEIVABLE | 94,727.00 | - | - | - | - | 94,727.00 |
| Total Other Current Assets | 94,727.00 | - | - | - | - | 94,727.00 |
| Total Current Assets | 248,750.32 | - | 885.69 | 203.93 | 5,530.76 | 255,370.70 |
| Fixed Assets | | | | | | |
| 139 WORK IN PROGRESS | 1,317,338.00 | - | - | - | - | 1,317,338.00 |
| 140 PLANT IN SERVICE | 2,497,438.96 | - | - | - | - | 2,497,438.96 |
| 141 ACCUMULATED DEPRECIATION-PLANT | (827,244.00) | - | - | - | - | (827,244.00) |
| 146 MISC EQUIPMENT | 198,624.70 | - | - | - | - | 198,624.70 |
| 147 ACCUMULATED DEPRECIATION-EQUIP | (94,485.00) | - | - | - | - | (94,485.00) |
| 148 LAND | 650.00 | - | - | - | - | 650.00 |
| 150 TIMBER | 1,007.00 | - | - | - | - | 1,007.00 |
| Total Fixed Assets | 3,093,329.66 | - | - | - | - | 3,093,329.66 |
| Other Assets | | | | | | |
| 138 TO BE PROVIDED FOR DEBT | 1,118,579.00 | - | - | - | - | 1,118,579.00 |
| Total Other Assets | 1,118,579.00 | - | - | - | - | 1,118,579.00 |
| TOTAL ASSETS | 4,460,658.98 | - | 885.69 | 203.93 | 5,530.76 | 4,467,279.36 |
| LIABILITIES & FUND BALANCE | | | | | | |
| Current Liabilities | | | | | | |
| 200 PAYROLL LIABILITIES | 430.00 | - | - | - | - | 430.00 |
| Total Current Liabilities | 430.00 | - | - | - | - | 430.00 |
| Long Term Liabilities | | | | | | |
| 250 Y21004 IFA LOAN | 1,098,579.00 | - | - | - | - | 1,098,579.00 |
| 252 S24007 SDWRLF LOAN | 20,000.00 | - | - | - | - | 20,000.00 |
| Total Long Term Liabilities | 1,118,579.00 | - | - | - | - | 1,118,579.00 |
| Total Liabilities | 1,119,009.00 | - | - | - | - | 1,119,009.00 |
| Fund Balance | | | | | | |
| 290 INVESTED IN FIXED ASSETS | 3,093,329.66 | - | - | - | - | 3,093,329.66 |
| 296 FUND BALANCE | 94,727.00 | - | - | - | - | 94,727.00 |
| Current Surplus | 153,593.32 | - | 885.69 | 203.93 | 5,530.76 | 160,213.70 |
| Total Fund Balance | 3,341,649.98 | - | 885.69 | 203.93 | 5,530.76 | 3,348,270.36 |
| TOTAL LIABILITIES & FUND BALANCE | 4,460,658.98 | - | 885.69 | 203.93 | 5,530.76 | 4,467,279.36 |

B.R. Hornung CPA, PC prepared these financial statements in accordance with professional standards of the AICPA. They have not been subjected to an audit or review or compilation engagement, and accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

**MAPLETON WATER DISTRICT
STATEMENT OF RESTRICTED FUNDS BY GRANT - CASH BASIS
AS OF FEBRUARY 28, 2026**

| | Ford Family Foundation (Restricted Funds) | OREM Trailer Grant (Restricted Funds) | Roundhouse Foundation (Restricted Funds) | SDIS Security Grant (Restricted Funds) | Total Restricted Funds |
|---------------------------------------|--|--|---|---|------------------------|
| GRANT RESOURCES | | | | | |
| BEGINNING BALANCE AS OF JUNE 30, 2025 | 37,329.39 | 13,417.69 | 10,000.00 | 2,500.00 | 63,247.08 |
| GRANTS RECEIVED | - | - | - | - | - |
| TOTAL RESOURCES | 37,329.39 | 13,417.69 | 10,000.00 | 2,500.00 | 63,247.08 |
| GRANT FUNDS EXPENDED | | | | | |
| 1412 ADMINISTRATIVE WAGES | - | - | - | - | - |
| 1501 OPERATING SUPPLIES | - | 3,776.58 | - | - | 3,776.58 |
| 1505 OFFICE SUPPLIES | - | - | - | - | - |
| 1513 MISC EXPENSE | - | - | - | - | - |
| 1533 SAFETY | - | - | - | - | - |
| 1546 ENGINEERING | 8,589.50 | - | - | - | 8,589.50 |
| 1701 EQUIPMENT | - | 6,177.80 | - | - | 6,177.80 |
| 1703 SYSTEM IMPROVEMENTS | 26,511.00 | - | - | - | 26,511.00 |
| 1705 OFFICE AND COMPUTER EQUIPMENT | - | - | - | - | - |
| TOTAL EXPENDITURES | 35,100.50 | 9,954.38 | - | - | 45,054.88 |
| ENDING RESTRICTED FUND BALANCE | 2,228.89 | 3,463.31 | 10,000.00 | 2,500.00 | 18,192.20 |

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MAPLETON WATER DISTRICT
STATEMENT OF RESOURCES & EXPENDITURES - CASH BASIS
GENERAL FUND MONTHLY COMPARISON FOR 2025-2026

| | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | YTD | BUDGET | VARIANCE |
|---------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|----------|----------|-------------------|-------------------|--------------------|
| RESOURCES | | | | | | | | | | | | | | | |
| 1300 WATER REVENUE | 28,174.62 | 29,086.62 | 29,487.42 | 24,175.70 | 17,166.98 | 28,589.71 | 35,585.43 | 24,533.09 | 22,911.44 | 22,710.85 | - | - | 262,421.86 | 300,000.00 | (37,578.14) |
| 1301 STREET LIGHT REVENUE | 950.51 | 872.86 | 799.12 | 674.08 | 533.32 | 827.29 | 1,373.84 | 1,049.78 | 1,008.07 | 1,073.40 | - | - | 9,162.27 | 11,200.00 | (2,037.73) |
| 1302 MISC REVENUE | 1.43 | 130.00 | 35.50 | 25.65 | 20.00 | 40.00 | 51.59 | 20.00 | 60.40 | 106.20 | - | - | 490.77 | 1,000.00 | (509.23) |
| 1303 CONNECTION FEES | 75.00 | - | 25.00 | 100.00 | - | - | 25.00 | - | - | 25.00 | - | - | 250.00 | 400.00 | (150.00) |
| 1307 ARPA GRANT | - | - | - | 9,995.00 | - | - | - | - | - | - | - | - | 9,995.00 | 9,995.00 | - |
| 1309 IFA GRANT/LOAN | 206,718.00 | - | 32,162.00 | - | - | 52,666.00 | - | - | - | 81,705.00 | - | - | 373,251.00 | 343,000.00 | 30,251.00 |
| 1311 INTEREST | - | - | 430.36 | - | - | 458.55 | - | - | 365.26 | - | - | - | 1,254.17 | 600.00 | 654.17 |
| 1314 BACKFLOW TESTING | - | - | - | - | - | - | 213.75 | - | - | - | - | - | 213.75 | 1,400.00 | (1,186.25) |
| 1315 IFAW WWW FORGIVABLE LOAN | - | - | - | - | - | - | - | - | - | - | - | - | - | 50,000.00 | (50,000.00) |
| TOTAL | 235,919.56 | 30,089.48 | 62,939.40 | 34,970.43 | 17,720.30 | 82,581.55 | 37,249.61 | 25,602.87 | 24,345.17 | 105,620.45 | - | - | 657,038.82 | 717,595.00 | (60,556.18) |
| 1320 AVAILABLE BEGINNING CASH | 74,293.18 | - | - | - | - | - | - | - | - | - | - | - | 74,293.18 | 74,293.00 | 0.18 |
| TOTAL RESOURCES | 310,212.74 | 30,089.48 | 62,939.40 | 34,970.43 | 17,720.30 | 82,581.55 | 37,249.61 | 25,602.87 | 24,345.17 | 105,620.45 | - | - | 731,332.00 | 791,888.00 | (60,556.00) |
| EXPENDITURES | | | | | | | | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | | | | | | | | |
| 1401 OPERATIONS WAGES | 1,940.50 | 3,108.50 | 3,644.25 | 2,739.50 | 3,317.50 | 1,417.00 | 2,596.00 | 2,895.25 | 3,980.25 | 1,949.50 | - | - | 27,588.25 | 66,040.00 | 38,451.75 |
| 1403 WAGE DISPUTE | 1,416.67 | 1,416.67 | 1,416.67 | 1,416.67 | 1,416.67 | 1,416.67 | 1,416.67 | 1,416.67 | 1,416.67 | 1,416.67 | - | - | 14,166.70 | 17,000.00 | 2,833.30 |
| 1404 PAYROLL TAXES | 604.32 | 744.61 | 740.89 | 599.83 | 527.35 | 338.52 | 477.29 | 643.45 | 726.91 | 577.15 | - | - | 5,980.32 | 12,000.00 | 6,019.68 |
| 1405 UNEMPLOYMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | 500.00 | 500.00 |
| 1406 WORKERS COMPENSATION | 1,804.66 | - | - | - | - | - | - | - | - | - | - | - | 1,804.66 | 3,000.00 | 1,195.34 |
| 1407 OVERTIME | - | - | 821.25 | - | - | - | - | - | - | - | - | - | 821.25 | 2,000.00 | 1,178.75 |
| 1408 RETIREMENT | 1,713.76 | 1,781.47 | 944.57 | 2,482.91 | 482.01 | 1,038.27 | 511.81 | 1,813.10 | 2,643.84 | 1,456.11 | - | - | 14,867.85 | 43,800.00 | 28,932.15 |
| 1412 ADMINISTRATIVE WAGES | 3,898.13 | 3,808.13 | 3,594.38 | 2,857.51 | 1,507.50 | 1,138.00 | 1,722.00 | 3,411.25 | 3,330.00 | 3,560.63 | - | - | 28,827.53 | 46,800.00 | 17,972.47 |
| TOTAL PERSONAL SERVICES | 11,378.04 | 10,859.38 | 11,162.01 | 10,096.42 | 7,251.03 | 5,348.46 | 6,723.77 | 10,179.72 | 12,097.67 | 8,960.06 | - | - | 94,056.56 | 191,140.00 | 97,083.44 |
| MATERIALS & SERVICES | | | | | | | | | | | | | | | |
| 1501 OPERATING SUPPLIES | 499.88 | 2,754.80 | 3,873.17 | 301.80 | 1,525.02 | (404.06) | 2,419.25 | 428.86 | 3,218.57 | 119.70 | - | - | 14,736.79 | 10,000.00 | (4,736.79) |
| 1504 BANK CHARGES | 139.38 | 113.23 | 150.83 | 166.64 | 511.97 | 71.32 | 322.22 | 251.37 | 257.29 | 407.88 | - | - | 2,392.13 | 1,000.00 | (1,392.13) |
| 1505 OFFICE SUPPLIES | 272.49 | - | 173.32 | - | - | - | 15.78 | 40.94 | 264.70 | 233.36 | - | - | 1,000.57 | 2,000.00 | 999.43 |
| 1507 ACCOUNTING/AUDITING/BUDGET | 3,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | - | - | 3,600.00 | 3,500.00 | 1,200.00 | 1,200.00 | - | - | 16,300.00 | 20,000.00 | 3,700.00 |
| 1509 LEGAL | 1,302.00 | 504.00 | - | - | - | 672.00 | 959.00 | - | - | - | - | - | 3,437.00 | 10,000.00 | 6,563.00 |
| 1511 INSURANCE & BOND | - | - | - | - | - | 167.00 | - | 10,467.00 | - | - | - | - | 10,634.00 | 7,500.00 | (3,134.00) |
| 1513 MISC EXPENSE | 173.42 | 191.43 | 180.84 | 3.08 | - | (46.22) | 158.09 | 100.00 | (50.00) | 170.80 | - | - | 881.44 | 2,000.00 | 1,118.56 |
| 1515 MAINT & REPAIR | 5,459.74 | - | 4,367.44 | - | - | - | - | - | - | - | - | - | 9,827.18 | 40,000.00 | 30,172.82 |
| 1517 POWER | 411.72 | 420.75 | 466.04 | 464.98 | 499.62 | 1,031.55 | 919.48 | 1,639.15 | 115.39 | 720.11 | - | - | 6,688.79 | 9,000.00 | 2,311.21 |
| 1520 PERMITS & CERTIFICATIONS | 50.00 | - | - | - | - | - | - | 1,478.51 | - | - | - | - | 1,528.51 | 2,500.00 | 971.49 |
| 1521 TRAVEL | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,000.00 | 3,000.00 |
| 1523 TELEPHONE | 507.69 | 457.86 | 398.73 | 354.58 | 341.61 | 226.82 | 341.61 | 363.97 | 354.62 | 291.69 | - | - | 3,639.18 | 4,200.00 | 560.82 |
| 1525 WATER TESTING | 130.00 | 282.00 | 68.00 | 212.00 | - | 212.00 | 2,693.30 | 217.00 | 1,339.66 | 223.00 | - | - | 5,376.96 | 5,200.00 | (176.96) |

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MAPLETON WATER DISTRICT
STATEMENT OF RESOURCES & EXPENDITURES - CASH BASIS
GENERAL FUND MONTHLY COMPARISON FOR 2025-2026

| | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | YTD | BUDGET | VARIANCE |
|---|-------------------|-------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|-------------------|----------|----------|-------------------|-------------------|-------------------|
| 1527 RENT | 750.00 | - | 481.00 | 410.00 | - | - | 1,125.00 | 375.00 | 375.00 | - | - | - | 3,516.00 | 4,500.00 | 984.00 |
| 1528 BACKFLOW TEST | - | - | - | 1,425.00 | - | - | - | - | - | - | - | - | 1,425.00 | 1,400.00 | (25.00) |
| 1530 VEHICLE OPERATIONS | 210.00 | 300.30 | 249.20 | 302.80 | - | 619.50 | 132.30 | 213.16 | 292.47 | 207.35 | - | - | 2,527.08 | 5,000.00 | 2,472.92 |
| 1531 WATER SYSTEM FUEL | - | - | - | - | - | - | - | - | - | - | - | - | - | 800.00 | 800.00 |
| 1533 SAFETY | 584.21 | - | - | - | - | - | - | - | - | - | - | - | 584.21 | 1,000.00 | 415.79 |
| 1536 BUDGET PUB & ELECTION | 79.16 | - | 548.92 | - | - | - | - | - | - | - | - | - | 628.08 | 2,600.00 | 1,971.92 |
| 1537 STREET LIGHTING | 949.81 | 949.81 | 1,094.26 | 1,094.26 | 1,094.26 | 1,110.67 | 1,110.67 | 2,171.87 | 16.41 | 1,094.26 | - | - | 10,686.28 | 13,200.00 | 2,513.72 |
| 1538 PLANT MANAGEMENT SERVICES | 700.00 | 700.00 | 700.00 | 700.00 | - | 1,727.00 | 1,400.00 | 700.00 | 700.00 | 700.00 | - | - | 8,027.00 | 8,400.00 | 373.00 |
| 1541 DUES | - | - | - | 75.00 | - | 508.00 | 935.78 | - | - | 220.15 | - | - | 1,738.93 | 1,200.00 | (538.93) |
| 1544 SOFTWARE & BILLING SUPPLIES | 234.00 | 234.00 | 284.87 | 234.00 | 343.20 | 77.53 | 346.17 | 390.00 | 330.77 | 179.90 | - | - | 2,654.44 | 3,500.00 | 845.56 |
| 1545 SOFTWARE AND IT SERVICES | 1,446.30 | 2,300.29 | 576.00 | 710.30 | 629.22 | 903.99 | 3,017.50 | 2,126.21 | 986.64 | 730.06 | - | - | 13,426.51 | 14,000.00 | 573.49 |
| 1546 ENGINEERING SERVICES | 1,114.25 | 1,198.00 | 6,277.25 | - | - | - | - | 14,127.00 | 10,489.00 | 5,430.75 | - | - | 38,636.25 | 80,000.00 | 41,363.75 |
| 1548 OTHER PROFESSIONAL SERVICES | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,757.00 | 3,757.00 |
| TRANSFERS BY RESOLUTION | | | | | | | | | | | | | | (31,000.00) | (31,000.00) |
| TOTAL MATERIALS & SERVICES | 18,214.05 | 11,606.27 | 21,089.87 | 7,654.44 | 4,944.90 | 6,877.10 | 19,496.13 | 38,590.04 | 19,890.52 | 11,929.01 | - | - | 160,292.33 | 224,757.00 | 64,464.67 |
| TRANSFERS TO OTHER FUNDS | | | | | | | | | | | | | | | |
| 1580 LOAN FROM GENERAL FUND | - | - | - | - | - | - | - | 11,000.00 | - | - | - | - | 11,000.00 | 11,000.00 | - |
| 1601 TRNSFR TO RIVERVIEW CAP IMPR FUND | - | - | - | - | - | - | - | - | - | 55,000.00 | - | - | 55,000.00 | 50,000.00 | (5,000.00) |
| 1602 TRNSFR TO RICE RD CAP IMPR FUND | - | - | - | - | - | - | - | - | - | 20,000.00 | - | - | 20,000.00 | - | (20,000.00) |
| 1603 TRNSFR TO INTAKE CAP IMPR FUND | - | - | - | - | - | - | - | - | - | 6,000.00 | - | - | 6,000.00 | - | (6,000.00) |
| TRANSFERS BY RESOLUTION | | | | | | | | | | | | | | 31,000.00 | 31,000.00 |
| TOTAL TRANSFERS | - | - | - | - | - | - | - | 11,000.00 | - | 81,000.00 | - | - | 92,000.00 | 92,000.00 | - |
| CAPITAL OUTLAY | | | | | | | | | | | | | | | |
| 1701 EQUIPMENT | - | 4,499.00 | - | 1,678.80 | - | - | - | - | - | - | - | - | 6,177.80 | 5,000.00 | (1,177.80) |
| 1703 SYSTEM IMPROVEMENTS | 6,065.86 | 10,509.11 | 52,667.09 | 760.56 | - | - | 12,384.00 | - | 84,703.20 | - | - | - | 167,089.82 | 118,000.00 | (49,089.82) |
| 1705 OFFICE AND COMPUTER EQUIPMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,000.00 | 2,000.00 |
| 1707 NEW FILTRATION SYSTEM | - | - | - | - | - | - | - | - | - | - | - | - | - | 58,000.00 | 58,000.00 |
| TOTAL CAPITAL OUTLAY | 6,065.86 | 15,008.11 | 52,667.09 | 2,439.36 | - | - | 12,384.00 | - | 84,703.20 | - | - | - | 173,267.62 | 183,000.00 | 9,732.38 |
| DEBT SERVICE | | | | | | | | | | | | | | | |
| 1801 STATE LOAN - PRINCIPAL | - | - | - | - | - | - | 47,133.57 | - | - | - | - | - | 47,133.57 | 45,000.00 | (2,133.57) |
| 1802 STATE LOAN - INTEREST | - | - | - | - | - | - | 10,988.60 | - | - | - | - | - | 10,988.60 | 15,000.00 | 4,011.40 |
| TOTAL DEBT SERVICE | - | - | - | - | - | - | 58,122.17 | - | - | - | - | - | 58,122.17 | 60,000.00 | 1,877.83 |
| 1900 OPERATING CONTINGENCIES | - | - | - | - | - | - | - | - | - | - | - | - | - | 40,991.00 | 40,991.00 |
| TOTAL EXPENDITURES | 35,657.95 | 37,473.76 | 84,918.97 | 20,190.22 | 12,195.93 | 12,225.56 | 96,726.07 | 59,769.76 | 116,691.39 | 101,889.07 | - | - | 577,738.68 | 791,888.00 | 214,149.32 |
| ENDING FUND BALANCE - CASH BASIS | 274,554.79 | (7,384.28) | (21,979.57) | 14,780.21 | 5,524.37 | 70,355.99 | (59,476.46) | (34,166.89) | (92,346.22) | 3,731.38 | - | - | 153,593.32 | - | 153,593.32 |

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MAPLETON WATER DISTRICT
STATEMENT OF RESOURCES & EXPENDITURES - CASH BASIS
RIVERVIEW CULVERT FUND MONTHLY COMPARISON FOR 2025-2026

| | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | YTD | BUDGET | VARIANCE |
|---|------|--------|-----------|---------|----------|----------|-------------|----------|-------|-----------|-----|------|-----------|-----------|------------|
| RESOURCES | | | | | | | | | | | | | | | |
| 1313 TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | - | - | - | 55,000.00 | - | - | 55,000.00 | 50,000.00 | 5,000.00 |
| TRANSFERS BY RESOLUTION | | | | | | | | | | | | | | 5,000.00 | (5,000.00) |
| TOTAL | - | - | - | - | - | - | - | - | - | 55,000.00 | - | - | 55,000.00 | 55,000.00 | - |
| 1315 AVAILABLE BEGINNING CASH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RESOURCES | - | - | - | - | - | - | - | - | - | 55,000.00 | - | - | 55,000.00 | 55,000.00 | - |
| EXPENDITURES | | | | | | | | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | | | | | | | |
| 1712 RIVERVIEW CULVERT IMPROVEMENTS | - | - | - | - | - | - | 15,000.00 | - | - | 40,000.00 | - | - | 55,000.00 | 50,000.00 | (5,000.00) |
| TRANSFERS BY RESOLUTION | | | | | | | | | | | | | | 5,000.00 | 5,000.00 |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - | - | 15,000.00 | - | - | 40,000.00 | - | - | 55,000.00 | 55,000.00 | - |
| TOTAL EXPENDITURES | - | - | - | - | - | - | 15,000.00 | - | - | 40,000.00 | - | - | 55,000.00 | 55,000.00 | - |
| ENDING FUND BALANCE - CASH BASIS | - | - | - | - | - | - | (15,000.00) | - | - | 15,000.00 | - | - | - | - | - |

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MAPLETON WATER DISTRICT
STATEMENT OF REVENUES & EXPENSES - CASH BASIS
RICE ROAD CAPITAL PROJECT FUND MONTHLY COMPARISON FOR 2025-2026

| | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | YTD | BUDGET | VARIANCE |
|---|------|--------|-----------|---------|----------|----------|---------|----------|-------|-----------|-----|------|-----------|------------|--------------|
| RESOURCES | | | | | | | | | | | | | | | |
| 1308 CONGRESSIONAL GRANT | - | - | - | - | - | - | - | - | - | - | - | - | - | 800,000.00 | (800,000.00) |
| 1313 TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | - | - | - | 20,000.00 | - | - | 20,000.00 | - | 20,000.00 |
| TRANSFERS BY RESOLUTION | | | | | | | | | | | | | | 20,000.00 | (20,000.00) |
| TOTAL | - | - | - | - | - | - | - | - | - | 20,000.00 | - | - | 20,000.00 | 820,000.00 | (800,000.00) |
| 1315 AVAILABLE BEGINNING CASH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RESOURCES | - | - | - | - | - | - | - | - | - | 20,000.00 | - | - | 20,000.00 | 820,000.00 | (800,000.00) |
| CAPITAL OUTLAY | | | | | | | | | | | | | | | |
| 1713 RICE ROAD IMPROVEMENTS | - | - | - | - | - | - | - | - | - | 19,114.31 | - | - | 19,114.31 | 800,000.00 | 780,885.69 |
| TRANSFERS BY RESOLUTION | | | | | | | | | | | | | | 20,000.00 | 20,000.00 |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | 19,114.31 | - | - | 19,114.31 | 820,000.00 | 800,885.69 |
| TOTAL EXPENDITURES | - | - | - | - | - | - | - | - | - | 19,114.31 | - | - | 19,114.31 | 820,000.00 | 800,885.69 |
| ENDING FUND BALANCE - CASH BASIS | - | - | - | - | - | - | - | - | - | 885.69 | - | - | 885.69 | - | 885.69 |

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MAPLETON WATER DISTRICT
STATEMENT OF REVENUES & EXPENSES - CASH BASIS
 INTAKE IMPROVEMENTS CAPITAL PROJECT FUND MONTHLY COMPARISON FOR 2025-2026

| | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | YTD | BUDGET | VARIANCE |
|---|--------------------|------------------|--------------------|----------|----------|----------|--------------------|----------|----------|-----------------|----------|----------|------------------|-------------------|---------------------|
| RESOURCES | | | | | | | | | | | | | | | |
| 1312 USDA ECWAG GRANT | 3,584.17 | 66,959.00 | - | - | - | - | - | - | - | - | - | - | 70,543.17 | 925,000.00 | (854,456.83) |
| 1313 TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | - | - | - | 6,000.00 | - | - | 6,000.00 | - | 6,000.00 |
| TRANSFERS BY RESOLUTION | | | | | | | | | | | | | | 6,000.00 | (6,000.00) |
| TOTAL | 3,584.17 | 66,959.00 | - | - | - | - | - | - | - | 6,000.00 | - | - | 76,543.17 | 931,000.00 | (854,456.83) |
| 1315 AVAILABLE BEGINNING CASH | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RESOURCES | 3,584.17 | 66,959.00 | - | - | - | - | - | - | - | 6,000.00 | - | - | 76,543.17 | 931,000.00 | (854,456.83) |
| EXPENDITURES | | | | | | | | | | | | | | | |
| CAPITAL OUTLAY | | | | | | | | | | | | | | | |
| 1714 INTAKE IMPROVEMENTS | 16,857.25 | 26,937.00 | 16,566.50 | - | - | - | 12,148.25 | - | - | 4,030.24 | - | - | 76,339.24 | 925,000.00 | 848,660.76 |
| TRANSFERS BY RESOLUTION | | | | | | | | | | | | | | 6,000.00 | 6,000.00 |
| TOTAL CAPITAL OUTLAY | 16,857.25 | 26,937.00 | 16,566.50 | - | - | - | 12,148.25 | - | - | 4,030.24 | - | - | 76,339.24 | 931,000.00 | 854,660.76 |
| TOTAL EXPENDITURES | 16,857.25 | 26,937.00 | 16,566.50 | - | - | - | 12,148.25 | - | - | 4,030.24 | - | - | 76,339.24 | 931,000.00 | 854,660.76 |
| ENDING FUND BALANCE - CASH BASIS | (13,073.08) | 40,022.00 | (16,566.50) | - | - | - | (12,148.25) | - | - | 1,969.76 | - | - | 203.93 | - | 203.93 |

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MAPLETON WATER DISTRICT
STATEMENT OF RESOURCES & EXPENDITURES - CASH BASIS
SEWER FUND MONTHLY COMPARISON FOR 2025-2026

| | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | YTD | BUDGET | VARIANCE |
|---|------|----------|------------|------------|------------|------------|----------|-----------|----------|----------|-----|------|-----------|------------|-------------|
| RESOURCES | | | | | | | | | | | | | | | |
| 1302 MISC REVENUE | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000.00 | (1,000.00) |
| 1313 TRANSFER FROM GENERAL FUND | - | - | - | - | - | - | - | 11,000.00 | - | - | - | - | 11,000.00 | 11,000.00 | |
| 1316 SEWER REVENUE | - | - | - | - | - | 2,846.16 | 8,444.16 | 3,743.47 | 4,156.18 | 7,713.16 | - | - | 26,903.13 | 44,000.00 | (17,096.87) |
| TOTAL RESOURCES | - | - | - | - | - | 2,846.16 | 8,444.16 | 14,743.47 | 4,156.18 | 7,713.16 | - | - | 37,903.13 | 56,000.00 | (18,096.87) |
| EXPENDITURES | | | | | | | | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | | | | | | | | |
| 1402 SEWER DIST WAGES | - | 607.50 | 1,291.75 | 856.50 | 1,197.25 | 1,231.25 | 943.50 | 897.25 | 832.50 | 915.75 | - | - | 8,773.25 | 11,000.00 | 2,226.75 |
| 1404 PAYROLL TAXES | - | 46.66 | 99.69 | 65.95 | 92.18 | 94.84 | 78.73 | 74.42 | 69.22 | 75.97 | - | - | 697.66 | 1,000.00 | 302.34 |
| 1408 RETIREMENT | - | 72.24 | 98.50 | 29.55 | 26.69 | 28.48 | - | - | - | - | - | - | 255.46 | 400.00 | 144.54 |
| TOTAL PERSONAL SERVICES | - | 726.40 | 1,489.94 | 952.00 | 1,316.12 | 1,354.57 | 1,022.23 | 971.67 | 901.72 | 991.72 | - | - | 9,726.37 | 12,400.00 | 2,673.63 |
| MATERIALS & SERVICES | | | | | | | | | | | | | | | |
| 1501 OPERATING SUPPLIES | - | - | - | - | - | - | 838.60 | - | 35.99 | 3,240.30 | - | - | 4,114.89 | 4,000.00 | (114.89) |
| 1511 INSURANCE & BOND | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,125.00 | 1,125.00 |
| 1512 TESTING | - | - | - | 382.00 | - | 2,668.70 | - | 599.00 | 1,190.00 | 902.00 | - | - | 5,741.70 | 7,200.00 | 1,458.30 |
| 1513 MISC EXPENSE | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,900.00 | 1,900.00 |
| 1514 DSS CONTRACT | - | - | - | - | - | 2,614.99 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | - | - | 7,414.99 | 10,800.00 | 3,385.01 |
| 1515 MAINT & REPAIR | - | - | - | - | - | - | - | - | - | - | - | - | - | 900.00 | 900.00 |
| 1517 POWER | - | - | - | 495.00 | 99.64 | 120.22 | 199.83 | 406.86 | (18.79) | 187.94 | - | - | 1,490.70 | 1,350.00 | (140.70) |
| 1518 WATER | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,250.00 | 2,250.00 |
| 1530 VEHICLE OPERATIONS | - | - | 106.40 | - | - | - | 35.70 | 88.45 | 44.66 | 92.08 | - | - | 367.29 | 600.00 | 232.71 |
| TRANSFERS BY RESOLUTION | - | - | - | - | - | - | - | - | - | - | - | - | - | (1,000.00) | (1,000.00) |
| TOTAL MATERIALS & SERVICES | - | - | 106.40 | 877.00 | 99.64 | 5,403.91 | 2,274.13 | 2,294.31 | 2,451.86 | 5,622.32 | - | - | 19,129.57 | 29,125.00 | 9,995.43 |
| CAPITAL OUTLAY | | | | | | | | | | | | | | | |
| 1701 EQUIPMENT | - | - | - | - | - | - | - | - | - | 1,930.08 | - | - | 1,930.08 | 1,000.00 | (930.08) |
| TRANSFERS BY RESOLUTION | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000.00 | 1,000.00 |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | 1,930.08 | - | - | 1,930.08 | 2,000.00 | 69.92 |
| DEBT SERVICE | | | | | | | | | | | | | | | |
| 1575 LANE CO PAYMENT AGREEMENT | - | - | - | - | - | 1,586.35 | - | - | - | - | - | - | 1,586.35 | 2,000.00 | 413.65 |
| 1580 LOAN FROM GENERAL FUND | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,900.00 | 4,900.00 |
| TOTAL DEBT SERVICE | - | - | - | - | - | 1,586.35 | - | - | - | - | - | - | 1,586.35 | 6,900.00 | 5,313.65 |
| 1900 OPERATING CONTINGENCIES | - | - | - | - | - | - | - | - | - | 1,930.08 | - | - | 1,930.08 | 5,575.00 | 3,644.92 |
| TOTAL EXPENDITURES | - | 726.40 | 1,596.34 | 1,829.00 | 1,415.76 | 8,344.83 | 3,296.36 | 3,265.98 | 3,353.58 | 8,544.12 | - | - | 34,302.45 | 56,000.00 | 21,697.55 |
| ENDING FUND BALANCE - CASH BASIS | - | (726.40) | (1,596.34) | (1,829.00) | (1,415.76) | (5,498.67) | 5,147.80 | 11,477.49 | 802.60 | (830.96) | - | - | 5,530.76 | - | 5,530.76 |

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