



**MAPLETON WATER DISTRICT
MAPLETON, OREGON**

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

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MAPLETON WATER DISTRICT DISTRICT
STATEMENT OF ASSETS LIABILITIES & FUND BALANCE-CASH BASIS
AS OF JUNE 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	62,846.49	-	-	203.93	-	63,050.42
104 OPB CHECKING 0919	36,623.59	-	885.69	-	4,478.75	41,988.03
105 OPB SAVINGS 8019	67,876.78	-	19,114.31	-	-	86,991.09
Total Checking/Savings	167,346.86	-	20,000.00	203.93	4,478.75	192,029.54
Other Current Assets						
121 SEWER FUND LOAN RECEIVABLE	11,000.00	-	-	-	-	11,000.00
Total Other Current Assets	11,000.00	-	-	-	-	11,000.00
Total Current Assets	178,346.86	-	20,000.00	203.93	4,478.75	203,029.54
Fixed Assets						
139 WORK IN PROGRESS	95,453.00	-	-	-	-	95,453.00
140 PLANT IN SERVICE	3,981,866.96	-	-	-	-	3,981,866.96
141 ACCUMULATED DEPRECIATION-PLANT	(981,929.00)	-	-	-	-	(981,929.00)
142 RIVERVIEW CULVERT	55,000.00	-	-	-	-	55,000.00
143 ACC. DEPR. - RIVERVIEW CULVERT	(1,650.00)	-	-	-	-	(1,650.00)
146 MISC EQUIPMENT	204,802.70	-	-	-	1,930.00	206,732.70
147 ACCUMULATED DEPRECIATION-EQUIP	(127,438.00)	-	-	-	(193.00)	(127,631.00)
148 LAND	650.00	-	-	-	-	650.00
150 TIMBER	1,007.00	-	-	-	-	1,007.00
Total Fixed Assets	3,227,762.66	-	-	-	1,737.00	3,229,499.66
Other Assets						
138 TO BE PROVIDED FOR DEBT	1,424,696.43	-	-	-	2,000.00	1,424,696.43
Total Other Assets	1,424,696.43	-	-	-	2,000.00	1,424,696.43
TOTAL ASSETS	4,830,805.95	-	20,000.00	203.93	8,215.75	4,859,225.63
LIABILITIES & FUND BALANCE						
Current Liabilities						
200 PAYROLL LIABILITIES	222.70	-	-	-	-	222.70
221 LANE COUNTY LOAN	-	-	-	-	2,000.00	2,000.00
222 GENERAL FUND LOAN PAYABLE	-	-	-	-	11,000.00	11,000.00
Total Current Liabilities	222.70	-	-	-	13,000.00	13,222.70
Long Term Liabilities						
250 Y21004 IFA LOAN	1,424,696.43	-	-	-	-	1,424,696.43
Total Long Term Liabilities	1,424,696.43	-	-	-	-	1,424,696.43
Total Liabilities	1,424,919.13	-	-	-	13,000.00	1,437,919.13
Fund Balance						
290 INVESTED IN FIXED ASSETS	3,227,762.66	-	-	-	1,737.00	3,229,499.66
291 PROVIDED FOR INTERFUND DEBT	11,000.00	-	-	-	(11,000.00)	-
Current Surplus	167,124.16	-	20,000.00	203.93	4,478.75	191,806.84
Total Fund Balance	3,405,886.82	-	20,000.00	203.93	(4,784.25)	3,421,306.50
TOTAL LIABILITIES & FUND BALANCE	4,830,805.95	-	20,000.00	203.93	8,215.75	4,859,225.63

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 JUNE 30, 2026

	Ford Family Foundation (Restricted Funds)	OREM Trailer Grant (Restricted Funds)	Roundhouse Foundation (Restricted Funds)	SDIS Security Grant (Restricted Funds)	OCF - Ford Family Foundation Technical Assistance 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	-	-	-	-	15,000.00	15,000.00
TOTAL RESOURCES	37,329.39	13,417.69	10,000.00	2,500.00		78,247.08
GRANT FUNDS EXPENDED						
1401 Operations Wages	-	668.43	-	-	-	668.43
1412 ADMINISTRATIVE WAGES	-	-	-	-	-	-
1501 OPERATING SUPPLIES	-	6,571.46	-	-	-	6,571.46
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	13,417.69	-	-	-	48,518.19
ENDING RESTRICTED FUND BALANCE	2,228.89	-	10,000.00	2,500.00	15,000.00	29,728.89

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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	34,872.93	24,248.09	22,911.44	22,710.85	24,535.45	12,685.25	298,645.06	300,000.00	(1,354.94)
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	1,121.46	518.16	10,801.89	11,200.00	(398.11)
1302 MISC REVENUE	1.43	130.00	35.50	25.65	20.00	40.00	51.59	20.00	60.40	106.20	46.70	-	537.47	1,000.00	(462.53)
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
1310 MISCELLANEOUS GRANTS	-	-	-	-	-	-	-	-	-	-	-	15,000.00	15,000.00	-	15,000.00
1311 INTEREST	-	-	430.36	-	-	458.55	-	-	365.26	-	-	94.61	1,348.78	600.00	748.78
1314 BACKFLOW TESTING	-	-	-	-	-	-	926.25	285.00	-	-	-	-	1,211.25	1,400.00	(188.75)
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	25,703.61	28,298.02	711,040.45	717,595.00	(6,554.55)
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	25,703.61	28,298.02	785,333.63	791,888.00	(6,554.37)
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	2,844.75	2,303.25	32,736.25	66,040.00	33,303.75
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	1,416.67	1,416.67	17,000.04	17,000.00	(0.04)
1404 PAYROLL TAXES	604.32	744.61	740.89	599.83	527.35	338.52	477.29	643.45	726.91	577.15	586.44	588.43	7,155.19	12,000.00	4,844.81
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	-	-	-	-	-	-	-	-	388.13	1,209.38	2,000.00	790.62
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	656.87	1,797.93	17,322.65	43,800.00	26,477.35
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	3,375.00	3,555.00	35,757.53	46,800.00	11,042.47
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	8,879.73	10,049.41	112,985.70	191,140.00	78,154.30
MATERIALS & SERVICES															
1501 OPERATING SUPPLIES	499.88	2,754.60	3,873.17	301.80	1,525.02	(404.06)	2,419.25	428.86	3,218.57	119.70	4,097.94	202.75	19,037.48	10,000.00	(9,037.48)
1504 BANK CHARGES	139.38	113.23	150.83	166.64	511.97	71.32	322.22	251.37	257.29	407.88	277.39	162.91	2,832.43	1,000.00	(1,832.43)
1505 OFFICE SUPPLIES	272.49	-	173.32	-	-	-	15.76	40.94	264.70	233.36	260.88	-	1,261.45	2,000.00	738.55
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	1,200.00	1,200.00	18,700.00	20,000.00	1,300.00
1509 LEGAL	1,302.00	504.00	-	-	-	672.00	959.00	-	-	-	2,362.00	1,035.00	6,834.00	10,000.00	3,166.00
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	699.60	624.91	8,013.30	9,000.00	986.70
1520 PERMITS & CERTIFICATIONS	50.00	-	-	-	-	-	-	1,478.51	-	-	-	1,110.73	2,639.24	2,500.00	(139.24)
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	272.21	265.15	4,176.54	4,200.00	23.46
1525 WATER TESTING	130.00	282.00	68.00	212.00	-	212.00	2,693.30	217.00	1,339.66	223.00	654.00	446.00	6,476.96	5,200.00	(1,276.96)

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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	-	375.00	-	3,891.00	4,500.00	609.00
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	226.20	196.48	2,949.76	5,000.00	2,050.24
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	-	-	-	-	-	-	-	-	99.23	727.31	2,600.00	1,872.69
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	1,094.26	1,110.67	12,891.21	13,200.00	308.79
1538 PLANT MANAGEMENT SERVICES	700.00	700.00	700.00	700.00	-	1,727.00	1,400.00	700.00	700.00	700.00	700.00	700.00	9,427.00	8,400.00	(1,027.00)
1541 DUES	-	-	-	75.00	-	508.00	935.78	-	-	220.15	900.00	-	2,638.93	1,200.00	(1,438.93)
1544 SOFTWARE & BILLING SUPPLIES	234.00	234.00	284.87	234.00	343.20	77.53	346.17	390.00	330.77	179.90	37.74	234.00	2,926.18	3,500.00	573.82
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	482.29	514.31	14,423.11	14,000.00	(423.11)
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	13,639.51	7,902.14	181,833.98	224,757.00	42,923.02
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	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000.00	5,000.00
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	-	4,499.00	-	1,678.80	-	-	-	-	-	-	-	-	6,177.80	2,000.00	(4,177.80)
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	22,519.24	17,951.55	618,209.47	791,888.00	173,678.53
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	3,184.37	10,346.47	167,124.16	-	167,124.16

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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	4,886.00	1,857.71	33,646.84	44,000.00	(10,353.16)
TOTAL RESOURCES	-	-	-	-	-	2,846.16	8,444.16	14,743.47	4,156.18	7,713.16	4,886.00	1,857.71	44,646.84	56,000.00	(11,353.16)
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	996.50	638.25	10,408.00	11,000.00	592.00
1404 PAYROLL TAXES	-	46.66	99.69	65.95	92.18	94.84	78.73	74.42	69.22	75.97	76.69	49.16	823.51	1,000.00	176.49
1408 RETIREMENT	-	72.24	98.50	29.55	26.69	28.48	-	-	-	-	8.86	19.70	284.02	400.00	115.98
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	1,082.05	707.11	11,515.53	12,400.00	884.47
MATERIALS & SERVICES															
1501 OPERATING SUPPLIES	-	-	-	-	-	-	838.60	-	35.99	3,240.30	214.16	384.82	4,713.87	4,000.00	(713.87)
1511 INSURANCE & BOND	-	-	-	-	-	-	-	-	-	-	-	-	-	1,125.00	1,125.00
1512 TESTING	-	-	-	382.00	-	2,668.70	-	599.00	1,190.00	902.00	846.00	1,748.00	8,335.70	7,200.00	(1,135.70)
1513 MISC EXPENSE	-	-	-	-	-	1,586.35	-	-	-	-	-	-	1,586.35	1,900.00	313.65
1514 DSS CONTRACT	-	-	-	-	-	2,614.99	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	9,814.99	10,800.00	985.01
1515 MAINT & REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	900.00	900.00
1517 POWER	-	-	-	495.00	99.64	120.22	199.83	406.86	(18.79)	187.94	167.25	149.18	1,807.13	1,350.00	(457.13)
1518 WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	2,250.00	2,250.00
1530 VEHICLE OPERATIONS	-	-	106.40	-	-	-	35.70	88.45	44.66	92.08	72.50	24.65	464.44	600.00	135.56
TRANSFERS BY RESOLUTION														(1,000.00)	(1,000.00)
TOTAL MATERIALS & SERVICES	-	-	106.40	877.00	99.64	6,990.26	2,274.13	2,294.31	2,451.86	5,622.32	2,499.91	3,506.65	26,722.48	29,125.00	2,402.52
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	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000.00	2,000.00
1580 LOAN FROM GENERAL FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	4,900.00	4,900.00
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	6,900.00	6,900.00
1900 OPERATING CONTINGENCIES	-	-	-	-	-	-	-	-	-	-	-	-	-	5,575.00	5,575.00
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	3,581.96	4,213.76	40,168.09	56,000.00	15,831.91
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)	1,304.04	(2,356.05)	4,478.75	-	4,478.75

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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	-	-	-	-	-	-	-	-	-	-	-	19,114.31	19,114.31	800,000.00	(780,885.69)
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	-	19,114.31	39,114.31	820,000.00	(780,885.69)
1315 AVAILABLE BEGINNING CASH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RESOURCES	-	-	-	-	-	-	-	-	-	20,000.00	-	19,114.31	39,114.31	820,000.00	(780,885.69)
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	-	19,114.31	20,000.00	-	20,000.00

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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	16,657.25	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	16,657.25	26,937.00	16,566.50	-	-	-	12,148.25	-	-	4,030.24	-	-	76,339.24	931,000.00	854,660.76
TOTAL EXPENDITURES	16,657.25	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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