GREEN VALLEY SPECIAL UTILITY DISTRICT **Unaudited Financial Report / Budget Ending 05/31/2026**

Account Description	May Actual Water	May Actual Sewer	May Actual Total	YTD as of May, 2026	FY 2026 Budget	Amended Budget FY 2026	%
Revenues							
Water Sales	$ 1,699,577.26		$ 1,699,577.26	$ 13,239,251.70	$ 24,700,934.13	$24,700,934.13	54%
Water - Acquisition Fee	$ 776,493.20		$ 776,493.20	$ 30,604,475.04	$ 8,739,037.50	$23,801,696.40	129%
Water - Meter Installation/Relocate	$ 104,514.62		$ 104,514.62	$ 672,594.46	$ 1,218,750.00	$1,121,250.00	60%
Inspection, Application and Trip Charges	$ 27,450.00		$ 27,450.00	$ 179,275.00	$ 281,208.83	$281,208.83	64%
Water - Bores and Line Extensions	$ 5,800.00		$ 5,800.00	$ 87,754.93	$ 75,000.00	$100,000.00	88%
Feasibility Study	$ 1,500.00		$ 1,500.00	$ 11,500.00	$ 20,000.00	$20,000.00	58%
Interest Income	$ 222,086.83		$ 222,086.83	$ 1,549,128.31	$ 1,644,240.35	$1,957,428.99	79%
Late Fee Charges	$ 34,582.22		$ 34,582.22	$ 274,513.09	$ 281,590.65	$296,411.21	93%
Misc. Income, Sale of Surplus	$ -		$ -	$ 24,018.00	$ 60,000.00	$53,000.00	45%
Antenna Service Income	$ 250.00		$ 250.00	$ 79,281.50	$ 80,281.50	$80,281.50	99%
Wastewater - SC WRRF - Treatment Service		$ 95,102.12	$ 95,102.12	$ 745,308.50	$ 561,911.56	$811,846.18	92%
Wastewater - CIAC Fee Capital Revenue		$ 79,836.70	$ 79,836.70	$ 17,064,147.00	$ 4,883,300.40	$14,766,508.58	116%
Wastewater - Martinez Creek WWTP - Connect Charge		$ -	$ -	$ 2,600.00	$ -	$0.00	#DIV/0!
Wastewater - GBRA Billing Service		$ 5,549.48	$ 5,549.48	$ 39,861.34	$ 77,285.62	$77,285.62	52%
Wastewater - Harvest Hills Billing Service		$ 1,675.00	$ 1,675.00	$ 13,390.00	$ 20,335.34	$20,335.34	66%
Wastewater - Zipp Rd Utility Billing Service		$ 3,180.00	$ 3,180.00	$ 25,030.00	$ 31,900.69	$31,900.69	78%
Wastewater - SARA Utility Billing Service Fee 36%		$ 27,513.46	$ 27,513.46	$ 222,897.36	$ 162,924.03	$337,974.57	66%
Water - Impact Fee Capital Revenue	$ 727,454.00		$ 727,454.00	$ 5,099,601.00	$ 9,278,750.00	$8,536,450.00	60%
Developer Administrative Services	$ 57,399.34		$ 57,399.34	$ 1,017,943.48	$ 1,500,000.00	$2,000,000.00	51%
Total Revenues	**$ 3,657,107.47**	**$ 212,856.76**	**$ 3,869,964.23**	**$ 70,952,570.71**	**$ 53,617,450.60**	**$78,994,512.03**	90%

Direct Water and WW Operating Cost	Water	Sewer	May-26	YTD FY26	FY 2026 Budget	Amended Budget FY 2026	~~%~~
Water Purchase GBRA	$ 16,083.33		$ 16,083.33	$ 128,666.64	$ 193,199.96	$193,199.96	67%
Water - Edwards Aquifer - Permit Fee	$ 18,658.86		$ 18,658.86	$ 153,952.07	$ 207,748.08	$207,748.08	74%
Water Lease - Edwards- Dean Word	$ 64,583.33		$ 64,583.33	$ 369,900.25	$ 174,429.00	$624,857.25	59%
Water Lease - Edwards- Laguna	$ 8,439.37		$ 8,439.37	$ 64,696.85	$ 90,000.00	$90,000.00	72%
Water Lease - Comal Trinity Groundwater	$ -		$ -	$ 1,983.74	$ 8,174.84	$8,174.84	24%
Water Lease - Nueces River Authority	$ -		$ -	$ 84,318.00		$146,640.00	58%
Water - CRWA - ARWA	$ 238,367.93		$ 238,367.93	$ 1,906,943.44	$ 2,074,702.20	$2,860,529.59	67%
Water - CRWA - Lake Dunlap	$ 273,407.40		$ 273,407.40	$ 2,202,280.69	$ 3,418,076.04	$3,418,076.04	64%
Water - CRWA - Bond Lake Dunlap	$ 26,217.59		$ 26,217.59	$ 209,740.72	$ 314,623.58	$314,623.58	67%
Water - CRWA - Mid Cities	$ 7,708.73		$ 7,708.73	$ 61,669.84	$ 93,147.32	$93,147.32	66%
Water - CRWA - Bond Mid Cities	$ 10,313.93		$ 10,313.93	$ 82,511.44	$ 123,772.06	$123,772.06	67%
Water - CRWA - Wells Ranch	$ 385,631.88		$ 385,631.88	$ 3,085,055.04	$ 4,648,652.35	$4,648,652.35	66%
Water - CRWA - Bond Wells Ranch	$ 203,574.01		$ 203,574.01	$ 1,628,592.08	$ 2,442,985.82	$2,442,985.82	67%
Water - CRWA Purchase Contract Addendum	$ 30,000.00		$ 30,000.00	$ 240,000.00	$ 360,000.00	$360,000.00	67%
Water - Operations Material	$ 20,517.02		$ 20,517.02	$ 272,886.24	$ 490,000.00	$590,000.00	46%
Meters	$ 21,801.03		$ 21,801.03	$ 257,670.54	$ 574,700.00	$574,700.00	45%
Water - Plant Maintenance	$ 805.00		$ 805.00	$ 63,408.52	$ 138,800.00	$135,800.00	47%
Water - Damage Repairs	$ -		$ -	$ -	$ 100,000.00	$0.00	#DIV/0!
Water - Tank Maintenance	$ -		$ -	$ -	$ -	$0.00	#DIV/0!
Water -Chemicals	$ 1,231.00		$ 1,231.00	$ 12,757.50	$ 31,960.75	$31,960.75	40%
Water - Bores and Line Extensions	$ 9,200.00		$ 9,200.00	$ 42,171.48	$ 75,000.00	$75,000.00	56%
Water - Line Repair (Contractor / lg repairs)	$ 9,100.00		$ 9,100.00	$ 9,100.00	$ 30,000.00	$30,000.00	30%
Bad Debt Expense	$ 9,388.40		$ 9,388.40	$ 75,107.20	$ 90,000.00	$ 123,504.67	61%
Wastewater - O & M Services		$ 8,500.00	$ 8,500.00	$ 63,802.65	$ 138,440.63	$161,024.00	40%
Wastewater - Chemicals		$ 23,652.84	$ 23,652.84	$ 79,220.03	$ 96,402.18	$132,152.18	60%
Wastewater - Operation Materials		$ 1,473.76	$ 1,473.76	$ 8,275.34	$ 12,500.00	$33,500.00	25%
Total Water and Waste Water Direct Expenses	**$ 1,355,028.81**	**$ 33,626.60**	**$ 1,388,655.41**	**$ 11,104,710.30**	**$ 15,927,314.81**	**$17,420,048.49**	64%
Gross Margin	**$ 2,302,078.66**	**$ 179,230.16**	**$ 2,481,308.82**	**$ 59,847,860.41**			

General Operating Cost			May-26	YTD FY26	FY 2026 Budget	Amended Budget FY 2026	%
Insurance - Bonds			$ -	$ 769.00	$ 1,000.00	$840.00	92%
Insurance - Liability			$ 1,531.67	$ 12,253.36	$ 18,380.08	$18,380.08	67%
Insurance - Property			$ 7,025.29	$ 62,030.38	$ 104,229.55	$110,057.61	56%
Insurance - Vehicle/Lrg Equipment			$ 2,659.83	$ 21,278.64	$ 40,708.35	$40,708.35	52%
Insurance - Worker's Compensation			$ 3,664.65	$ 29,584.44	$ 61,163.12	$51,465.89	57%
Janitorial			$ 3,963.91	$ 32,804.95	$ 52,300.00	$56,800.00	58%
Facilities Maintenance			$ 11,318.59	$ 154,826.30	$ 218,600.22	$252,000.22	61%
Office Equipment Maintenance & Purchase			$ 11,813.64	$ 85,150.69	$ 156,703.17	$187,130.17	46%
Office Supplies, Filings & Misc.			$ 4,234.77	$ 36,152.84	$ 45,919.72	$60,179.67	60%
Miscellaneous Expense (Specialties)			$ -	$ 536,480.09	$ 350,000.00	$685,000.00	78%
Outsource Billing			$ 17,490.18	$ 140,396.77	$ 251,964.84	$251,964.84	56%
Office Furniture & Accessories			$ -	$ 7,480.47	$ 36,050.00	$17,249.00	43%
Contracted Services			$ 8,724.53	$ 35,707.02	$ 109,024.78	$109,024.78	33%
Professional Services			$ 65,043.20	$ 652,714.21	$ 1,984,170.00	$1,038,000.00	63%
Director Fees, Meetings & Training			$ 282.95	$ 27,956.12	$ 60,396.00	$60,396.00	46%
Community Outreach			$ 5,084.20	$ 25,197.14	$ 89,500.00	$91,000.00	28%
Electricity Expense			$ 32,053.89	$ 270,649.96	$ 493,616.92	$493,616.92	55%
Telephone & Communication Expenses			$ 6,352.30	$ 48,556.26	$ 77,924.39	$81,524.39	60%
Computers & Supplies			$ 1,035.66	$ 38,564.28	$ 41,424.96	$48,124.96	80%
Radio / Communication / SCADA Expense			$ (5,464.90)	$ 26,709.77	$ 26,000.00	$29,914.50	89%
Sampling			$ 3,336.00	$ 28,170.64	$ 73,667.94	$73,667.94	38%
Lab Supplies			$ 3,182.39	$ 7,355.37	$ 16,435.99	$18,935.99	39%
Supplies & Small Tools			$ 6,813.12	$ 31,201.28	$ 43,324.83	$51,440.83	61%
Equipment Repairs & Maintenance			$ 12,624.80	$ 60,157.70	$ 106,955.00	$106,955.00	56%
Vehicle Repairs & Maintenance			$ 11,649.43	$ 69,871.63	$ 114,232.00	$114,232.00	61%
Equipment Rental			$ -	$ 256.01	$ 33,532.58	$33,532.58	1%
Vehicle & Generator Fuel			$ 14,086.67	$ 71,841.66	$ 100,000.00	$160,000.00	45%
Generator Maintenance			$ -	$ 5,233.31	$ 52,000.00	$52,000.00	10%
System Fees			$ 3,572.71	$ 30,702.88	$ 51,250.94	$51,250.94	60%
Interest Expense - Long Term Debt			$ 275,543.98	$ 2,091,050.39	$ 3,306,527.80	$3,306,527.80	63%
Amortization of Deferred Gain/Discount			$ -	$ -	$ 8,300.00	$8,300.00	0%
Amortization of Prepaid SARA Capacity			$ -	$ 6,000.00	$ -	$120,000.00	5%
Bond Issuance Cost			$ -	$ -	$ -	$0.00	#DIV/0!
Depreciation Expense			$ 313,026.89	$ 2,504,215.12	$ 3,536,329.51	$3,536,329.51	71%
Total General Operating Cost			$ 820,650.35	**$ 7,151,318.68**	**$ 11,661,632.69**	**$11,316,549.97**	63%

Personnel Expenses			May-26	YTD FY26	FY 2026 Budget	Amended Budget FY 2026	%
Safety & PPE Expense			$ 3,687.39	$ 42,019.14	$ 27,915.36	$44,371.87	95%
Wages - Hourly			$ 217,838.47	$ 1,935,413.54	$ 3,060,635.98	$3,134,226.72	62%
Wages - Salary			$ 111,481.62	$ 868,872.69	$ 1,331,100.00	$1,358,130.02	64%
Wages - Overtime			$ 17,582.39	$ 104,563.90	$ 187,069.77	$187,648.83	56%
Payroll Taxes			$ 29,012.35	$ 256,115.95	$ 449,410.41	$456,584.86	56%
Retirement Program			$ 45,403.48	$ 370,511.85	$ 433,069.00	$572,000.00	65%
Employee Appreciation			$ 1,325.50	$ 21,243.12	$ 27,470.00	$30,570.00	69%
Licenses, Dues, Testing			$ 17,758.33	$ 46,624.38	$ 26,924.00	$77,373.00	60%
Insurance - Health & Life			$ 45,674.58	$ 373,486.72	$ 558,749.20	$559,223.67	67%
Training, Convention, Meeting Expense			$ 3,844.92	$ 17,387.22	$ 60,720.00	$63,420.00	27%
Uniforms			$ 1,295.13	$ 24,398.26	$ 75,281.92	$80,139.88	30%
HR Services			$ 7,196.35	$ 53,432.96	$ 76,117.16	$78,963.16	68%
Total Personnel Expenses			**$ 502,100.51**	**$ 4,114,069.73**	**$ 6,314,462.80**	**$6,642,652.00**	62%

Total Revenues			**$ 3,869,964.23**	**$ 70,952,570.71**	**$ 53,617,450.60**	**$78,994,512.03**
Total Water and Wastewater Direct Expense			**$ 1,388,655.41**	**$ 11,104,710.30**	**$ 15,927,314.81**	**$ 17,420,048.49**
Gross Margin			**$ 2,481,308.82**	**$ 59,847,860.41**	**$ 37,690,135.79**	**$ 61,574,463.54**
Total General Operating Cost			**$ 820,650.35**	**$ 7,151,318.68**	**$ 11,661,632.69**	**$ 11,316,549.97**
Total Personnel Expense			**$ 502,100.51**	**$ 4,114,069.73**	**$ 6,314,462.80**	**$ 6,642,652.00**
Net Change			**$ 1,158,557.96**	**$ 48,582,472.00**	**$ 19,714,040.30**	**$ 43,615,261.58**

Working Capital (Cash & Investments)				**$ 74,082,291.62**
Ending Working Capital (Cash & Investments Less Accounts Payable and Deposits)				**$ 69,001,933.00**
Less: Bond and Impact Fee Accounts				**$ 25,011,590.56**
Operating Working Capital				**$ 43,990,342.44**

Bond Payments - Principal (Loan Payments)

TWDB - Bond Principal	$ -	$ -	$ 2,820,000.00
USDA - Bond Principal	$ -	$ -	$ 256,000.00
X-Caliber Federal Bond	$ -	$ -	$ 10,000.00
Total	**$ -**	**$ -**	**$ 3,086,000.00**

Capital Budget

Capital Improvement - Impact Fee / CIAC	**May-26**	**YTD FY26**	**FY 2026 Budget**	**Amended Budget FY 2026**	**%**
Capital Improvement - Impact Fee Funded	$ 656,380.90	$ 4,057,336.41	$ 12,377,124.83	$9,755,996.63	42%
Capital Improvement - CIAC Fee Funded	$ -	$ 3,553,063.87	$ 2,500,000.00	$3,500,000.00	102%
Total Capital Improvements	$ 656,380.90	$ 7,610,400.28	**$ 14,877,124.83**	**$13,255,996.63**	57%

Non-Construction Capital Expenses GV Funded					
Software Upgrade - Billing & Map	$ -	$ 44,463.85	$ 94,000.00	$283,830.00	16%
Vehicle & Equipment Purchase (W & WW)	$ 6,274.25	$ 349,059.05	$ 370,500.00	$517,224.50	67%
Furnitures & Fixtures	$ 149,381.90	$ 174,903.15	$ 54,213.00	$71,000.00	246%
Buildings	$ -	$ -	$ -	$541,580.00	0%
Water - Meter AMI Replacements	$ 75,647.36	$ 353,202.35	$ 380,875.00	$318,150.00	111%
Inventory Purchase	$ 320,563.44	$ 747,164.32	$ 623,966.30	$651,506.38	115%
Total	**$ 551,866.95**	**$ 1,668,792.72**	**$ 1,523,554.30**	$2,383,290.88	70%

Sustainment and Restoration Green Valley Funded					
Water Distribution Sustainment and Restoration	$ 38,803.83	$ 38,803.83	$ 2,234,424.48	$1,696,775.32	2%
Water Plant Sustainment and Restoration	$ 56,564.00	$ 364,081.34	$ 1,300,000.00	$1,485,000.00	25%
Land & Easement Acquisition - Water & WW	$ 4,477.00	$ 353,622.75	$ 1,292,976.00	$1,200,300.90	29%
Total	**$ 99,844.83**	**$ 756,507.92**	**$ 4,827,400.48**	**$4,382,076.22**	17%