



Combining Schedule of Net Position As of March 31, 2025 Unaudited

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 1,618,174.58	\$ 4,508,940.57	\$ 3,030,534.13	\$ 9,157,649.28
Investments	13,959,335.35	1,941,888.02	-	15,901,223.37
Accounts Receivable, Net	4,578,378.93	351,017.49	667,029.83	5,596,426.25
Other Receivables	9,998,057.90	-	-	9,998,057.90
Due from Other Governments	-	-	4,360,792.08	4,360,792.08
Inventory	1,576,535.32	6,721.16	-	1,583,256.48
Prepaid Expenses	721,355.65	42,012.11	-	763,367.76
Total Current Assets:	32,451,837.73	6,850,579.35	8,058,356.04	47,360,773.12
Non-Current Assets:				
Restricted Cash and Cash Equivalents	7,787,569.57	3,943,424.42	3,630,159.00	15,361,152.99
Capital Assets not being Depreciated	9,201,168.21	2,864,763.87	1,644,640.66	13,710,572.74
Capital Assets, Net	109,496,157.95	27,884,535.08	176,049,146.27	313,429,839.30
Total Non-Current Assets:	126,484,895.73	34,692,723.37	181,323,945.93	342,501,565.03
Total Assets:	158,936,733.46	41,543,302.72	189,382,301.97	389,862,338.15
Deferred Outflow Of Resources				
Deferred Charge on Refunding	553,094.33	259,347.41	-	812,441.74
Deferred Outflows - Pensions	5,825,739.90	2,496,746.10	-	8,322,486.00
Total Assets and Deferred Outflows of Resources:	165,315,567.69	44,299,396.23	189,382,301.97	398,997,265.89
Current Liabilities:				
Accounts Payable and Accrued Expenses	3,227,813.74	108,779.58	196,919.00	3,533,512.32
Due to Water Fund	-	-	-	-
Due to Sewer Fund	-	-	-	-
Due to Reclamation Fund	-	-	-	-
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,549,281.03	-	-	1,549,281.03
Construction Advances and Retentions	222,245.14	2,326.48	4,650.00	229,221.62
Accrued Interest Payable	203,649.00	24,710.75	-	228,359.75
Current Portion of Compensated Absences	305,526.87	91,983.03	35,192.47	432,702.37
Current Portion of Long-Term Debt	396,500.28	-	251,013.95	647,514.23
Total Current Liabilities:	5,905,016.06	227,799.84	487,775.42	6,620,591.32
Non-Current Liabilities:				
Compensated Absences, less current portion	393,052.49	146,875.21	141,708.18	681,635.88
Net Pension Liability	10,403,036.31	4,470,610.00	-	14,873,646.31
Long Term Debt, Less Current Portion	35,476,914.24	6,540,154.00	177,802,415.08	219,819,483.32
Other Liabilities	1,173.64	-	-	1,173.64
Total Non-Current Liabilities:	46,274,176.68	11,157,639.21	177,944,123.26	235,375,939.15
Total Liabilities:	52,179,192.74	11,385,439.05	178,431,898.68	241,996,530.47
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	765,208.10	327,945.90	-	1,093,154.00
Total Liabilities and Deferred Inflows of Resources:	52,944,400.84	11,713,384.95	178,431,898.68	243,089,684.47
Equity:				
Equity	104,070,750.35	30,902,606.01	9,594,920.69	144,568,277.05
Total Beginning Equity:	104,070,750.35	30,902,606.01	9,594,920.69	144,568,277.05
Total Revenue	26,975,691.23	6,053,054.79	11,697,024.36	44,725,770.38
Total Expense	18,675,274.73	4,369,649.52	10,341,541.76	33,386,466.01
Revenues Over/Under Expenses	8,300,416.50	1,683,405.27	1,355,482.60	11,339,304.37
Total Equity and Current Surplus (Deficit):	112,371,166.85	32,586,011.28	10,950,403.29	155,907,581.42
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 165,315,567.69	\$ 44,299,396.23	\$ 189,382,301.97	\$ 398,997,265.89



Revenue and Expense Budget-to-Actual by Category
Month Ended March 31, 2025
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	\$ 1,024,592.77	\$ 15,528,870.35	\$ 18,820,000.00	\$ -	\$ -	\$ -	\$ 298,780.73	\$ 910,860.12	\$ 1,172,000.00	\$ 19,992,000.00	\$ 3,552,269.53
Meter Charges	942,531.39	7,943,113.81	10,685,000.00	-	-	-	-	-	-	10,685,000.00	2,741,886.19
Penalties	50,678.16	450,819.86	416,000.00	3,469.07	47,751.73	110,000.00	3,920.96	3,920.96	60,000.00	586,000.00	83,507.45
Wastewater System Charges	-	-	-	545,331.48	5,003,653.18	6,515,000.00	-	-	-	6,515,000.00	1,511,346.82
Wastewater Treatment Charges	-	-	-	-	-	-	1,015,637.91	9,488,164.35	12,333,000.00	12,333,000.00	2,844,835.65
Other Operating Revenue	133,104.07	2,297,826.71	365,000.00	28,996.56	848,077.51	5,000.00	26,141.44	1,200,842.94	1,010,000.00	1,380,000.00	(2,966,747.16)
Non Operating Revenue	53,574.56	755,060.50	520,000.00	16,668.77	153,572.37	100,000.00	-	93,235.99	280,000.00	900,000.00	(101,868.86)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,204,480.95	26,975,691.23	30,806,000.00	594,465.88	6,053,054.79	6,730,000.00	1,344,481.04	11,697,024.36	14,855,000.00	52,391,000.00	7,665,229.62
Expense by Category											
Labor	464,996.65	4,405,075.94	6,534,400.00	129,028.10	1,234,135.91	1,826,600.00	76,422.50	718,745.93	1,000,000.00	9,361,000.00	3,003,042.22
Benefits	159,511.44	2,340,746.03	3,017,900.00	42,296.36	595,529.10	809,100.00	27,899.55	363,991.04	448,000.00	4,275,000.00	974,733.83
Contract Services	351,625.24	4,116,790.89	5,781,900.00	106,218.97	1,258,377.75	1,875,850.00	251,873.58	2,900,684.63	5,943,000.00	13,600,750.00	5,324,896.73
Professional Development	13,885.25	178,681.08	317,200.00	3,867.91	62,297.17	117,800.00	2,748.70	12,454.03	12,000.00	447,000.00	193,567.72
Overtime	44,706.12	447,122.27	633,400.00	3,153.84	22,944.07	26,600.00	26,177.75	273,208.08	310,000.00	970,000.00	226,725.58
Materials and Supplies	76,721.84	1,313,141.77	1,928,200.00	13,215.03	146,629.95	179,050.00	97,553.86	659,786.13	335,000.00	2,442,250.00	322,692.15
Utilities	65,044.69	2,360,615.79	4,067,000.00	18,140.38	189,402.73	301,000.00	221,271.18	2,318,416.96	2,481,000.00	6,849,000.00	1,980,564.52
Temporary Labor	1,925.68	14,149.84	122,500.00	825.29	6,064.28	52,500.00	7,775.34	59,405.08	143,000.00	318,000.00	238,380.80
Other	263,463.90	2,115,232.96	1,909,900.00	111,709.16	663,520.34	782,100.00	-	-	-	2,692,000.00	(86,753.30)
Standby	5,809.66	64,156.67	87,500.00	341.20	3,550.33	4,500.00	5,698.82	59,863.88	65,000.00	157,000.00	29,429.12
Water Supply	600.00	363,797.94	833,000.00	-	-	-	-	-	-	833,000.00	469,202.06
Debt Service	111,468.00	1,648,766.00	2,662,000.00	48,144.00	271,996.75	482,000.00	-	7,170,198.49	7,731,000.00	10,875,000.00	7,300,688.81
Capital Improvement	180,035.00	504,835.74	1,328,000.00	-	-	-	-	-	-	1,328,000.00	823,164.26
Capital Outlay	50,171.55	436,997.55	903,000.00	10,635.45	90,201.14	159,000.00	-	16,437.56	81,000.00	1,143,000.00	599,363.75
Accounting Income Add back	(180,035.00)	(1,634,835.74)	-	-	(175,000.00)	-	-	(4,211,650.05)	-	-	504,835.74
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	1,609,930.02	18,675,274.73	30,125,900.00	487,575.69	4,369,649.52	6,616,100.00	717,421.28	10,341,541.76	18,549,000.00	55,291,000.00	21,904,533.99
Total Surplus (Deficit):	\$ 594,550.93	\$ 8,300,416.50	\$ 680,100.00	\$ 106,890.19	\$ 1,683,405.27	\$ 113,900.00	\$ 627,059.76	\$ 1,355,482.60	\$ (3,694,000.00)	\$ (2,900,000.00)	\$ (14,239,304.37)



Revenue and Expense Budget-to-Actual by Program
Month Ended March 31, 2025
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	\$ 1,024,592.77	\$ 15,528,870.35	\$ 18,820,000.00	\$ -	\$ -	\$ -	\$ 298,780.73	\$ 910,860.12	\$ 1,172,000.00	\$ 19,992,000.00	\$ 3,552,269.53
Meter Charges	942,531.39	7,943,113.81	10,685,000.00	-	-	-	-	-	-	10,685,000.00	2,741,886.19
Penalties	50,678.16	450,819.86	416,000.00	3,469.07	47,751.73	110,000.00	3,920.96	3,920.96	60,000.00	586,000.00	83,507.45
Wastewater System Charges	-	-	-	545,331.48	5,003,653.18	6,515,000.00	-	-	-	6,515,000.00	1,511,346.82
Wastewater Treatment Charges	-	-	-	-	-	-	1,015,637.91	9,488,164.35	12,333,000.00	12,333,000.00	2,844,835.65
Other Operating Revenue	133,104.07	2,297,826.71	365,000.00	28,996.56	848,077.51	5,000.00	26,141.44	1,200,842.94	1,010,000.00	1,380,000.00	(2,966,747.16)
Non Operating Revenue	53,574.56	755,060.50	520,000.00	16,668.77	153,572.37	100,000.00	-	93,235.99	280,000.00	900,000.00	(101,868.86)
Benefits	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,204,480.95	26,975,691.23	30,806,000.00	594,465.88	6,053,054.79	6,730,000.00	1,344,481.04	11,697,024.36	14,855,000.00	52,391,000.00	7,665,229.62
1000 - Governing Board	13,511.74	127,638.78	228,200.00	5,436.31	52,286.72	97,800.00	-	-	-	326,000.00	146,074.50
2000 - General Administration	54,629.66	645,942.68	890,400.00	22,355.56	268,383.38	381,600.00	-	-	-	1,272,000.00	357,673.94
2100 - Human Resources	309,332.19	2,465,931.83	2,506,000.00	132,535.92	839,872.51	1,074,000.00	-	-	-	3,580,000.00	274,195.66
2200 - Public Affairs	56,706.76	598,370.98	1,059,100.00	24,166.20	240,291.41	453,900.00	-	-	-	1,513,000.00	674,337.61
2300 - Conservation	21,281.32	317,913.94	631,000.00	-	-	-	-	-	-	631,000.00	313,086.06
3000 - Finance & Accounting	62,442.98	727,919.56	993,300.00	26,515.70	310,911.46	425,700.00	-	-	-	1,419,000.00	380,168.98
3200 - Information Technology	83,239.53	1,029,791.04	1,311,800.00	35,674.01	440,903.65	562,200.00	-	-	-	1,874,000.00	403,305.31
3300 - Customer Service	109,848.62	1,172,399.07	1,548,400.00	46,673.07	499,706.07	663,600.00	-	-	-	2,212,000.00	539,894.86
3400 - Meter Services	19,265.89	218,070.84	306,000.00	-	-	-	-	-	-	306,000.00	87,929.16
4000 - Engineering	65,149.42	471,890.34	854,700.00	18,237.21	196,180.53	381,300.00	-	-	-	1,236,000.00	567,929.13
5000 - Water Production	134,394.61	3,781,788.29	6,185,000.00	-	-	-	-	-	-	6,185,000.00	2,403,211.71
5100 - Water Treatment	58,879.81	1,109,363.00	1,609,000.00	-	-	-	-	-	-	1,609,000.00	499,637.00
5200 - Water Quality	32,089.91	367,049.84	602,000.00	-	-	-	-	-	-	602,000.00	234,950.16
6000 - Maintenance Administration	27,834.95	301,889.67	419,400.00	3,087.54	34,946.20	46,600.00	-	-	-	466,000.00	129,164.13
6100 - Water Maintenance	223,680.53	2,588,679.57	3,927,000.00	-	-	-	-	-	-	3,927,000.00	1,338,320.43
6200 - Wastewater Collection	-	-	-	43,843.36	603,312.11	962,000.00	-	-	-	962,000.00	358,687.89
6300 - Water Reclamation	-	-	-	-	-	-	717,421.28	7,360,546.32	10,737,000.00	10,737,000.00	3,376,453.68
7000 - Facilities Maintenance	117,948.80	1,297,013.11	1,527,400.00	45,434.08	484,611.68	654,600.00	-	6,009.44	-	2,182,000.00	394,365.77
7100 - Fleet Maintenance	58,053.75	497,858.64	634,200.00	24,837.28	211,045.91	271,800.00	-	-	-	906,000.00	197,095.45
8000 - Capital	161,639.55	955,763.55	4,893,000.00	58,779.45	187,197.89	641,000.00	-	2,974,986.00	7,812,000.00	13,346,000.00	9,228,052.56
Total Surplus (Deficit):	\$ 594,550.93	\$ 8,300,416.50	\$ 680,100.00	\$ 106,890.19	\$ 1,683,405.27	\$ 113,900.00	\$ 627,059.76	\$ 1,355,482.60	\$ (3,694,000.00)	\$ (2,900,000.00)	\$ (14,239,304.37)



Program Expense Detail Budget-to-Actual
Month Ended March 31, 2025
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	\$ 1,024,592.77	\$ 15,528,870.35	\$ 18,820,000.00	\$ -	\$ -	\$ -	\$ 298,780.73	\$ 910,860.12	\$ 1,172,000.00	\$ 19,992,000.00	\$ 3,552,269.53
Meter Charges	942,531.39	7,943,113.81	10,685,000.00	-	-	-	-	-	-	10,685,000.00	2,741,886.19
Penalties	50,678.16	450,819.86	416,000.00	3,469.07	47,751.73	110,000.00	3,920.96	3,920.96	60,000.00	586,000.00	83,507.45
Wastewater System Charges	-	-	-	545,331.48	5,003,653.18	6,515,000.00	-	-	-	6,515,000.00	1,511,346.82
Wastewater Treatment Charges	-	-	-	-	-	-	1,015,637.91	9,488,164.35	12,333,000.00	12,333,000.00	2,844,835.65
Other Operating Revenue	133,104.07	2,297,826.71	365,000.00	28,996.56	848,077.51	5,000.00	26,141.44	1,200,842.94	1,010,000.00	1,380,000.00	(2,966,747.16)
Non Operating Revenue	53,574.56	755,060.50	520,000.00	16,668.77	153,572.37	100,000.00	-	93,235.99	280,000.00	900,000.00	(101,868.86)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,204,480.95	26,975,691.23	30,806,000.00	594,465.88	6,053,054.79	6,730,000.00	1,344,481.04	11,697,024.36	14,855,000.00	52,391,000.00	7,665,229.62
Program: 1000 - Governing Board											
Labor	\$ 7,813.90	\$ 62,387.18	\$ 99,400.00	\$ 3,348.80	\$ 26,737.32	\$ 42,600.00	\$ -	\$ -	\$ -	\$ 142,000.00	\$ 52,875.50
Benefits	4,574.01	47,327.95	63,000.00	1,960.29	20,283.40	27,000.00	-	-	-	90,000.00	22,388.65
Materials and Supplies	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	-	2,642.65	39,200.00	-	1,118.25	16,800.00	-	-	-	56,000.00	52,239.10
Professional Development	1,123.83	15,281.00	24,500.00	127.22	4,147.75	10,500.00	-	-	-	35,000.00	15,571.25
Program: 1000 - Governing Board Total:	13,511.74	127,638.78	228,200.00	5,436.31	52,286.72	97,800.00	-	-	-	326,000.00	146,074.50
Program: 2000 - General Administration											
Labor	31,493.57	321,578.34	434,700.00	13,497.23	137,818.96	186,300.00	-	-	-	621,000.00	161,602.70
Temporary Labor	1,925.68	14,149.84	21,000.00	825.29	6,064.28	9,000.00	-	-	-	30,000.00	9,785.88
Overtime	189.08	1,830.12	2,800.00	81.03	784.33	1,200.00	-	-	-	4,000.00	1,385.55
Benefits	11,337.60	150,593.63	186,900.00	3,801.86	56,091.25	80,100.00	-	-	-	267,000.00	60,315.12
Materials and Supplies	61.10	634.31	4,200.00	26.18	271.82	1,800.00	-	-	-	6,000.00	5,093.87
Contract Services	6,586.80	87,920.06	130,200.00	2,822.91	37,680.02	55,800.00	-	-	-	186,000.00	60,399.92
Utilities	284.87	1,753.20	2,800.00	122.09	751.38	1,200.00	-	-	-	4,000.00	1,495.42
Professional Development	2,750.96	67,483.18	107,800.00	1,178.97	28,921.34	46,200.00	-	-	-	154,000.00	57,595.48
Program: 2000 - General Administration Total:	54,629.66	645,942.68	890,400.00	22,355.56	268,383.38	381,600.00	-	-	-	1,272,000.00	357,673.94
Program: 2100 - Human Resources											
Labor	18,012.74	172,262.06	247,100.00	7,719.74	73,826.54	105,900.00	-	-	-	353,000.00	106,911.40
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	55.31	760.56	2,100.00	23.71	325.97	900.00	-	-	-	3,000.00	1,913.47
Benefits	5,452.10	117,706.82	149,800.00	2,336.56	50,413.34	64,200.00	-	-	-	214,000.00	45,879.84
Materials and Supplies	-	442.15	3,500.00	-	189.48	1,500.00	-	-	-	5,000.00	4,368.37
Contract Services	24,806.19	103,274.61	239,400.00	10,631.21	44,260.51	102,600.00	-	-	-	342,000.00	194,464.88
Utilities	167.42	658.70	1,400.00	71.76	282.30	600.00	-	-	-	2,000.00	1,059.00
Professional Development	183.71	21,955.13	42,000.00	43.78	7,054.03	18,000.00	-	-	-	60,000.00	30,990.84
Other	260,654.72	2,048,871.80	1,820,700.00	111,709.16	663,520.34	780,300.00	-	-	-	2,601,000.00	(111,392.14)
Program: 2100 - Human Resources Total:	309,332.19	2,465,931.83	2,506,000.00	132,535.92	839,872.51	1,074,000.00	-	-	-	3,580,000.00	274,195.66
Program: 2200 - Public Affairs											
Labor	22,468.30	212,195.78	361,900.00	9,629.30	91,155.42	155,100.00	-	-	-	517,000.00	213,648.80
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	580.80	4,959.19	11,900.00	248.91	2,125.34	5,100.00	-	-	-	17,000.00	9,915.47
Benefits	5,033.48	72,788.30	107,100.00	2,157.12	31,196.53	45,900.00	-	-	-	153,000.00	49,015.17
Materials and Supplies	2,542.09	22,064.57	67,200.00	2,073.04	10,439.82	28,800.00	-	-	-	96,000.00	63,495.61
Contract Services	21,352.54	258,596.77	443,100.00	8,030.89	93,474.45	189,900.00	-	-	-	633,000.00	280,928.78
Utilities	443.30	5,651.64	24,500.00	189.98	2,422.12	10,500.00	-	-	-	35,000.00	26,926.24
Professional Development	4,286.25	22,114.73	43,400.00	1,836.96	9,477.73	18,600.00	-	-	-	62,000.00	30,407.54
Program: 2200 - Public Affairs Total:	56,706.76	598,370.98	1,059,100.00	24,166.20	240,291.41	453,900.00	-	-	-	1,513,000.00	674,337.61
Program: 2300 - Conservation											
Labor	8,934.40	85,876.80	123,000.00	-	-	-	-	-	-	123,000.00	37,123.20
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	251.28	3,811.08	7,000.00	-	-	-	-	-	-	7,000.00	3,188.92
Benefits	3,164.93	28,966.16	44,000.00	-	-	-	-	-	-	44,000.00	15,033.84
Materials and Supplies	408.31	30,404.89	63,000.00	-	-	-	-	-	-	63,000.00	32,595.11
Contract Services	2,640.68	83,392.71	271,000.00	-	-	-	-	-	-	271,000.00	187,607.29
Utilities	93.14	8,168.64	26,000.00	-	-	-	-	-	-	26,000.00	17,831.36
Professional Development	2,993.00	10,810.72	12,000.00	-	-	-	-	-	-	12,000.00	1,189.28
Other	2,795.58	66,482.94	85,000.00	-	-	-	-	-	-	85,000.00	18,517.06
Program: 2300 - Conservation Total:	21,281.32	317,913.94	631,000.00	-	-	-	-	-	-	631,000.00	313,086.06
Program: 3000 - Finance & Accounting											
Labor	42,059.92	400,066.00	576,100.00	18,025.69	171,028.48	246,900.00	-	-	-	823,000.00	251,905.52
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,254.50	8,830.44	9,100.00	537.63	3,784.41	3,900.00	-	-	-	13,000.00	385.15
Benefits	12,816.37	206,535.11	268,100.00	5,492.69	90,025.78	114,900.00	-	-	-	383,000.00	86,439.11
Materials and Supplies	238.44	5,299.10	4,900.00	102.18	2,271.00	2,100.00	-	-	-	7,000.00	(570.10)
Contract Services	4,280.94	92,641.32	112,000.00	1,589.17	37,567.11	48,000.00	-	-	-	160,000.00	29,791.57
Utilities	308.21	1,103.33	2,800.00	132.08	472.85	1,200.00	-	-	-	4,000.00	2,423.82
Professional Development	1,484.60	13,444.26	20,300.00	636.26	5,761.83	8,700.00	-	-	-	29,000.00	9,793.91
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance & Accounting Total:	62,442.98	727,919.56	993,300.00	26,515.70	310,911.46	425,700.00	-	-	-	1,419,000.00	380,168.98



Program Expense Detail Budget-to-Actual
Month Ended March 31, 2025
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Program: 3200 - Information Technology											
Labor	24,814.72	239,224.79	340,900.00	10,634.88	102,096.41	146,100.00	-	-	-	487,000.00	145,678.80
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	9,275.33	173,285.20	196,000.00	3,975.07	74,258.26	84,000.00	-	-	-	280,000.00	32,456.54
Materials and Supplies	4,203.52	50,631.81	59,500.00	1,801.48	21,699.24	25,500.00	-	-	-	85,000.00	12,668.95
Contract Services	43,954.84	554,946.79	703,500.00	18,837.81	237,834.39	301,500.00	-	-	-	1,005,000.00	212,218.82
Utilities	991.12	11,614.95	8,400.00	424.77	4,977.85	3,600.00	-	-	-	12,000.00	(4,592.80)
Professional Development	-	87.50	3,500.00	-	37.50	1,500.00	-	-	-	5,000.00	4,875.00
Program: 3200 - Information Technology Total:	83,239.53	1,029,791.04	1,311,800.00	35,674.01	440,903.65	562,200.00	-	-	-	1,874,000.00	403,305.31
Program: 3300 - Customer Service											
Labor	33,119.26	334,789.39	480,200.00	14,193.98	144,252.32	205,800.00	-	-	-	686,000.00	206,958.29
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	116.33	5,548.70	4,900.00	49.86	2,377.98	2,100.00	-	-	-	7,000.00	(926.68)
Benefits	13,015.54	178,235.66	227,500.00	5,577.83	76,394.74	97,500.00	-	-	-	325,000.00	70,369.60
Materials and Supplies	109.32	990.07	4,900.00	46.84	424.32	2,100.00	-	-	-	7,000.00	5,585.61
Contract Services	46,138.72	540,245.39	702,800.00	19,773.76	231,533.78	301,200.00	-	-	-	1,004,000.00	232,220.83
Utilities	17,268.93	104,415.75	112,700.00	7,002.12	42,979.91	48,300.00	-	-	-	161,000.00	13,604.34
Professional Development	66.92	4,067.04	11,200.00	28.68	1,743.02	4,800.00	-	-	-	16,000.00	10,189.94
Other	13.60	4,107.07	4,200.00	-	-	1,800.00	-	-	-	6,000.00	1,892.93
Program: 3300 - Customer Service Total:	109,848.62	1,172,399.07	1,548,400.00	46,673.07	499,706.07	663,600.00	-	-	-	2,212,000.00	539,894.86
Program: 3400 - Meter Services											
Labor	13,168.00	128,346.02	181,000.00	-	-	-	-	-	-	181,000.00	52,653.98
Overtime	-	2,499.87	6,000.00	-	-	-	-	-	-	6,000.00	3,500.13
Benefits	5,724.75	77,882.04	104,000.00	-	-	-	-	-	-	104,000.00	26,117.96
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	117.72	7,530.87	8,000.00	-	-	-	-	-	-	8,000.00	469.13
Utilities	255.42	1,812.04	3,000.00	-	-	-	-	-	-	3,000.00	1,187.96
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	19,265.89	218,070.84	306,000.00	-	-	-	-	-	-	306,000.00	87,929.16
Program: 4000 - Engineering											
Labor	32,541.02	309,731.82	460,600.00	13,946.18	132,313.72	197,400.00	-	-	-	658,000.00	215,954.46
Temporary Labor	-	-	101,500.00	-	-	43,500.00	-	-	-	145,000.00	145,000.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,966.58	70,294.87	107,800.00	3,414.01	30,139.22	46,200.00	-	-	-	154,000.00	53,565.91
Materials and Supplies	57.01	295.43	4,200.00	24.43	126.61	1,800.00	-	-	-	6,000.00	5,577.96
Contract Services	17,130.43	50,778.65	135,100.00	715.25	8,604.58	57,900.00	-	-	-	193,000.00	133,616.77
Utilities	7,416.97	33,711.23	33,600.00	121.30	21,962.82	29,400.00	-	-	-	63,000.00	7,325.95
Professional Development	37.41	7,078.34	11,900.00	16.04	3,033.58	5,100.00	-	-	-	17,000.00	6,888.08
Program: 4000 - Engineering Total:	65,149.42	471,890.34	854,700.00	18,237.21	196,180.53	381,300.00	-	-	-	1,236,000.00	567,929.13
Program: 5000 - Water Production											
Labor	63,688.34	603,180.06	884,000.00	-	-	-	-	-	-	884,000.00	280,819.94
Overtime	4,230.85	63,611.32	92,000.00	-	-	-	-	-	-	92,000.00	28,388.68
Standby	2,738.84	27,881.55	47,000.00	-	-	-	-	-	-	47,000.00	19,118.45
Benefits	19,371.99	302,771.73	396,000.00	-	-	-	-	-	-	396,000.00	93,228.27
Water Supply	600.00	363,797.94	833,000.00	-	-	-	-	-	-	833,000.00	469,202.06
Materials and Supplies	21,388.37	181,541.43	288,000.00	-	-	-	-	-	-	288,000.00	106,458.57
Contract Services	21,126.18	525,919.21	535,000.00	-	-	-	-	-	-	535,000.00	9,080.79
Utilities	752.80	1,710,126.74	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,388,873.26
Professional Development	497.24	2,958.31	11,000.00	-	-	-	-	-	-	11,000.00	8,041.69
Program: 5000 - Water Production Total:	134,394.61	3,781,788.29	6,185,000.00	-	-	-	-	-	-	6,185,000.00	2,403,211.71
Program: 5100 - Water Treatment											
Labor	22,012.80	210,246.61	304,000.00	-	-	-	-	-	-	304,000.00	93,753.39
Overtime	1,863.52	18,973.73	39,000.00	-	-	-	-	-	-	39,000.00	20,026.27
Benefits	6,526.56	146,861.23	179,000.00	-	-	-	-	-	-	179,000.00	32,138.77
Materials and Supplies	10,761.40	314,761.49	280,000.00	-	-	-	-	-	-	280,000.00	(34,761.49)
Contract Services	9,800.31	289,994.42	564,000.00	-	-	-	-	-	-	564,000.00	274,005.58
Utilities	7,915.22	128,525.52	243,000.00	-	-	-	-	-	-	243,000.00	114,474.48
Program: 5100 - Water Treatment Total:	58,879.81	1,109,363.00	1,609,000.00	-	-	-	-	-	-	1,609,000.00	499,637.00
Program: 5200 - Water Quality											
Labor	21,190.40	167,769.61	279,000.00	-	-	-	-	-	-	279,000.00	111,230.39
Overtime	-	2,340.47	12,000.00	-	-	-	-	-	-	12,000.00	9,659.53
Benefits	4,943.66	80,642.31	102,000.00	-	-	-	-	-	-	102,000.00	21,357.69
Materials and Supplies	945.56	12,999.55	25,000.00	-	-	-	-	-	-	25,000.00	12,000.45
Contract Services	4,595.29	101,178.06	178,000.00	-	-	-	-	-	-	178,000.00	76,821.94
Utilities	-	193.33	2,000.00	-	-	-	-	-	-	2,000.00	1,806.67
Professional Development	415.00	1,926.51	4,000.00	-	-	-	-	-	-	4,000.00	2,073.49
Program: 5200 - Water Quality Total:	32,089.91	367,049.84	602,000.00	-	-	-	-	-	-	602,000.00	234,950.16



Program Expense Detail Budget-to-Actual
Month Ended March 31, 2025
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Program: 6000 - Maintenance Administration											
Labor	14,795.64	142,449.14	196,200.00	1,643.96	16,322.38	21,800.00	-	-	-	218,000.00	59,228.48
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	604.59	1,800.00	-	67.17	200.00	-	-	-	2,000.00	1,328.24
Standby	3,070.82	36,275.12	40,500.00	341.20	3,550.33	4,500.00	-	-	-	45,000.00	5,174.55
Benefits	6,608.56	93,844.73	118,800.00	734.19	10,410.71	13,200.00	-	-	-	132,000.00	27,744.56
Materials and Supplies	-	145.38	2,700.00	-	-	300.00	-	-	-	3,000.00	2,854.62
Contract Services	49.20	1,349.76	2,700.00	5.48	368.07	300.00	-	-	-	3,000.00	1,282.17
Utilities	3,264.40	20,803.38	36,000.00	362.71	2,296.52	4,000.00	-	-	-	40,000.00	16,900.10
Professional Development	46.33	10,646.42	20,700.00	-	1,931.02	2,300.00	-	-	-	23,000.00	10,422.56
Other	-	(4,228.85)	-	-	-	-	-	-	-	-	4,228.85
Program: 6000 - Maintenance Administration Total:	27,834.95	301,889.67	419,400.00	3,087.54	34,946.20	46,600.00	-	-	-	466,000.00	129,164.13
Program: 6100 - Water Maintenance											
Labor	91,217.04	841,909.60	1,280,000.00	-	-	-	-	-	-	1,280,000.00	438,090.40
Overtime	33,087.81	320,521.03	435,000.00	-	-	-	-	-	-	435,000.00	114,478.97
Benefits	36,962.46	501,679.36	630,000.00	-	-	-	-	-	-	630,000.00	128,320.64
Materials and Supplies	17,591.28	539,095.87	947,000.00	-	-	-	-	-	-	947,000.00	407,904.13
Contract Services	44,821.94	385,470.74	635,000.00	-	-	-	-	-	-	635,000.00	249,529.26
Utilities	-	2.97	-	-	-	-	-	-	-	-	(2.97)
Program: 6100 - Water Maintenance Total:	223,680.53	2,588,679.57	3,927,000.00	-	-	-	-	-	-	3,927,000.00	1,338,320.43
Program: 6200 - Wastewater Collection											
Labor	-	-	-	28,816.94	264,860.86	396,000.00	-	-	-	396,000.00	131,139.14
Overtime	-	-	-	894.14	7,979.82	9,000.00	-	-	-	9,000.00	1,020.18
Benefits	-	-	-	9,959.35	117,181.77	177,000.00	-	-	-	177,000.00	59,818.23
Materials and Supplies	-	-	-	1,291.40	39,680.44	42,250.00	-	-	-	42,250.00	2,569.56
Contract Services	-	-	-	2,881.53	173,529.22	337,750.00	-	-	-	337,750.00	164,220.78
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	80.00	-	-	-	-	-	(80.00)
Program: 6200 - Wastewater Collection Total:	-	-	-	43,843.36	603,312.11	962,000.00	-	-	-	962,000.00	358,687.89
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	76,422.50	718,745.93	1,000,000.00	1,000,000.00	281,254.07
Temporary Labor	-	-	-	-	-	-	7,775.34	59,405.08	143,000.00	143,000.00	83,594.92
Overtime	-	-	-	-	-	-	26,177.75	273,208.08	310,000.00	310,000.00	36,791.92
Standby	-	-	-	-	-	-	5,698.82	59,863.88	65,000.00	65,000.00	5,136.12
Benefits	-	-	-	-	-	-	27,899.55	363,991.04	448,000.00	448,000.00	84,008.96
Materials and Supplies	-	-	-	-	-	-	97,553.86	659,786.13	335,000.00	335,000.00	(324,786.13)
Contract Services	-	-	-	-	-	-	251,873.58	2,900,684.63	5,943,000.00	5,943,000.00	3,042,315.37
Utilities	-	-	-	-	-	-	221,271.18	2,312,407.52	2,481,000.00	2,481,000.00	168,592.48
Professional Development	-	-	-	-	-	-	2,748.70	12,454.03	12,000.00	12,000.00	(454.03)
Program: 6300 - Water Reclamation Total:	-	-	-	-	-	-	717,421.28	7,360,546.32	10,737,000.00	10,737,000.00	3,376,453.68
Program: 7000 - Facilities Maintenance											
Labor	12,052.04	116,181.78	212,800.00	5,165.16	49,631.66	91,200.00	-	-	-	304,000.00	138,186.56
Overtime	2,605.59	7,985.92	9,800.00	1,116.68	3,422.54	4,200.00	-	-	-	14,000.00	2,591.54
Benefits	4,567.03	71,077.67	113,400.00	1,957.25	30,521.31	48,600.00	-	-	-	162,000.00	60,401.02
Materials and Supplies	11,530.94	54,898.73	42,000.00	4,941.86	29,201.52	18,000.00	-	-	-	60,000.00	(24,100.25)
Contract Services	72,357.35	833,118.07	872,200.00	27,274.00	307,639.73	373,800.00	-	-	-	1,246,000.00	105,242.20
Utilities	14,835.85	213,127.13	275,100.00	4,979.13	64,173.04	117,900.00	-	6,009.44	-	393,000.00	109,690.39
Professional Development	-	623.81	2,100.00	-	21.88	900.00	-	-	-	3,000.00	2,354.31
Program: 7000 - Facilities Maintenance Total:	117,948.80	1,297,013.11	1,527,400.00	45,434.08	484,611.68	654,600.00	-	6,009.44	-	2,182,000.00	394,365.77
Program: 7100 - Fleet Maintenance											
Labor	5,614.56	56,880.96	73,500.00	2,406.24	24,091.84	31,500.00	-	-	-	105,000.00	24,027.20
Overtime	526.36	5,605.81	2,100.00	225.59	2,402.48	900.00	-	-	-	3,000.00	(5,008.29)
Benefits	2,115.18	19,492.70	22,400.00	906.43	8,286.82	9,600.00	-	-	-	32,000.00	4,220.48
Materials and Supplies	6,884.50	98,936.99	126,000.00	2,907.62	42,325.70	54,000.00	-	-	-	180,000.00	38,737.31
Contract Services	31,866.11	197,790.81	210,700.00	13,656.96	84,767.64	90,300.00	-	-	-	301,000.00	18,441.55
Utilities	11,047.04	118,947.24	196,700.00	4,734.44	49,083.94	84,300.00	-	-	-	281,000.00	112,968.82
Professional Development	-	204.13	2,800.00	-	87.49	1,200.00	-	-	-	4,000.00	3,708.38
Program: 7100 - Fleet Maintenance Total:	58,053.75	497,858.64	634,200.00	24,837.28	211,045.91	271,800.00	-	-	-	906,000.00	197,095.45
Program: 8000 - Capital											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service	111,468.00	1,648,766.00	2,662,000.00	48,144.00	271,996.75	482,000.00	-	7,170,198.49	7,731,000.00	10,875,000.00	1,784,038.76
Capital Improvement	180,035.00	504,835.74	1,328,000.00	-	-	-	-	-	-	1,328,000.00	823,164.26
Capital Outlay	50,171.55	436,997.55	903,000.00	10,635.45	90,201.14	159,000.00	-	16,437.56	81,000.00	1,143,000.00	599,363.79
Accounting Income Add back	(180,035.00)	(1,634,835.74)	-	-	(175,000.00)	-	-	(4,211,650.05)	-	-	6,021,485.79
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	161,639.55	955,763.55	4,893,000.00	58,779.45	187,197.89	641,000.00	-	2,974,986.00	7,812,000.00	13,346,000.00	9,228,052.56
Total Surplus (Deficit):	\$ 594,550.93	\$ 8,300,416.50	\$ 680,100.00	\$ 106,890.19	\$ 1,683,405.27	\$ 113,900.00	\$ 627,059.76	\$ 1,355,482.60	\$ (3,694,000.00)	\$ (2,900,000.00)	\$ (14,239,304.37)