



# **Combining Schedule of Net Position As of January 31, 2025 Unaudited**

|                                                                 | WATER                    | WASTEWATER              | RECLAMATION              | DISTRICT TOTAL           |
|-----------------------------------------------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
| <b>Assets:</b>                                                  |                          |                         |                          |                          |
| <b>Current Assets:</b>                                          |                          |                         |                          |                          |
| Cash and Cash Equivalents                                       | \$ 1,136,495.85          | \$ 4,102,911.93         | \$ 4,021,689.24          | \$ 9,261,097.02          |
| Investments                                                     | 13,208,941.81            | 2,041,397.55            | -                        | 15,250,339.36            |
| Accounts Receivable, Net                                        | 5,293,046.00             | 351,017.49              | 667,029.83               | 6,311,093.32             |
| Other Receivables                                               | 9,178,727.25             | -                       | -                        | 9,178,727.25             |
| Due from Other Governments                                      | -                        | -                       | 4,062,011.35             | 4,062,011.35             |
| Inventory                                                       | 1,469,559.10             | 6,721.16                | -                        | 1,476,280.26             |
| Prepaid Expenses                                                | 721,355.65               | 42,012.11               | -                        | 763,367.76               |
| <b>Total Current Assets:</b>                                    | <b>31,008,125.66</b>     | <b>6,544,060.24</b>     | <b>8,750,730.42</b>      | <b>46,302,916.32</b>     |
| <b>Non-Current Assets:</b>                                      |                          |                         |                          |                          |
| Restricted Cash and Cash Equivalents                            | 7,748,440.07             | 3,943,424.42            | 3,630,159.00             | 15,322,023.49            |
| Capital Assets not being Depreciated                            | 7,885,929.61             | 2,861,780.97            | 83,961.03                | 10,831,671.61            |
| Capital Assets, Net                                             | 109,496,157.95           | 27,884,535.08           | 176,049,146.27           | 313,429,839.30           |
| <b>Total Non-Current Assets:</b>                                | <b>125,130,527.63</b>    | <b>34,689,740.47</b>    | <b>179,763,266.30</b>    | <b>339,583,534.40</b>    |
| <b>Total Assets:</b>                                            | <b>156,138,653.29</b>    | <b>41,233,800.71</b>    | <b>188,513,996.72</b>    | <b>385,886,450.72</b>    |
| <b>Deferred Outflow Of Resources</b>                            |                          |                         |                          |                          |
| 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             |
| <b>Total Assets and Deferred Outflows of Resources:</b>         | <b>162,517,487.52</b>    | <b>43,989,894.22</b>    | <b>188,513,996.72</b>    | <b>395,021,378.46</b>    |
| <b>Current Liabilities:</b>                                     |                          |                         |                          |                          |
| Accounts Payable and Accrued Expenses                           | 1,714,302.85             | 108,779.58              | 196,919.00               | 2,020,001.43             |
| Customer Service Deposits                                       | 1,510,309.02             | -                       | -                        | 1,510,309.02             |
| Construction Advances and Retentions                            | 180,561.39               | 2,326.48                | -                        | 182,887.87               |
| 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               |
| <b>Total Current Liabilities:</b>                               | <b>4,310,849.41</b>      | <b>227,799.84</b>       | <b>483,125.42</b>        | <b>5,021,774.67</b>      |
| <b>Non-Current Liabilities:</b>                                 |                          |                         |                          |                          |
| Compensated Absences, less current portion                      | 475,307.32               | 165,013.59              | 141,708.18               | 782,029.09               |
| Net Pension Liability                                           | 10,551,368.31            | 4,470,610.00            | -                        | 15,021,978.31            |
| 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                 |
| <b>Total Non-Current Liabilities:</b>                           | <b>46,504,763.51</b>     | <b>11,175,777.59</b>    | <b>177,944,123.26</b>    | <b>235,624,664.36</b>    |
| <b>Total Liabilities:</b>                                       | <b>50,815,612.92</b>     | <b>11,403,577.43</b>    | <b>178,427,248.68</b>    | <b>240,646,439.03</b>    |
| <b>Deferred Inflows Of Resources</b>                            |                          |                         |                          |                          |
| Deferred Inflows - Pensions                                     | 765,208.10               | 327,945.90              | -                        | 1,093,154.00             |
| <b>Total Liabilities and Deferred Inflows of Resources:</b>     | <b>51,580,821.02</b>     | <b>11,731,523.33</b>    | <b>178,427,248.68</b>    | <b>241,739,593.03</b>    |
| <b>Equity:</b>                                                  |                          |                         |                          |                          |
| Equity                                                          | 104,070,932.35           | 30,902,684.01           | 9,596,288.16             | 144,569,904.52           |
| <b>Total Beginning Equity:</b>                                  | <b>104,070,932.35</b>    | <b>30,902,684.01</b>    | <b>9,596,288.16</b>      | <b>144,569,904.52</b>    |
| Total Revenue                                                   | 22,537,810.65            | 4,877,469.09            | 9,242,832.79             | 36,658,112.53            |
| Total Expense                                                   | 15,672,076.50            | 3,521,782.21            | 8,752,372.91             | 27,946,231.62            |
| <b>Revenues Over/Under Expenses</b>                             | <b>6,865,734.15</b>      | <b>1,355,686.88</b>     | <b>490,459.88</b>        | <b>8,711,880.91</b>      |
| <b>Total Equity and Current Surplus (Deficit):</b>              | <b>110,936,666.50</b>    | <b>32,258,370.89</b>    | <b>10,086,748.04</b>     | <b>153,281,785.43</b>    |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b>\$ 162,517,487.52</b> | <b>\$ 43,989,894.22</b> | <b>\$ 188,513,996.72</b> | <b>\$ 395,021,378.46</b> |



**Revenue and Expense Budget-to-Actual by Category**  
**Month Ended January 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          |
| <b>Revenue</b>                  |                      |                        |                      |                      |                        |                      |                      |                      |                          |                          |                           |
| Water Sales                     | \$ 1,648,482.08      | \$ 13,339,458.40       | \$ 18,820,000.00     | \$ -                 | \$ -                   | \$ -                 | \$ -                 | \$ 616,326.73        | \$ 1,172,000.00          | \$ 19,992,000.00         | \$ 6,036,214.87           |
| Meter Charges                   | 869,753.98           | 6,059,032.36           | 10,685,000.00        | -                    | -                      | -                    | -                    | -                    | -                        | 10,685,000.00            | 4,625,967.64              |
| Penalties                       | 71,781.74            | 358,311.27             | 416,000.00           | 5,114.71             | 38,825.44              | 110,000.00           | -                    | -                    | 60,000.00                | 586,000.00               | 188,863.29                |
| Wastewater System Charges       | -                    | -                      | -                    | 556,928.32           | 3,913,290.27           | 6,515,000.00         | -                    | -                    | -                        | 6,515,000.00             | 2,601,709.73              |
| Wastewater Treatment Charges    | -                    | -                      | -                    | -                    | -                      | -                    | 1,052,127.10         | 7,457,831.46         | 12,333,000.00            | 12,333,000.00            | 4,875,168.54              |
| Other Operating Revenue         | 322,157.18           | 2,039,960.48           | 365,000.00           | 112,633.91           | 784,341.18             | 5,000.00             | 116,102.59           | 1,075,438.61         | 1,010,000.00             | 1,380,000.00             | (2,519,740.27)            |
| Non Operating Revenue           | 97,149.66            | 741,048.14             | 520,000.00           | 48,766.25            | 141,012.20             | 100,000.00           | 44,892.26            | 93,235.99            | 280,000.00               | 900,000.00               | (75,296.33)               |
| Gain or Loss on Disposition     | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| Benefits                        | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| Depreciation                    | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| <b>Revenue Total:</b>           | <b>3,009,324.64</b>  | <b>22,537,810.65</b>   | <b>30,806,000.00</b> | <b>723,443.19</b>    | <b>4,877,469.09</b>    | <b>6,730,000.00</b>  | <b>1,213,121.95</b>  | <b>9,242,832.79</b>  | <b>14,855,000.00</b>     | <b>52,391,000.00</b>     | <b>15,732,887.47</b>      |
| <b>Expense by Category</b>      |                      |                        |                      |                      |                        |                      |                      |                      |                          |                          |                           |
| Labor                           | 682,007.93           | 3,481,532.23           | 6,534,400.00         | 191,114.16           | 974,201.65             | 1,826,600.00         | 115,339.95           | 558,400.94           | 1,000,000.00             | 9,361,000.00             | 4,346,865.18              |
| Benefits                        | 190,554.27           | 2,022,349.34           | 3,017,900.00         | 49,260.36            | 511,590.20             | 809,100.00           | 34,368.21            | 308,094.82           | 448,000.00               | 4,275,000.00             | 1,432,965.64              |
| Contract Services               | 610,841.01           | 3,417,057.36           | 5,781,900.00         | 102,731.38           | 1,031,982.87           | 1,875,850.00         | 10,491.87            | 2,087,358.18         | 5,943,000.00             | 13,600,750.00            | 7,064,351.59              |
| Professional Development        | 14,272.31            | 147,171.78             | 317,200.00           | 3,537.10             | 52,449.94              | 117,800.00           | 618.80               | 7,498.18             | 12,000.00                | 447,000.00               | 239,880.10                |
| Overtime                        | 84,654.31            | 357,860.11             | 633,400.00           | 2,791.54             | 17,655.02              | 26,600.00            | 60,082.60            | 221,614.59           | 310,000.00               | 970,000.00               | 372,870.28                |
| Materials and Supplies          | 177,770.60           | 1,124,286.67           | 1,928,200.00         | 17,391.52            | 102,517.51             | 179,050.00           | 9,597.18             | 624,871.95           | 335,000.00               | 2,442,250.00             | 590,573.87                |
| Utilities                       | 171,232.82           | 2,072,910.65           | 4,067,000.00         | 20,548.68            | 153,665.21             | 301,000.00           | 204,375.28           | 1,893,328.96         | 2,481,000.00             | 6,849,000.00             | 2,729,095.18              |
| Temporary Labor                 | 3,363.79             | 12,716.87              | 122,500.00           | 1,441.63             | 5,450.13               | 52,500.00            | 15,123.20            | 27,711.96            | 143,000.00               | 318,000.00               | 272,121.04                |
| Other                           | 20,388.29            | 1,830,862.95           | 1,909,900.00         | 2,980.77             | 542,855.01             | 782,100.00           | -                    | -                    | -                        | 2,692,000.00             | 318,282.04                |
| Standby                         | 14,212.58            | 52,533.86              | 87,500.00            | 859.07               | 2,862.56               | 4,500.00             | 11,362.11            | 48,507.33            | 65,000.00                | 157,000.00               | 53,096.25                 |
| Water Supply                    | 225,056.20           | 363,025.44             | 833,000.00           | -                    | -                      | -                    | -                    | -                    | -                        | 833,000.00               | 469,974.56                |
| Debt Service                    | -                    | 407,298.00             | 2,662,000.00         | -                    | 48,852.75              | 482,000.00           | -                    | 2,958,548.44         | 7,731,000.00             | 10,875,000.00            | 7,460,300.81              |
| Capital Improvement             | 35,550.00            | 324,800.74             | 1,328,000.00         | -                    | -                      | -                    | -                    | -                    | -                        | 1,328,000.00             | 1,003,199.26              |
| Capital Outlay                  | 55,481.47            | 382,471.24             | 903,000.00           | 23,777.77            | 77,699.36              | 159,000.00           | -                    | 16,437.56            | 81,000.00                | 1,143,000.00             | 666,391.84                |
| Accounting Income Add back      | (35,550.00)          | (324,800.74)           | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | 324,800.74                |
| Transfer to Reserves            | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| Transfer from Reserves          | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| <b>Expense Total:</b>           | <b>2,249,835.58</b>  | <b>15,672,076.50</b>   | <b>30,125,900.00</b> | <b>416,433.98</b>    | <b>3,521,782.21</b>    | <b>6,616,100.00</b>  | <b>461,359.20</b>    | <b>8,752,372.91</b>  | <b>18,549,000.00</b>     | <b>55,291,000.00</b>     | <b>27,344,768.38</b>      |
| <b>Total Surplus (Deficit):</b> | <b>\$ 759,489.06</b> | <b>\$ 6,865,734.15</b> | <b>\$ 680,100.00</b> | <b>\$ 307,009.21</b> | <b>\$ 1,355,686.88</b> | <b>\$ 113,900.00</b> | <b>\$ 751,762.75</b> | <b>\$ 490,459.88</b> | <b>\$ (3,694,000.00)</b> | <b>\$ (2,900,000.00)</b> | <b>\$ (11,611,880.91)</b> |



**Revenue and Expense Budget-to-Actual by Program**  
**Month Ended January 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          |
| <b>Revenue</b>                    |                      |                        |                      |                      |                        |                      |                      |                      |                          |                          |                           |
| Water Sales                       | \$ 1,648,482.08      | \$ 13,339,458.40       | \$ 18,820,000.00     | \$ -                 | \$ -                   | \$ -                 | \$ -                 | \$ 616,326.73        | \$ 1,172,000.00          | \$ 19,992,000.00         | \$ 6,036,214.87           |
| Meter Charges                     | 869,753.98           | 6,059,032.36           | 10,685,000.00        | -                    | -                      | -                    | -                    | -                    | -                        | 10,685,000.00            | 4,625,967.64              |
| Penalties                         | 71,781.74            | 358,311.27             | 416,000.00           | 5,114.71             | 38,825.44              | 110,000.00           | -                    | -                    | 60,000.00                | 586,000.00               | 188,863.29                |
| Wastewater System Charges         | -                    | -                      | -                    | 556,928.32           | 3,913,290.27           | 6,515,000.00         | -                    | -                    | -                        | 6,515,000.00             | 2,601,709.73              |
| Wastewater Treatment Charges      | -                    | -                      | -                    | -                    | -                      | -                    | 1,052,127.10         | 7,457,831.46         | 12,333,000.00            | 12,333,000.00            | 4,875,168.54              |
| Other Operating Revenue           | 322,157.18           | 2,039,960.48           | 365,000.00           | 112,633.91           | 784,341.18             | 5,000.00             | 116,102.59           | 1,075,438.61         | 1,010,000.00             | 1,380,000.00             | (2,519,740.27)            |
| Non Operating Revenue             | 97,149.66            | 741,048.14             | 520,000.00           | 48,766.25            | 141,012.20             | 100,000.00           | 44,892.26            | 93,235.99            | 280,000.00               | 900,000.00               | (75,296.33)               |
| Benefits                          | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| <b>Revenue Total:</b>             | <b>3,009,324.64</b>  | <b>22,537,810.65</b>   | <b>30,806,000.00</b> | <b>723,443.19</b>    | <b>4,877,469.09</b>    | <b>6,730,000.00</b>  | <b>1,213,121.95</b>  | <b>9,242,832.79</b>  | <b>14,855,000.00</b>     | <b>52,391,000.00</b>     | <b>15,732,887.47</b>      |
| 1000 - Governing Board            | 14,036.44            | 101,182.74             | 228,200.00           | 5,444.35             | 41,448.91              | 97,800.00            | -                    | -                    | -                        | 326,000.00               | 183,368.35                |
| 2000 - General Administration     | 71,946.10            | 525,984.26             | 890,400.00           | 29,776.78            | 219,086.86             | 381,600.00           | -                    | -                    | -                        | 1,272,000.00             | 526,928.88                |
| 2100 - Human Resources            | 44,039.71            | 2,098,260.30           | 2,506,000.00         | 18,874.03            | 682,334.10             | 1,074,000.00         | -                    | -                    | -                        | 3,580,000.00             | 799,405.60                |
| 2200 - Public Affairs             | 64,067.22            | 472,987.77             | 1,059,100.00         | 30,941.43            | 186,692.59             | 453,900.00           | -                    | -                    | -                        | 1,513,000.00             | 853,319.64                |
| 2300 - Conservation               | 35,136.17            | 275,425.43             | 631,000.00           | -                    | -                      | -                    | -                    | -                    | -                        | 631,000.00               | 355,574.57                |
| 3000 - Finance & Accounting       | 85,665.70            | 594,084.75             | 993,300.00           | 36,694.39            | 254,259.00             | 425,700.00           | -                    | -                    | -                        | 1,419,000.00             | 570,656.25                |
| 3200 - Information Technology     | 122,707.17           | 843,770.36             | 1,311,800.00         | 52,588.72            | 361,180.72             | 562,200.00           | -                    | -                    | -                        | 1,874,000.00             | 669,048.92                |
| 3300 - Customer Service           | 135,697.46           | 953,665.77             | 1,548,400.00         | 58,107.32            | 406,372.12             | 663,600.00           | -                    | -                    | -                        | 2,212,000.00             | 851,962.11                |
| 3400 - Meter Services             | 28,016.23            | 179,765.56             | 306,000.00           | -                    | -                      | -                    | -                    | -                    | -                        | 306,000.00               | 126,234.44                |
| 4000 - Engineering                | 61,228.30            | 347,515.98             | 854,700.00           | 25,345.06            | 160,216.55             | 381,300.00           | -                    | -                    | -                        | 1,236,000.00             | 728,267.47                |
| 5000 - Water Production           | 629,836.39           | 3,346,523.63           | 6,185,000.00         | -                    | -                      | -                    | -                    | -                    | -                        | 6,185,000.00             | 2,838,476.37              |
| 5100 - Water Treatment            | 288,564.63           | 999,826.77             | 1,609,000.00         | -                    | -                      | -                    | -                    | -                    | -                        | 1,609,000.00             | 609,173.23                |
| 5200 - Water Quality              | 49,468.17            | 305,222.84             | 602,000.00           | -                    | -                      | -                    | -                    | -                    | -                        | 602,000.00               | 296,777.16                |
| 6000 - Maintenance Administration | 44,204.81            | 245,278.40             | 419,400.00           | 4,731.61             | 28,692.30              | 46,600.00            | -                    | -                    | -                        | 466,000.00               | 192,029.30                |
| 6100 - Water Maintenance          | 354,536.76           | 2,155,089.89           | 3,927,000.00         | -                    | -                      | -                    | -                    | -                    | -                        | 3,927,000.00             | 1,771,910.11              |
| 6200 - Wastewater Collection      | -                    | -                      | -                    | 66,198.27            | 496,485.57             | 962,000.00           | -                    | -                    | -                        | 962,000.00               | 465,514.43                |
| 6300 - Water Reclamation          | -                    | -                      | -                    | -                    | -                      | -                    | 455,349.76           | 5,771,377.47         | 10,737,000.00            | 10,737,000.00            | 4,965,622.53              |
| 7000 - Facilities Maintenance     | 100,042.60           | 1,062,228.24           | 1,527,400.00         | 37,921.84            | 399,814.33             | 654,600.00           | 6,009.44             | 6,009.44             | -                        | 2,182,000.00             | 713,947.99                |
| 7100 - Fleet Maintenance          | 65,160.25            | 375,494.57             | 634,200.00           | 26,032.41            | 158,647.05             | 271,800.00           | -                    | -                    | -                        | 906,000.00               | 371,858.38                |
| 8000 - Capital                    | 55,481.47            | 789,769.24             | 4,893,000.00         | 23,777.77            | 126,552.11             | 641,000.00           | -                    | 2,974,986.00         | 7,812,000.00             | 13,346,000.00            | 9,454,692.65              |
| <b>Total Surplus (Deficit):</b>   | <b>\$ 759,489.06</b> | <b>\$ 6,865,734.15</b> | <b>\$ 680,100.00</b> | <b>\$ 307,009.21</b> | <b>\$ 1,355,686.88</b> | <b>\$ 113,900.00</b> | <b>\$ 751,762.75</b> | <b>\$ 490,459.88</b> | <b>\$ (3,694,000.00)</b> | <b>\$ (2,900,000.00)</b> | <b>\$ (11,611,880.91)</b> |



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

|                                                        | WATER               |                      |                      | WASTEWATER        |                     |                     | RECLAMATION         |                     |                      | DISTRICT WIDE           |                      |
|--------------------------------------------------------|---------------------|----------------------|----------------------|-------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|----------------------|
|                                                        | MTD                 | YTD                  | ADOPTED<br>BUDGET    | MTD               | YTD                 | ADOPTED<br>BUDGET   | MTD                 | YTD                 | ADOPTED<br>BUDGET    | ADOPTED<br>TOTAL BUDGET | REMAINING<br>BUDGET  |
| <b>Revenue</b>                                         |                     |                      |                      |                   |                     |                     |                     |                     |                      |                         |                      |
| Water Sales                                            | \$ 1,648,482.08     | \$ 13,339,458.40     | \$ 18,820,000.00     | \$ -              | \$ -                | \$ -                | \$ -                | \$ 616,326.73       | \$ 1,172,000.00      | \$ 19,992,000.00        | \$ 6,036,214.87      |
| Meter Charges                                          | 869,753.98          | 6,059,032.36         | 10,685,000.00        | -                 | -                   | -                   | -                   | -                   | -                    | 10,685,000.00           | 4,625,967.64         |
| Penalties                                              | 71,781.74           | 358,311.27           | 416,000.00           | 5,114.71          | 38,825.44           | 110,000.00          | -                   | -                   | 60,000.00            | 586,000.00              | 188,863.29           |
| Wastewater System Charges                              | -                   | -                    | -                    | 556,928.32        | 3,913,290.27        | 6,515,000.00        | -                   | -                   | -                    | 6,515,000.00            | 2,601,709.73         |
| Wastewater Treatment Charges                           | -                   | -                    | -                    | -                 | -                   | -                   | 1,052,127.10        | 7,457,831.46        | 12,333,000.00        | 12,333,000.00           | 4,875,168.54         |
| Other Operating Revenue                                | 322,157.18          | 2,039,960.48         | 365,000.00           | 112,633.91        | 784,341.18          | 5,000.00            | 116,102.59          | 1,075,438.61        | 1,010,000.00         | 1,380,000.00            | (2,519,740.27)       |
| Non Operating Revenue                                  | 97,149.66           | 741,048.14           | 520,000.00           | 48,766.25         | 141,012.20          | 100,000.00          | 44,892.26           | 93,235.99           | 280,000.00           | 900,000.00              | (75,296.33)          |
| Gain or Loss on Disposition                            | -                   | -                    | -                    | -                 | -                   | -                   | -                   | -                   | -                    | -                       | -                    |
| Benefits                                               | -                   | -                    | -                    | -                 | -                   | -                   | -                   | -                   | -                    | -                       | -                    |
| Depreciation                                           | -                   | -                    | -                    | -                 | -                   | -                   | -                   | -                   | -                    | -                       | -                    |
| <b>Revenue Total:</b>                                  | <b>3,009,324.64</b> | <b>22,537,810.65</b> | <b>30,806,000.00</b> | <b>723,443.19</b> | <b>4,877,469.09</b> | <b>6,730,000.00</b> | <b>1,213,121.95</b> | <b>9,242,832.79</b> | <b>14,855,000.00</b> | <b>52,391,000.00</b>    | <b>15,732,887.47</b> |
| <b>Program: 1000 - Governing Board</b>                 |                     |                      |                      |                   |                     |                     |                     |                     |                      |                         |                      |
| Labor                                                  | \$ 6,424.76         | \$ 47,627.61         | \$ 99,400.00         | \$ 2,753.46       | \$ 20,411.79        | \$ 42,600.00        | \$ -                | \$ -                | \$ -                 | \$ 142,000.00           | \$ 73,960.60         |
| Benefits                                               | 4,467.73            | 38,246.37            | 63,000.00            | 1,914.75          | 16,391.27           | 27,000.00           | -                   | -                   | -                    | 90,000.00               | 35,362.36            |
| Materials and Supplies                                 | -                   | -                    | -                    | -                 | -                   | 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                               | 3,143.95            | 12,666.11            | 24,500.00            | 776.14            | 3,527.60            | 10,500.00           | -                   | -                   | -                    | 35,000.00               | 18,806.29            |
| <b>Program: 1000 - Governing Board Total:</b>          | <b>14,036.44</b>    | <b>101,182.74</b>    | <b>228,200.00</b>    | <b>5,444.35</b>   | <b>41,448.91</b>    | <b>97,800.00</b>    | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>326,000.00</b>       | <b>183,368.35</b>    |
| <b>Program: 2000 - General Administration</b>          |                     |                      |                      |                   |                     |                     |                     |                     |                      |                         |                      |
| Labor                                                  | 47,110.88           | 258,591.19           | 434,700.00           | 20,190.32         | 110,824.50          | 186,300.00          | -                   | -                   | -                    | 621,000.00              | 251,584.31           |
| Temporary Labor                                        | 913.79              | 10,266.87            | 21,000.00            | 391.63            | 4,400.13            | 9,000.00            | -                   | -                   | -                    | 30,000.00               | 15,333.00            |
| Overtime                                               | 229.60              | 1,546.50             | 2,800.00             | 98.40             | 662.78              | 1,200.00            | -                   | -                   | -                    | 4,000.00                | 1,790.72             |
| Benefits                                               | 13,144.99           | 127,868.73           | 186,900.00           | 4,576.36          | 48,466.19           | 80,100.00           | -                   | -                   | -                    | 267,000.00              | 90,665.08            |
| Materials and Supplies                                 | 128.73              | 573.21               | 4,200.00             | 55.17             | 245.64              | 1,800.00            | -                   | -                   | -                    | 6,000.00                | 5,181.15             |
| Contract Services                                      | 6,153.00            | 65,728.51            | 130,200.00           | 2,637.00          | 28,169.36           | 55,800.00           | -                   | -                   | -                    | 186,000.00              | 92,102.13            |
| Utilities                                              | 99.83               | 1,468.33             | 2,800.00             | 42.78             | 629.29              | 1,200.00            | -                   | -                   | -                    | 4,000.00                | 1,902.38             |
| Professional Development                               | 4,165.28            | 59,940.92            | 107,800.00           | 1,785.12          | 25,688.97           | 46,200.00           | -                   | -                   | -                    | 154,000.00              | 68,370.11            |
| <b>Program: 2000 - General Administration Total:</b>   | <b>71,946.10</b>    | <b>525,984.26</b>    | <b>890,400.00</b>    | <b>29,776.78</b>  | <b>219,086.86</b>   | <b>381,600.00</b>   | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>1,272,000.00</b>     | <b>526,928.88</b>    |
| <b>Program: 2100 - Human Resources</b>                 |                     |                      |                      |                   |                     |                     |                     |                     |                      |                         |                      |
| Labor                                                  | 26,852.33           | 136,236.58           | 247,100.00           | 11,508.15         | 58,387.06           | 105,900.00          | -                   | -                   | -                    | 353,000.00              | 158,376.36           |
| Temporary Labor                                        | -                   | -                    | -                    | -                 | -                   | -                   | -                   | -                   | -                    | -                       | -                    |
| Overtime                                               | -                   | 649.94               | 2,100.00             | -                 | 278.55              | 900.00              | -                   | -                   | -                    | 3,000.00                | 2,071.51             |
| Benefits                                               | 7,062.49            | 106,802.62           | 149,800.00           | 3,026.65          | 45,740.22           | 64,200.00           | -                   | -                   | -                    | 214,000.00              | 61,457.16            |
| Materials and Supplies                                 | -                   | 442.15               | 3,500.00             | -                 | 189.48              | 1,500.00            | -                   | -                   | -                    | 5,000.00                | 4,368.37             |
| Contract Services                                      | 2,422.67            | 65,444.44            | 239,400.00           | 1,038.28          | 28,047.62           | 102,600.00          | -                   | -                   | -                    | 342,000.00              | 248,507.94           |
| Utilities                                              | 98.17               | 491.28               | 1,400.00             | 42.08             | 210.54              | 600.00              | -                   | -                   | -                    | 2,000.00                | 1,298.18             |
| Professional Development                               | 648.90              | 20,873.95            | 42,000.00            | 278.10            | 6,625.62            | 18,000.00           | -                   | -                   | -                    | 60,000.00               | 32,500.43            |
| Other                                                  | 6,955.15            | 1,767,319.34         | 1,820,700.00         | 2,980.77          | 542,855.01          | 780,300.00          | -                   | -                   | -                    | 2,601,000.00            | 290,825.65           |
| <b>Program: 2100 - Human Resources Total:</b>          | <b>44,039.71</b>    | <b>2,098,260.30</b>  | <b>2,506,000.00</b>  | <b>18,874.03</b>  | <b>682,334.10</b>   | <b>1,074,000.00</b> | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>3,580,000.00</b>     | <b>799,405.60</b>    |
| <b>Program: 2200 - Public Affairs</b>                  |                     |                      |                      |                   |                     |                     |                     |                     |                      |                         |                      |
| Labor                                                  | 33,456.08           | 167,259.16           | 361,900.00           | 14,338.32         | 71,896.84           | 155,100.00          | -                   | -                   | -                    | 517,000.00              | 277,844.00           |
| Temporary Labor                                        | -                   | -                    | -                    | -                 | -                   | -                   | -                   | -                   | -                    | -                       | -                    |
| Overtime                                               | 359.55              | 4,046.50             | 11,900.00            | 154.08            | 1,734.20            | 5,100.00            | -                   | -                   | -                    | 17,000.00               | 11,219.30            |
| Benefits                                               | 6,483.30            | 62,637.33            | 107,100.00           | 2,778.37          | 26,846.31           | 45,900.00           | -                   | -                   | -                    | 153,000.00              | 63,516.36            |
| Materials and Supplies                                 | 4,439.63            | 15,836.59            | 67,200.00            | 1,902.70          | 6,787.12            | 28,800.00           | -                   | -                   | -                    | 96,000.00               | 73,376.29            |
| Contract Services                                      | 18,630.52           | 205,453.60           | 443,100.00           | 11,468.76         | 71,819.01           | 189,900.00          | -                   | -                   | -                    | 633,000.00              | 355,727.39           |
| Utilities                                              | 180.11              | 1,714.29             | 24,500.00            | 77.19             | 734.69              | 10,500.00           | -                   | -                   | -                    | 35,000.00               | 32,551.02            |
| Professional Development                               | 518.03              | 16,040.30            | 43,400.00            | 222.01            | 6,874.42            | 18,600.00           | -                   | -                   | -                    | 62,000.00               | 39,085.28            |
| <b>Program: 2200 - Public Affairs Total:</b>           | <b>64,067.22</b>    | <b>472,987.77</b>    | <b>1,059,100.00</b>  | <b>30,941.43</b>  | <b>186,692.59</b>   | <b>453,900.00</b>   | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>1,513,000.00</b>     | <b>853,319.64</b>    |
| <b>Program: 2300 - Conservation</b>                    |                     |                      |                      |                   |                     |                     |                     |                     |                      |                         |                      |
| Labor                                                  | 13,401.60           | 68,008.00            | 123,000.00           | -                 | -                   | -                   | -                   | -                   | -                    | 123,000.00              | 54,992.00            |
| Temporary Labor                                        | -                   | -                    | -                    | -                 | -                   | -                   | -                   | -                   | -                    | -                       | -                    |
| Overtime                                               | -                   | 2,889.72             | 7,000.00             | -                 | -                   | -                   | -                   | -                   | -                    | 7,000.00                | 4,110.28             |
| Benefits                                               | 3,674.04            | 22,630.23            | 44,000.00            | -                 | -                   | -                   | -                   | -                   | -                    | 44,000.00               | 21,369.77            |
| Materials and Supplies                                 | 53.88               | 27,638.85            | 63,000.00            | -                 | -                   | -                   | -                   | -                   | -                    | 63,000.00               | 35,361.15            |
| Contract Services                                      | 471.01              | 74,678.05            | 271,000.00           | -                 | -                   | -                   | -                   | -                   | -                    | 271,000.00              | 196,321.95           |
| Utilities                                              | 46.57               | 8,075.50             | 26,000.00            | -                 | -                   | -                   | -                   | -                   | -                    | 26,000.00               | 17,924.50            |
| Professional Development                               | 4,168.53            | 7,817.72             | 12,000.00            | -                 | -                   | -                   | -                   | -                   | -                    | 12,000.00               | 4,182.28             |
| Other                                                  | 13,320.54           | 63,687.36            | 85,000.00            | -                 | -                   | -                   | -                   | -                   | -                    | 85,000.00               | 21,312.64            |
| <b>Program: 2300 - Conservation Total:</b>             | <b>35,136.17</b>    | <b>275,425.43</b>    | <b>631,000.00</b>    | <b>-</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>631,000.00</b>       | <b>355,574.57</b>    |
| <b>Program: 3000 - Finance &amp; Accounting</b>        |                     |                      |                      |                   |                     |                     |                     |                     |                      |                         |                      |
| Labor                                                  | 62,204.22           | 315,559.62           | 576,100.00           | 26,658.99         | 134,811.41          | 246,900.00          | -                   | -                   | -                    | 823,000.00              | 372,628.97           |
| Temporary Labor                                        | -                   | -                    | -                    | -                 | -                   | -                   | -                   | -                   | -                    | -                       | -                    |
| Overtime                                               | 2,234.97            | 6,111.38             | 9,100.00             | 957.83            | 2,619.12            | 3,900.00            | -                   | -                   | -                    | 13,000.00               | 4,269.50             |
| Benefits                                               | 15,970.20           | 180,714.17           | 268,100.00           | 6,844.17          | 78,959.74           | 114,900.00          | -                   | -                   | -                    | 383,000.00              | 123,326.09           |
| Materials and Supplies                                 | 196.00              | 4,960.99             | 4,900.00             | 84.01             | 2,126.09            | 2,100.00            | -                   | -                   | -                    | 7,000.00                | (87.08)              |
| Contract Services                                      | 4,649.90            | 75,457.35            | 112,000.00           | 1,973.51          | 30,907.82           | 48,000.00           | -                   | -                   | -                    | 160,000.00              | 53,634.83            |
| Utilities                                              | 117.66              | 795.12               | 2,800.00             | 50.42             | 340.77              | 1,200.00            | -                   | -                   | -                    | 4,000.00                | 2,864.11             |
| Professional Development                               | 292.75              | 10,486.12            | 20,300.00            | 125.46            | 4,494.05            | 8,700.00            | -                   | -                   | -                    | 29,000.00               | 14,019.83            |
| Other                                                  | -                   | -                    | -                    | -                 | -                   | -                   | -                   | -                   | -                    | -                       | -                    |
| <b>Program: 3000 - Finance &amp; Accounting Total:</b> | <b>85,665.70</b>    | <b>594,084.75</b>    | <b>993,300.00</b>    | <b>36,694.39</b>  | <b>254,259.00</b>   | <b>425,700.00</b>   | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>1,419,000.00</b>     | <b>570,656.25</b>    |



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

|                                                      | WATER             |                     |                     | WASTEWATER       |                   |                   | RECLAMATION |     |                   | DISTRICT WIDE           |                     |
|------------------------------------------------------|-------------------|---------------------|---------------------|------------------|-------------------|-------------------|-------------|-----|-------------------|-------------------------|---------------------|
|                                                      | MTD               | YTD                 | ADOPTED<br>BUDGET   | MTD              | YTD               | ADOPTED<br>BUDGET | MTD         | YTD | ADOPTED<br>BUDGET | ADOPTED<br>TOTAL BUDGET | REMAINING<br>BUDGET |
| <b>Program: 3200 - Information Technology</b>        |                   |                     |                     |                  |                   |                   |             |     |                   |                         |                     |
| Labor                                                | 34,702.06         | 187,285.34          | 340,900.00          | 14,872.34        | 79,836.66         | 146,100.00        | -           | -   | -                 | 487,000.00              | 219,878.00          |
| Temporary Labor                                      | 2,450.00          | 2,450.00            | -                   | 1,050.00         | 1,050.00          | -                 | -           | -   | -                 | -                       | (3,500.00)          |
| Overtime                                             | -                 | -                   | -                   | -                | -                 | -                 | -           | -   | -                 | -                       | -                   |
| Benefits                                             | 11,203.17         | 155,019.35          | 196,000.00          | 4,801.27         | 66,430.22         | 84,000.00         | -           | -   | -                 | 280,000.00              | 58,550.43           |
| Materials and Supplies                               | 9,930.74          | 45,675.42           | 59,500.00           | 4,256.03         | 19,575.11         | 25,500.00         | -           | -   | -                 | 85,000.00               | 19,749.47           |
| Contract Services                                    | 61,074.74         | 442,628.92          | 703,500.00          | 26,174.88        | 189,698.15        | 301,500.00        | -           | -   | -                 | 1,005,000.00            | 372,672.93          |
| Utilities                                            | 3,346.46          | 10,623.83           | 8,400.00            | 1,434.20         | 4,553.08          | 3,600.00          | -           | -   | -                 | 12,000.00               | (3,176.91)          |
| Professional Development                             | -                 | 87.50               | 3,500.00            | -                | 37.50             | 1,500.00          | -           | -   | -                 | 5,000.00                | 4,875.00            |
| <b>Program: 3200 - Information Technology Total:</b> | <b>122,707.17</b> | <b>843,770.36</b>   | <b>1,311,800.00</b> | <b>52,588.72</b> | <b>361,180.72</b> | <b>562,200.00</b> | -           | -   | -                 | <b>1,874,000.00</b>     | <b>669,048.92</b>   |
| <b>Program: 3300 - Customer Service</b>              |                   |                     |                     |                  |                   |                   |             |     |                   |                         |                     |
| Labor                                                | 51,892.21         | 266,500.96          | 480,200.00          | 22,239.50        | 114,985.88        | 205,800.00        | -           | -   | -                 | 686,000.00              | 304,513.16          |
| Temporary Labor                                      | -                 | -                   | -                   | -                | -                 | -                 | -           | -   | -                 | -                       | -                   |
| Overtime                                             | 1,819.02          | 4,720.60            | 4,900.00            | 779.59           | 2,023.09          | 2,100.00          | -           | -   | -                 | 7,000.00                | 256.31              |
| Benefits                                             | 14,837.20         | 152,013.55          | 227,500.00          | 6,358.32         | 65,157.31         | 97,500.00         | -           | -   | -                 | 325,000.00              | 107,829.14          |
| Materials and Supplies                               | 207.07            | 797.81              | 4,900.00            | 88.75            | 341.93            | 2,100.00          | -           | -   | -                 | 7,000.00                | 5,860.26            |
| Contract Services                                    | 57,589.84         | 447,586.79          | 702,800.00          | 24,681.37        | 191,822.91        | 301,200.00        | -           | -   | -                 | 1,004,000.00            | 364,590.30          |
| Utilities                                            | 9,102.46          | 76,394.90           | 112,700.00          | 3,901.05         | 31,369.83         | 48,300.00         | -           | -   | -                 | 161,000.00              | 53,235.27           |
| Professional Development                             | 137.06            | 1,566.06            | 11,200.00           | 58.74            | 671.17            | 4,800.00          | -           | -   | -                 | 16,000.00               | 13,762.77           |
| Other                                                | 112.60            | 4,085.10            | 4,200.00            | -                | -                 | 1,800.00          | -           | -   | -                 | 6,000.00                | 1,914.90            |
| <b>Program: 3300 - Customer Service Total:</b>       | <b>135,697.46</b> | <b>953,665.77</b>   | <b>1,548,400.00</b> | <b>58,107.32</b> | <b>406,372.12</b> | <b>663,600.00</b> | -           | -   | -                 | <b>2,212,000.00</b>     | <b>851,962.11</b>   |
| <b>Program: 3400 - Meter Services</b>                |                   |                     |                     |                  |                   |                   |             |     |                   |                         |                     |
| Labor                                                | 19,752.00         | 102,010.01          | 181,000.00          | -                | -                 | -                 | -           | -   | -                 | 181,000.00              | 78,989.99           |
| Overtime                                             | 925.88            | 2,499.87            | 6,000.00            | -                | -                 | -                 | -           | -   | -                 | 6,000.00                | 3,500.13            |
| Benefits                                             | 6,730.05          | 66,431.71           | 104,000.00          | -                | -                 | -                 | -           | -   | -                 | 104,000.00              | 37,568.29           |
| Materials and Supplies                               | -                 | -                   | 4,000.00            | -                | -                 | -                 | -           | -   | -                 | 4,000.00                | 4,000.00            |
| Contract Services                                    | 480.59            | 7,267.35            | 8,000.00            | -                | -                 | -                 | -           | -   | -                 | 8,000.00                | 732.65              |
| Utilities                                            | 127.71            | 1,556.62            | 3,000.00            | -                | -                 | -                 | -           | -   | -                 | 3,000.00                | 1,443.38            |
| Professional Development                             | -                 | -                   | -                   | -                | -                 | -                 | -           | -   | -                 | -                       | -                   |
| <b>Program: 3400 - Meter Services Total:</b>         | <b>28,016.23</b>  | <b>179,765.56</b>   | <b>306,000.00</b>   | -                | -                 | -                 | -           | -   | -                 | <b>306,000.00</b>       | <b>126,234.44</b>   |
| <b>Program: 4000 - Engineering</b>                   |                   |                     |                     |                  |                   |                   |             |     |                   |                         |                     |
| Labor                                                | 48,636.57         | 244,649.76          | 460,600.00          | 20,844.23        | 104,421.38        | 197,400.00        | -           | -   | -                 | 658,000.00              | 308,928.86          |
| Temporary Labor                                      | -                 | -                   | 101,500.00          | -                | -                 | 43,500.00         | -           | -   | -                 | 145,000.00              | 145,000.00          |
| Overtime                                             | -                 | -                   | -                   | -                | -                 | -                 | -           | -   | -                 | -                       | -                   |
| Benefits                                             | 9,177.13          | 54,361.83           | 107,800.00          | 3,932.90         | 23,311.08         | 46,200.00         | -           | -   | -                 | 154,000.00              | 76,327.09           |
| Materials and Supplies                               | 58.06             | 238.42              | 4,200.00            | 24.88            | 102.18            | 1,800.00          | -           | -   | -                 | 6,000.00                | 5,659.40            |
| Contract Services                                    | 504.00            | 21,805.97           | 135,100.00          | 216.00           | 7,686.83          | 57,900.00         | -           | -   | -                 | 193,000.00              | 163,507.20          |
| Utilities                                            | 2,230.94          | 19,801.68           | 33,600.00           | 60.65            | 21,841.52         | 29,400.00         | -           | -   | -                 | 63,000.00               | 21,356.80           |
| Professional Development                             | 621.60            | 6,658.32            | 11,900.00           | 266.40           | 2,853.56          | 5,100.00          | -           | -   | -                 | 17,000.00               | 7,488.12            |
| <b>Program: 4000 - Engineering Total:</b>            | <b>61,228.30</b>  | <b>347,515.98</b>   | <b>854,700.00</b>   | <b>25,345.06</b> | <b>160,216.55</b> | <b>381,300.00</b> | -           | -   | -                 | <b>1,236,000.00</b>     | <b>728,267.47</b>   |
| <b>Program: 5000 - Water Production</b>              |                   |                     |                     |                  |                   |                   |             |     |                   |                         |                     |
| Labor                                                | 95,472.00         | 479,162.87          | 884,000.00          | -                | -                 | -                 | -           | -   | -                 | 884,000.00              | 404,837.13          |
| Overtime                                             | 13,334.87         | 55,664.63           | 92,000.00           | -                | -                 | -                 | -           | -   | -                 | 92,000.00               | 36,335.37           |
| Standby                                              | 5,041.71          | 22,621.25           | 47,000.00           | -                | -                 | -                 | -           | -   | -                 | 47,000.00               | 24,378.75           |
| Benefits                                             | 24,088.89         | 264,087.91          | 396,000.00          | -                | -                 | -                 | -           | -   | -                 | 396,000.00              | 131,912.09          |
| Water Supply                                         | 225,056.20        | 363,025.44          | 833,000.00          | -                | -                 | -                 | -           | -   | -                 | 833,000.00              | 469,974.56          |
| Materials and Supplies                               | 22,707.28         | 149,315.19          | 288,000.00          | -                | -                 | -                 | -           | -   | -                 | 288,000.00              | 138,684.81          |
| Contract Services                                    | 150,843.11        | 472,823.51          | 535,000.00          | -                | -                 | -                 | -           | -   | -                 | 535,000.00              | 62,176.49           |
| Utilities                                            | 93,187.33         | 1,537,482.06        | 3,099,000.00        | -                | -                 | -                 | -           | -   | -                 | 3,099,000.00            | 1,561,517.94        |
| Professional Development                             | 105.00            | 2,340.77            | 11,000.00           | -                | -                 | -                 | -           | -   | -                 | 11,000.00               | 8,659.23            |
| <b>Program: 5000 - Water Production Total:</b>       | <b>629,836.39</b> | <b>3,346,523.63</b> | <b>6,185,000.00</b> | -                | -                 | -                 | -           | -   | -                 | <b>6,185,000.00</b>     | <b>2,838,476.37</b> |
| <b>Program: 5100 - Water Treatment</b>               |                   |                     |                     |                  |                   |                   |             |     |                   |                         |                     |
| Labor                                                | 33,019.20         | 166,221.01          | 304,000.00          | -                | -                 | -                 | -           | -   | -                 | 304,000.00              | 137,778.99          |
| Overtime                                             | 2,993.03          | 13,265.17           | 39,000.00           | -                | -                 | -                 | -           | -   | -                 | 39,000.00               | 25,734.83           |
| Benefits                                             | 8,562.00          | 133,775.57          | 179,000.00          | -                | -                 | -                 | -           | -   | -                 | 179,000.00              | 45,224.43           |
| Materials and Supplies                               | 89,350.45         | 295,589.73          | 280,000.00          | -                | -                 | -                 | -           | -   | -                 | 280,000.00              | (15,589.73)         |
| Contract Services                                    | 137,572.65        | 270,364.99          | 564,000.00          | -                | -                 | -                 | -           | -   | -                 | 564,000.00              | 293,635.01          |
| Utilities                                            | 17,067.30         | 120,610.30          | 243,000.00          | -                | -                 | -                 | -           | -   | -                 | 243,000.00              | 122,389.70          |
| <b>Program: 5100 - Water Treatment Total:</b>        | <b>288,564.63</b> | <b>999,826.77</b>   | <b>1,609,000.00</b> | -                | -                 | -                 | -           | -   | -                 | <b>1,609,000.00</b>     | <b>609,173.23</b>   |
| <b>Program: 5200 - Water Quality</b>                 |                   |                     |                     |                  |                   |                   |             |     |                   |                         |                     |
| Labor                                                | 29,535.60         | 128,288.81          | 279,000.00          | -                | -                 | -                 | -           | -   | -                 | 279,000.00              | 150,711.19          |
| Overtime                                             | 1,294.32          | 2,254.29            | 12,000.00           | -                | -                 | -                 | -           | -   | -                 | 12,000.00               | 9,745.71            |
| Benefits                                             | 6,277.40          | 70,977.53           | 102,000.00          | -                | -                 | -                 | -           | -   | -                 | 102,000.00              | 31,022.47           |
| Materials and Supplies                               | 1,891.80          | 11,757.66           | 25,000.00           | -                | -                 | -                 | -           | -   | -                 | 25,000.00               | 13,242.34           |
| Contract Services                                    | 10,344.05         | 90,390.22           | 178,000.00          | -                | -                 | -                 | -           | -   | -                 | 178,000.00              | 87,609.78           |
| Utilities                                            | -                 | 193.33              | 2,000.00            | -                | -                 | -                 | -           | -   | -                 | 2,000.00                | 1,806.67            |
| Professional Development                             | 125.00            | 1,361.00            | 4,000.00            | -                | -                 | -                 | -           | -   | -                 | 4,000.00                | 2,639.00            |
| <b>Program: 5200 - Water Quality Total:</b>          | <b>49,468.17</b>  | <b>305,222.84</b>   | <b>602,000.00</b>   | -                | -                 | -                 | -           | -   | -                 | <b>602,000.00</b>       | <b>296,777.16</b>   |



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

|                                                          | WATER                |                        |                      | WASTEWATER           |                        |                      | RECLAMATION          |                      |                          | DISTRICT WIDE            |                           |
|----------------------------------------------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------------|--------------------------|---------------------------|
|                                                          | MTD                  | YTD                    | ADOPTED<br>BUDGET    | MTD                  | YTD                    | ADOPTED<br>BUDGET    | MTD                  | YTD                  | ADOPTED<br>BUDGET        | ADOPTED<br>TOTAL BUDGET  | REMAINING<br>BUDGET       |
| <b>Program: 6000 - Maintenance Administration</b>        |                      |                        |                      |                      |                        |                      |                      |                      |                          |                          |                           |
| Labor                                                    | 22,684.00            | 112,857.86             | 196,200.00           | 2,528.80             | 13,034.46              | 21,800.00            | -                    | -                    | -                        | 218,000.00               | 92,107.68                 |
| Temporary Labor                                          | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| Overtime                                                 | -                    | 453.44                 | 1,800.00             | -                    | 50.38                  | 200.00               | -                    | -                    | -                        | 2,000.00                 | 1,496.18                  |
| Standby                                                  | 9,170.87             | 29,912.61              | 40,500.00            | 859.07               | 2,862.56               | 4,500.00             | -                    | -                    | -                        | 45,000.00                | 12,224.83                 |
| Benefits                                                 | 7,591.79             | 80,854.27              | 118,800.00           | 843.38               | 8,967.60               | 13,200.00            | -                    | -                    | -                        | 132,000.00               | 42,178.13                 |
| Materials and Supplies                                   | -                    | 145.38                 | 2,700.00             | -                    | -                      | 300.00               | -                    | -                    | -                        | 3,000.00                 | 2,854.62                  |
| Contract Services                                        | 35.16                | 1,239.64               | 2,700.00             | 3.90                 | 355.81                 | 300.00               | -                    | -                    | -                        | 3,000.00                 | 1,404.55                  |
| Utilities                                                | 4,376.78             | 17,538.98              | 36,000.00            | 471.33               | 1,933.81               | 4,000.00             | -                    | -                    | -                        | 40,000.00                | 20,527.21                 |
| Professional Development                                 | 346.21               | 6,505.07               | 20,700.00            | 25.13                | 1,487.68               | 2,300.00             | -                    | -                    | -                        | 23,000.00                | 15,007.25                 |
| Other                                                    | -                    | (4,228.85)             | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | 4,228.85                  |
| <b>Program: 6000 - Maintenance Administration Total:</b> | <b>44,204.81</b>     | <b>245,278.40</b>      | <b>419,400.00</b>    | <b>4,731.61</b>      | <b>28,692.30</b>       | <b>46,600.00</b>     | -                    | -                    | -                        | <b>466,000.00</b>        | <b>192,029.30</b>         |
| <b>Program: 6100 - Water Maintenance</b>                 |                      |                        |                      |                      |                        |                      |                      |                      |                          |                          |                           |
| Labor                                                    | 129,097.56           | 664,047.92             | 1,280,000.00         | -                    | -                      | -                    | -                    | -                    | -                        | 1,280,000.00             | 615,952.08                |
| Overtime                                                 | 59,592.58            | 255,126.95             | 435,000.00           | -                    | -                      | -                    | -                    | -                    | -                        | 435,000.00               | 179,873.05                |
| Benefits                                                 | 43,267.92            | 428,082.50             | 630,000.00           | -                    | -                      | -                    | -                    | -                    | -                        | 630,000.00               | 201,917.50                |
| Materials and Supplies                                   | 39,210.80            | 472,407.54             | 947,000.00           | -                    | -                      | -                    | -                    | -                    | -                        | 947,000.00               | 474,592.46                |
| Contract Services                                        | 83,366.91            | 335,423.00             | 635,000.00           | -                    | -                      | -                    | -                    | -                    | -                        | 635,000.00               | 299,577.00                |
| Utilities                                                | 0.99                 | 1.98                   | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | (1.98)                    |
| <b>Program: 6100 - Water Maintenance Total:</b>          | <b>354,536.76</b>    | <b>2,155,089.89</b>    | <b>3,927,000.00</b>  | -                    | -                      | -                    | -                    | -                    | -                        | <b>3,927,000.00</b>      | <b>1,771,910.11</b>       |
| <b>Program: 6200 - Wastewater Collection</b>             |                      |                        |                      |                      |                        |                      |                      |                      |                          |                          |                           |
| Labor                                                    | -                    | -                      | -                    | 43,279.91            | 207,226.98             | 396,000.00           | -                    | -                    | -                        | 396,000.00               | 188,773.02                |
| Overtime                                                 | -                    | -                      | -                    | -                    | 6,587.86               | 9,000.00             | -                    | -                    | -                        | 9,000.00                 | 2,412.14                  |
| Benefits                                                 | -                    | -                      | -                    | 10,748.93            | 97,965.36              | 177,000.00           | -                    | -                    | -                        | 177,000.00               | 79,034.64                 |
| Materials and Supplies                                   | -                    | -                      | -                    | 6,885.17             | 24,715.24              | 42,250.00            | -                    | -                    | -                        | 42,250.00                | 17,534.76                 |
| Contract Services                                        | -                    | -                      | -                    | 5,284.26             | 159,910.13             | 337,750.00           | -                    | -                    | -                        | 337,750.00               | 177,839.87                |
| Utilities                                                | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| Professional Development                                 | -                    | -                      | -                    | -                    | 80.00                  | -                    | -                    | -                    | -                        | -                        | (80.00)                   |
| <b>Program: 6200 - Wastewater Collection Total:</b>      | -                    | -                      | -                    | <b>66,198.27</b>     | <b>496,485.57</b>      | <b>962,000.00</b>    | -                    | -                    | -                        | <b>962,000.00</b>        | <b>465,514.43</b>         |
| <b>Program: 6300 - Water Reclamation</b>                 |                      |                        |                      |                      |                        |                      |                      |                      |                          |                          |                           |
| Labor                                                    | -                    | -                      | -                    | -                    | -                      | -                    | 115,339.95           | 558,400.94           | 1,000,000.00             | 1,000,000.00             | 441,599.06                |
| Temporary Labor                                          | -                    | -                      | -                    | -                    | -                      | -                    | 15,123.20            | 27,711.96            | 143,000.00               | 143,000.00               | 115,288.04                |
| Overtime                                                 | -                    | -                      | -                    | -                    | -                      | -                    | 60,082.60            | 221,614.59           | 310,000.00               | 310,000.00               | 88,385.41                 |
| Standby                                                  | -                    | -                      | -                    | -                    | -                      | -                    | 11,362.11            | 48,507.33            | 65,000.00                | 65,000.00                | 16,492.67                 |
| Benefits                                                 | -                    | -                      | -                    | -                    | -                      | -                    | 34,368.21            | 308,094.82           | 448,000.00               | 448,000.00               | 139,905.18                |
| Materials and Supplies                                   | -                    | -                      | -                    | -                    | -                      | -                    | 9,597.18             | 624,871.95           | 335,000.00               | 335,000.00               | (289,871.95)              |
| Contract Services                                        | -                    | -                      | -                    | -                    | -                      | -                    | 10,491.87            | 2,087,358.18         | 5,943,000.00             | 5,943,000.00             | 3,855,641.82              |
| Utilities                                                | -                    | -                      | -                    | -                    | -                      | -                    | 198,365.84           | 1,887,319.52         | 2,481,000.00             | 2,481,000.00             | 593,680.48                |
| Professional Development                                 | -                    | -                      | -                    | -                    | -                      | -                    | 618.80               | 7,498.18             | 12,000.00                | 12,000.00                | 4,501.82                  |
| <b>Program: 6300 - Water Reclamation Total:</b>          | -                    | -                      | -                    | -                    | -                      | -                    | <b>455,349.76</b>    | <b>5,771,377.47</b>  | <b>10,737,000.00</b>     | <b>10,737,000.00</b>     | <b>4,965,622.53</b>       |
| <b>Program: 7000 - Facilities Maintenance</b>            |                      |                        |                      |                      |                        |                      |                      |                      |                          |                          |                           |
| Labor                                                    | 18,078.02            | 92,077.69              | 212,800.00           | 7,747.78             | 39,301.33              | 91,200.00            | -                    | -                    | -                        | 304,000.00               | 172,620.98                |
| Overtime                                                 | 1,133.58             | 4,649.02               | 9,800.00             | 485.82               | 1,992.45               | 4,200.00             | -                    | -                    | -                        | 14,000.00                | 7,358.53                  |
| Benefits                                                 | 5,496.16             | 61,970.77              | 113,400.00           | 2,355.38             | 26,618.46              | 48,600.00            | -                    | -                    | -                        | 162,000.00               | 73,410.77                 |
| Materials and Supplies                                   | 4,589.72             | 36,730.32              | 42,000.00            | 1,949.20             | 21,820.26              | 18,000.00            | -                    | -                    | -                        | 60,000.00                | 1,449.42                  |
| Contract Services                                        | 55,125.35            | 685,366.62             | 872,200.00           | 20,005.85            | 256,980.16             | 373,800.00           | -                    | -                    | -                        | 1,246,000.00             | 303,653.22                |
| Utilities                                                | 15,619.77            | 180,810.01             | 275,100.00           | 5,377.81             | 53,079.79              | 117,900.00           | 6,009.44             | 6,009.44             | -                        | 393,000.00               | 153,100.76                |
| Professional Development                                 | -                    | 623.81                 | 2,100.00             | -                    | 21.88                  | 900.00               | -                    | -                    | -                        | 3,000.00                 | 2,354.31                  |
| <b>Program: 7000 - Facilities Maintenance Total:</b>     | <b>100,042.60</b>    | <b>1,062,228.24</b>    | <b>1,527,400.00</b>  | <b>37,921.84</b>     | <b>399,814.33</b>      | <b>654,600.00</b>    | <b>6,009.44</b>      | <b>6,009.44</b>      | -                        | <b>2,182,000.00</b>      | <b>713,947.99</b>         |
| <b>Program: 7100 - Fleet Maintenance</b>                 |                      |                        |                      |                      |                        |                      |                      |                      |                          |                          |                           |
| Labor                                                    | 9,688.84             | 45,147.84              | 73,500.00            | 4,152.36             | 19,063.36              | 31,500.00            | -                    | -                    | -                        | 105,000.00               | 40,788.80                 |
| Overtime                                                 | 736.91               | 4,632.04               | 2,100.00             | 315.82               | 1,985.14               | 900.00               | -                    | -                    | -                        | 3,000.00                 | (3,617.18)                |
| Benefits                                                 | 2,519.81             | 15,224.96              | 22,400.00            | 1,079.88             | 6,457.89               | 9,600.00             | -                    | -                    | -                        | 32,000.00                | 10,317.15                 |
| Materials and Supplies                                   | 5,006.44             | 62,177.41              | 126,000.00           | 2,145.61             | 26,614.46              | 54,000.00            | -                    | -                    | -                        | 180,000.00               | 91,208.13                 |
| Contract Services                                        | 21,577.51            | 152,755.75             | 210,700.00           | 9,247.57             | 65,466.82              | 90,300.00            | -                    | -                    | -                        | 301,000.00               | 82,777.43                 |
| Utilities                                                | 25,630.74            | 95,352.44              | 196,700.00           | 9,091.17             | 38,971.89              | 84,300.00            | -                    | -                    | -                        | 281,000.00               | 146,675.67                |
| Professional Development                                 | -                    | 204.13                 | 2,800.00             | -                    | 87.49                  | 1,200.00             | -                    | -                    | -                        | 4,000.00                 | 3,708.38                  |
| <b>Program: 7100 - Fleet Maintenance Total:</b>          | <b>65,160.25</b>     | <b>375,494.57</b>      | <b>634,200.00</b>    | <b>26,032.41</b>     | <b>158,647.05</b>      | <b>271,800.00</b>    | -                    | -                    | -                        | <b>906,000.00</b>        | <b>371,858.38</b>         |
| <b>Program: 8000 - Capital</b>                           |                      |                        |                      |                      |                        |                      |                      |                      |                          |                          |                           |
| Capital Assets not being Depreciated                     | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| Debt Service                                             | -                    | 407,298.00             | 2,662,000.00         | -                    | 48,852.75              | 482,000.00           | -                    | 2,958,548.44         | 7,731,000.00             | 10,875,000.00            | 7,460,300.81              |
| Capital Improvement                                      | 35,550.00            | 324,800.74             | 1,328,000.00         | -                    | -                      | -                    | -                    | -                    | -                        | 1,328,000.00             | 1,003,199.26              |
| Capital Outlay                                           | 55,481.47            | 382,471.24             | 903,000.00           | 23,777.77            | 77,699.36              | 159,000.00           | -                    | 16,437.56            | 81,000.00                | 1,143,000.00             | 666,391.84                |
| Accounting Income Add back                               | (35,550.00)          | (324,800.74)           | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | 324,800.74                |
| Transfer to Reserves                                     | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| Transfer from Reserves                                   | -                    | -                      | -                    | -                    | -                      | -                    | -                    | -                    | -                        | -                        | -                         |
| <b>Program: 8000 - Capital Total:</b>                    | <b>55,481.47</b>     | <b>789,769.24</b>      | <b>4,893,000.00</b>  | <b>23,777.77</b>     | <b>126,552.11</b>      | <b>641,000.00</b>    | -                    | <b>2,974,986.00</b>  | <b>7,812,000.00</b>      | <b>13,346,000.00</b>     | <b>9,454,692.65</b>       |
| <b>Total Surplus (Deficit):</b>                          | <b>\$ 759,489.06</b> | <b>\$ 6,865,734.15</b> | <b>\$ 680,100.00</b> | <b>\$ 307,009.21</b> | <b>\$ 1,355,686.88</b> | <b>\$ 113,900.00</b> | <b>\$ 751,762.75</b> | <b>\$ 490,459.88</b> | <b>\$ (3,694,000.00)</b> | <b>\$ (2,900,000.00)</b> | <b>\$ (11,611,880.91)</b> |