Combining Schedule of Net Position
As of February 28, 2025
Unaudited

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 975,815.69	$ 4,435,204.75	$ 4,485,105.13	$ 9,896,125.57
Investments	13,408,566.58	1,941,732.03	-	15,350,298.61
Accounts Receivable, Net	4,911,424.03	351,017.49	667,029.83	5,929,471.35
Other Receivables	8,835,113.67	-	-	8,835,113.67
Due from Other Governments	-	-	4,062,011.35	4,062,011.35
Inventory	1,542,294.70	6,721.16	-	1,549,015.86
Prepaid Expenses	721,355.65	42,012.11	-	763,367.76
Total Current Assets:	30,394,570.32	6,776,687.54	9,214,146.31	46,385,404.17
Non-Current Assets:				
Restricted Cash and Cash Equivalents	7,758,853.23	3,943,424.42	3,630,159.00	15,332,436.65
Capital Assets not being Depreciated	8,540,005.71	2,861,780.97	83,961.03	11,485,747.71
Capital Assets, Net	109,496,157.95	27,884,535.08	176,049,146.27	313,429,839.30
Total Non-Current Assets:	125,795,016.89	34,689,740.47	179,763,266.30	340,248,023.66
Total Assets:	156,189,587.21	41,466,428.01	188,977,412.61	386,633,427.83
Deferred Outflow Of Resources				
Deferred Charge on Refunding	553,094.33	259,347.41	-	812,441.74
Deferred Outflows - Pensions	5,825,739.90	2,496,746.10	-	8,322,486.00
Total Assets and Deferred Outflows of Resources:	**162,568,421.44**	**44,222,521.52**	**188,977,412.61**	**395,768,355.57**
Current Liabilities:				
Accounts Payable and Accrued Expenses	1,028,700.39	108,779.58	196,919.00	1,334,398.97
Customer Service Deposits	1,520,647.45	-	-	1,520,647.45
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
Total Current Liabilities:	3,635,585.38	227,799.84	483,125.42	4,346,510.64
Non-Current Liabilities:				
Compensated Absences, less current portion	441,963.84	151,732.51	141,708.18	735,404.53
Net Pension Liability	10,397,591.18	4,470,610.00	-	14,868,201.18
Long Term Debt, Less Current Portion	35,476,914.24	6,540,154.00	177,802,415.08	219,819,483.32
Other Liabilities	1,173.64	-	-	1,173.64
Total Non-Current Liabilities:	46,317,642.90	11,162,496.51	177,944,123.26	235,424,262.67
Total Liabilities:	49,953,228.28	11,390,296.35	178,427,248.68	239,770,773.31
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	765,208.10	327,945.90	-	1,093,154.00
Total Liabilities and Deferred Inflows of Resources:	**50,718,436.38**	**11,718,242.25**	**178,427,248.68**	**240,863,927.31**
Equity:				
Equity	104,070,932.35	30,902,684.01	9,596,288.16	144,569,904.52
Total Beginning Equity:	**104,070,932.35**	**30,902,684.01**	**9,596,288.16**	**144,569,904.52**
Total Revenue	24,770,473.31	5,458,588.91	10,352,543.32	40,581,605.54
Total Expense	16,991,420.60	3,856,993.65	9,398,667.55	30,247,081.80
Revenues Over/Under Expenses	**7,779,052.71**	**1,601,595.26**	**953,875.77**	**10,334,523.74**
Total Equity and Current Surplus (Deficit):	**111,849,985.06**	**32,504,279.27**	**10,550,163.93**	**154,904,428.26**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 162,568,421.44**	**$ 44,222,521.52**	**$ 188,977,412.61**	**$ 395,768,355.57**

Revenue and Expense Budget-to-Actual by Category
Month Ended February 28, 2025
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,164,819.18	$ 14,504,277.58	$ 18,820,000.00	$ -	$ -	$ -	$ -	$ 612,079.39	$ 1,172,000.00	$ 19,992,000.00	$ 4,875,643.03
Meter Charges	941,550.06	7,000,582.42	10,685,000.00	-	-	-	-	-	-	10,685,000.00	3,684,417.58
Penalties	41,830.43	400,141.70	416,000.00	5,457.22	44,282.66	110,000.00	-	-	60,000.00	586,000.00	141,575.64
Wastewater System Charges	-	-	-	545,031.43	4,458,321.70	6,515,000.00	-	-	-	6,515,000.00	2,056,678.30
Wastewater Treatment Charges	-	-	-	-	-	-	1,010,447.64	8,472,526.44	12,333,000.00	12,333,000.00	3,860,473.56
Other Operating Revenue	22,564.98	2,165,175.20	365,000.00	15,531.85	819,080.95	5,000.00	32,970.89	1,174,701.50	1,010,000.00	1,380,000.00	(2,778,957.65)
Non Operating Revenue	33,972.65	700,296.41	520,000.00	5,347.98	136,903.60	100,000.00	-	93,235.99	280,000.00	900,000.00	(30,436.00)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,204,737.30**	**24,770,473.31**	**30,806,000.00**	**571,368.48**	**5,458,588.91**	**6,730,000.00**	**1,043,418.53**	**10,352,543.32**	**14,855,000.00**	**52,391,000.00**	**11,809,394.46**
Expense by Category											
Labor	456,097.06	3,940,079.29	6,534,400.00	129,856.16	1,105,107.81	1,826,600.00	83,922.49	642,323.43	1,000,000.00	9,361,000.00	3,673,489.47
Benefits	158,885.25	2,181,234.59	3,017,900.00	41,642.54	553,232.74	809,100.00	27,996.67	336,091.49	448,000.00	4,275,000.00	1,204,441.18
Contract Services	291,492.72	3,719,265.78	5,781,900.00	96,970.48	1,133,310.65	1,875,850.00	156,185.07	2,334,270.64	5,943,000.00	13,600,750.00	6,413,902.93
Professional Development	4,149.57	151,321.35	317,200.00	1,587.28	54,037.22	117,800.00	212.25	7,710.43	12,000.00	447,000.00	233,931.00
Overtime	44,556.04	402,416.15	633,400.00	2,135.21	19,790.23	26,600.00	25,415.74	247,030.33	310,000.00	970,000.00	300,763.29
Materials and Supplies	105,495.17	1,229,781.84	1,928,200.00	29,043.56	131,561.07	179,050.00	12,527.58	642,033.86	335,000.00	2,442,250.00	438,873.23
Utilities	214,748.78	2,287,659.43	4,067,000.00	17,610.98	171,276.19	301,000.00	216,746.82	2,110,075.78	2,481,000.00	6,849,000.00	2,279,988.60
Temporary Labor	1,957.29	12,224.16	122,500.00	838.86	5,238.99	52,500.00	22,268.57	49,980.53	143,000.00	318,000.00	250,556.32
Other	20,906.11	1,851,769.06	1,909,900.00	8,956.17	551,811.18	782,100.00	-	-	-	2,692,000.00	288,419.76
Standby	5,813.15	58,347.01	87,500.00	346.57	3,209.13	4,500.00	5,657.73	54,165.06	65,000.00	157,000.00	41,278.80
Water Supply	172.50	363,197.94	833,000.00	-	-	-	-	-	-	833,000.00	469,802.06
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	-	324,800.74	1,328,000.00	-	-	-	-	-	-	1,328,000.00	1,003,199.26
Capital Outlay	4,354.76	386,826.00	903,000.00	1,866.33	79,565.69	159,000.00	-	16,437.56	81,000.00	1,143,000.00	660,170.75
Accounting Income Add back	-	(324,800.74)	-	-	-	-	-	-	-	-	324,800.74
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	**1,308,628.40**	**16,991,420.60**	**30,125,900.00**	**330,854.14**	**3,856,993.65**	**6,616,100.00**	**550,932.92**	**9,398,667.55**	**18,549,000.00**	**55,291,000.00**	**25,043,918.20**
Total Surplus (Deficit):	**$ 896,108.90**	**$ 7,779,052.71**	**$ 680,100.00**	**$ 240,514.34**	**$ 1,601,595.26**	**$ 113,900.00**	**$ 492,485.61**	**$ 953,875.77**	**$ (3,694,000.00)**	**$ (2,900,000.00)**	**$ (13,234,523.74)**

Revenue and Expense Budget-to-Actual by Program
Month Ended February 28, 2025
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,164,819.18	$ 14,504,277.58	$ 18,820,000.00	$ -	$ -	$ -	$ -	$ 612,079.39	$ 1,172,000.00	$ 19,992,000.00	$ 4,875,643.03
Meter Charges	941,550.06	7,000,582.42	10,685,000.00	-	-	-	-	-	-	10,685,000.00	3,684,417.58
Penalties	41,830.43	400,141.70	416,000.00	5,457.22	44,282.66	110,000.00	-	-	60,000.00	586,000.00	141,575.64
Wastewater System Charges	-	-	-	545,031.43	4,458,321.70	6,515,000.00	-	-	-	6,515,000.00	2,056,678.30
Wastewater Treatment Charges	-	-	-	-	-	-	1,010,447.64	8,472,526.44	12,333,000.00	12,333,000.00	3,860,473.56
Other Operating Revenue	22,564.98	2,165,175.20	365,000.00	15,531.85	819,080.95	5,000.00	32,970.89	1,174,701.50	1,010,000.00	1,380,000.00	(2,778,957.65)
Non Operating Revenue	33,972.65	700,296.41	520,000.00	5,347.98	136,903.60	100,000.00	-	93,235.99	280,000.00	900,000.00	(30,436.00)
Benefits	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,204,737.30**	**24,770,473.31**	**30,806,000.00**	**571,368.48**	**5,458,588.91**	**6,730,000.00**	**1,043,418.53**	**10,352,543.32**	**14,855,000.00**	**52,391,000.00**	**11,809,394.46**
1000 - Governing Board	11,897.74	113,080.48	228,200.00	4,952.97	46,401.88	97,800.00	-	-	-	326,000.00	166,517.64
2000 - General Administration	64,137.53	590,121.79	890,400.00	26,430.44	245,517.30	381,600.00	-	-	-	1,272,000.00	436,360.91
2100 - Human Resources	46,035.32	2,154,146.72	2,506,000.00	19,729.34	706,285.34	1,074,000.00	-	-	-	3,580,000.00	719,567.94
2200 - Public Affairs	58,399.96	531,387.73	1,059,100.00	25,028.43	211,721.02	453,900.00	-	-	-	1,513,000.00	769,891.25
2300 - Conservation	20,283.30	295,708.73	631,000.00	-	-	-	-	-	-	631,000.00	335,291.27
3000 - Finance & Accounting	67,828.69	662,778.04	993,300.00	28,844.84	283,239.24	425,700.00	-	-	-	1,419,000.00	472,982.72
3200 - Information Technology	81,535.79	925,306.15	1,311,800.00	34,943.77	396,124.49	562,200.00	-	-	-	1,874,000.00	552,569.36
3300 - Customer Service	106,450.62	1,060,116.39	1,548,400.00	45,617.71	451,989.83	663,600.00	-	-	-	2,212,000.00	699,893.78
3400 - Meter Services	19,039.39	198,804.95	306,000.00	-	-	-	-	-	-	306,000.00	107,195.05
4000 - Engineering	51,195.75	398,711.73	854,700.00	17,562.79	177,779.34	381,300.00	-	-	-	1,236,000.00	659,508.93
5000 - Water Production	298,118.33	3,644,641.96	6,185,000.00	-	-	-	-	-	-	6,185,000.00	2,540,358.04
5100 - Water Treatment	49,551.05	1,049,377.82	1,609,000.00	-	-	-	-	-	-	1,609,000.00	559,622.18
5200 - Water Quality	29,435.13	334,657.97	602,000.00	-	-	-	-	-	-	602,000.00	267,342.03
6000 - Maintenance Administration	24,786.30	270,064.70	419,400.00	2,723.02	31,415.32	46,600.00	-	-	-	466,000.00	164,519.98
6100 - Water Maintenance	209,083.50	2,364,173.39	3,927,000.00	-	-	-	-	-	-	3,927,000.00	1,562,826.61
6200 - Wastewater Collection	-	-	-	58,153.25	554,638.82	962,000.00	-	-	-	962,000.00	407,361.18
6300 - Water Reclamation	-	-	-	-	-	-	550,932.92	6,417,672.11	10,737,000.00	10,737,000.00	4,319,327.89
7000 - Facilities Maintenance	104,243.41	1,166,471.65	1,527,400.00	38,321.88	438,136.21	654,600.00	-	6,009.44	-	2,182,000.00	571,382.70
7100 - Fleet Maintenance	62,251.83	437,746.40	634,200.00	26,679.37	185,326.42	271,800.00	-	-	-	906,000.00	282,927.18
8000 - Capital	4,354.76	794,124.00	4,893,000.00	1,866.33	128,418.44	641,000.00	-	2,974,986.00	7,812,000.00	13,346,000.00	9,448,471.56
Total Surplus (Deficit):	**$ 896,108.90**	**$ 7,779,052.71**	**$ 680,100.00**	**$ 240,514.34**	**$ 1,601,595.26**	**$ 113,900.00**	**$ 492,485.61**	**$ 953,875.77**	**$ (3,694,000.00)**	**$ (2,900,000.00)**	**$ (13,234,523.74)**

Program Expense Detail Budget-to-Actual
Month Ended February 28, 2025
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,164,819.18	$ 14,504,277.58	$ 18,820,000.00	$ -	$ -	$ -	$ -	$ 612,079.39	$ 1,172,000.00	$ 19,992,000.00	$ 4,875,643.03
Meter Charges	941,550.06	7,000,582.42	10,685,000.00	-	-	-	-	-	-	10,685,000.00	3,684,417.58
Penalties	41,830.43	400,141.70	416,000.00	5,457.22	44,282.66	110,000.00	-	-	60,000.00	586,000.00	141,575.64
Wastewater System Charges	-	-	-	545,031.43	4,458,321.70	6,515,000.00	-	-	-	6,515,000.00	2,056,678.30
Wastewater Treatment Charges	-	-	-	-	-	-	1,010,447.64	8,472,526.44	12,333,000.00	12,333,000.00	3,860,473.56
Other Operating Revenue	22,564.98	2,165,175.20	365,000.00	15,531.85	819,080.95	5,000.00	32,970.89	1,174,701.50	1,010,000.00	1,380,000.00	(2,778,957.65)
Non Operating Revenue	33,972.65	700,296.41	520,000.00	5,347.98	136,903.60	100,000.00	-	93,235.99	280,000.00	900,000.00	(30,436.00)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,204,737.30**	**24,770,473.31**	**30,806,000.00**	**571,368.48**	**5,458,588.91**	**6,730,000.00**	**1,043,418.53**	**10,352,543.32**	**14,855,000.00**	**52,391,000.00**	**11,809,394.46**
Program: 1000 - Governing Board											
Labor	$ 6,945.67	$ 54,573.28	$ 99,400.00	$ 2,976.73	$ 23,388.52	$ 42,600.00	$ -	$ -	$ -	$ 142,000.00	$ 64,038.20
Benefits	4,507.57	42,753.94	63,000.00	1,931.84	18,323.11	27,000.00	-	-	-	90,000.00	28,922.95
Materials and Supplies	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	-	2,642.65	39,200.00	-	1,118.25	16,800.00	-	-	-	56,000.00	52,239.10
Professional Development	444.50	13,110.61	24,500.00	44.40	3,572.00	10,500.00	-	-	-	35,000.00	18,317.39
Program: 1000 - Governing Board Total:	**11,897.74**	**113,080.48**	**228,200.00**	**4,952.97**	**46,401.88**	**97,800.00**	**-**	**-**	**-**	**326,000.00**	**166,517.64**
Program: 2000 - General Administration											
Labor	31,493.58	290,084.77	434,700.00	13,497.23	124,321.73	186,300.00	-	-	-	621,000.00	206,593.50
Temporary Labor	1,957.29	12,224.16	21,000.00	838.86	5,238.99	9,000.00	-	-	-	30,000.00	12,536.85
Overtime	94.54	1,641.04	2,800.00	40.52	703.30	1,200.00	-	-	-	4,000.00	1,655.66
Benefits	11,387.30	139,256.03	186,900.00	3,823.20	52,289.39	80,100.00	-	-	-	267,000.00	75,454.58
Materials and Supplies	-	573.21	4,200.00	-	245.64	1,800.00	-	-	-	6,000.00	5,181.15
Contract Services	15,604.75	81,333.26	130,200.00	6,687.75	34,857.11	55,800.00	-	-	-	186,000.00	69,809.63
Utilities	-	1,468.33	2,800.00	-	629.29	1,200.00	-	-	-	4,000.00	1,902.38
Professional Development	3,600.07	63,540.99	107,800.00	1,542.88	27,231.85	46,200.00	-	-	-	154,000.00	63,227.16
Program: 2000 - General Administration Total:	**64,137.53**	**590,121.79**	**890,400.00**	**26,430.44**	**245,517.30**	**381,600.00**	**-**	**-**	**-**	**1,272,000.00**	**436,360.91**
Program: 2100 - Human Resources											
Labor	18,012.74	154,249.32	247,100.00	7,719.74	66,106.80	105,900.00	-	-	-	353,000.00	132,643.88
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	55.31	705.25	2,100.00	23.71	302.26	900.00	-	-	-	3,000.00	1,992.49
Benefits	5,452.10	112,254.72	149,800.00	2,336.56	48,076.78	64,200.00	-	-	-	214,000.00	53,668.50
Materials and Supplies	-	442.15	3,500.00	-	189.48	1,500.00	-	-	-	5,000.00	4,368.37
Contract Services	1,617.43	76,912.97	239,400.00	693.16	32,962.68	102,600.00	-	-	-	342,000.00	232,124.35
Utilities	-	491.28	1,400.00	-	210.54	600.00	-	-	-	2,000.00	1,298.18
Professional Development	-	20,873.95	42,000.00	-	6,625.62	18,000.00	-	-	-	60,000.00	32,500.43
Other	20,897.74	1,788,217.08	1,820,700.00	8,956.17	551,811.18	780,300.00	-	-	-	2,601,000.00	260,971.74
Program: 2100 - Human Resources Total:	**46,035.32**	**2,154,146.72**	**2,506,000.00**	**19,729.34**	**706,285.34**	**1,074,000.00**	**-**	**-**	**-**	**3,580,000.00**	**719,567.94**
Program: 2200 - Public Affairs											
Labor	22,468.32	189,727.48	361,900.00	9,629.28	81,526.12	155,100.00	-	-	-	517,000.00	245,746.40
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	331.89	4,378.39	11,900.00	142.23	1,876.43	5,100.00	-	-	-	17,000.00	10,745.18
Benefits	5,117.49	67,754.82	107,100.00	2,193.10	29,039.41	45,900.00	-	-	-	153,000.00	56,205.77
Materials and Supplies	1,429.01	17,265.60	67,200.00	612.43	7,399.55	28,800.00	-	-	-	96,000.00	71,334.85
Contract Services	25,610.30	231,063.90	443,100.00	10,975.84	82,794.85	189,900.00	-	-	-	633,000.00	319,141.25
Utilities	3,442.95	5,157.24	24,500.00	1,475.55	2,210.24	10,500.00	-	-	-	35,000.00	27,632.52
Professional Development	-	16,040.30	43,400.00	-	6,874.42	18,600.00	-	-	-	62,000.00	39,085.28
Program: 2200 - Public Affairs Total:	**58,399.96**	**531,387.73**	**1,059,100.00**	**25,028.43**	**211,721.02**	**453,900.00**	**-**	**-**	**-**	**1,513,000.00**	**769,891.25**
Program: 2300 - Conservation											
Labor	8,934.40	76,942.40	123,000.00	-	-	-	-	-	-	123,000.00	46,057.60
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	670.08	3,559.80	7,000.00	-	-	-	-	-	-	7,000.00	3,440.20
Benefits	3,171.00	25,801.23	44,000.00	-	-	-	-	-	-	44,000.00	18,198.77
Materials and Supplies	1,893.84	29,532.69	63,000.00	-	-	-	-	-	-	63,000.00	33,467.31
Contract Services	5,613.98	80,292.03	271,000.00	-	-	-	-	-	-	271,000.00	190,707.97
Utilities	-	8,075.50	26,000.00	-	-	-	-	-	-	26,000.00	17,924.50
Professional Development	-	7,817.72	12,000.00	-	-	-	-	-	-	12,000.00	4,182.28
Other	-	63,687.36	85,000.00	-	-	-	-	-	-	85,000.00	21,312.64
Program: 2300 - Conservation Total:	**20,283.30**	**295,708.73**	**631,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**631,000.00**	**335,291.27**
Program: 3000 - Finance & Accounting											
Labor	42,446.46	358,006.08	576,100.00	18,191.38	153,002.79	246,900.00	-	-	-	823,000.00	311,991.13
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,464.56	7,575.94	9,100.00	627.66	3,246.78	3,900.00	-	-	-	13,000.00	2,177.28
Benefits	13,004.57	193,718.74	268,100.00	5,573.35	84,533.09	114,900.00	-	-	-	383,000.00	104,748.17
Materials and Supplies	99.67	5,060.66	4,900.00	42.73	2,168.82	2,100.00	-	-	-	7,000.00	(229.48)
Contract Services	10,813.43	87,135.38	112,000.00	4,409.72	35,452.94	48,000.00	-	-	-	160,000.00	37,411.68
Utilities	-	795.12	2,800.00	-	340.77	1,200.00	-	-	-	4,000.00	2,864.11
Professional Development	-	10,486.12	20,300.00	-	4,494.05	8,700.00	-	-	-	29,000.00	14,019.83
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance & Accounting Total:	**67,828.69**	**662,778.04**	**993,300.00**	**28,844.84**	**283,239.24**	**425,700.00**	**-**	**-**	**-**	**1,419,000.00**	**472,982.72**

Program Expense Detail Budget-to-Actual
Month Ended February 28, 2025
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Program: 3200 - Information Technology											
Labor	24,674.73	214,410.07	340,900.00	10,574.87	91,461.53	146,100.00	-	-	-	487,000.00	181,128.40
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	8,990.52	164,009.87	196,000.00	3,852.97	70,283.19	84,000.00	-	-	-	280,000.00	45,706.94
Materials and Supplies	2,497.33	48,172.75	59,500.00	1,070.28	20,645.39	25,500.00	-	-	-	85,000.00	16,181.86
Contract Services	45,373.21	488,002.13	703,500.00	19,445.65	209,143.80	301,500.00	-	-	-	1,005,000.00	307,854.07
Utilities	-	10,623.83	8,400.00	-	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
Program: 3200 - Information Technology Total:	**81,535.79**	**925,306.15**	**1,311,800.00**	**34,943.77**	**396,124.49**	**562,200.00**	**-**	**-**	**-**	**1,874,000.00**	**552,569.36**
Program: 3300 - Customer Service											
Labor	35,169.17	301,670.13	480,200.00	15,072.46	130,058.34	205,800.00	-	-	-	686,000.00	254,271.53
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	711.77	5,432.37	4,900.00	305.03	2,328.12	2,100.00	-	-	-	7,000.00	(760.49)
Benefits	13,206.57	165,220.12	227,500.00	5,659.60	70,816.91	97,500.00	-	-	-	325,000.00	88,962.97
Materials and Supplies	82.94	880.75	4,900.00	35.55	377.48	2,100.00	-	-	-	7,000.00	5,741.77
Contract Services	46,519.88	494,106.67	702,800.00	19,937.11	211,760.02	301,200.00	-	-	-	1,004,000.00	298,133.31
Utilities	10,751.92	87,146.82	112,700.00	4,607.96	35,977.79	48,300.00	-	-	-	161,000.00	37,875.39
Professional Development	-	1,566.06	11,200.00	-	671.17	4,800.00	-	-	-	16,000.00	13,762.77
Other	8.37	4,093.47	4,200.00	-	-	1,800.00	-	-	-	6,000.00	1,906.53
Program: 3300 - Customer Service Total:	**106,450.62**	**1,060,116.39**	**1,548,400.00**	**45,617.71**	**451,989.83**	**663,600.00**	**-**	**-**	**-**	**2,212,000.00**	**699,893.78**
Program: 3400 - Meter Services											
Labor	13,168.01	115,178.02	181,000.00	-	-	-	-	-	-	181,000.00	65,821.98
Overtime	-	2,499.87	6,000.00	-	-	-	-	-	-	6,000.00	3,500.13
Benefits	5,725.58	72,157.29	104,000.00	-	-	-	-	-	-	104,000.00	31,842.71
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	145.80	7,413.15	8,000.00	-	-	-	-	-	-	8,000.00	586.85
Utilities	-	1,556.62	3,000.00	-	-	-	-	-	-	3,000.00	1,443.38
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**19,039.39**	**198,804.95**	**306,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**306,000.00**	**107,195.05**
Program: 4000 - Engineering											
Labor	32,541.04	277,190.80	460,600.00	13,946.16	118,367.54	197,400.00	-	-	-	658,000.00	262,441.66
Temporary Labor	-	-	101,500.00	-	-	43,500.00	-	-	-	145,000.00	145,000.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,966.46	62,328.29	107,800.00	3,414.13	26,725.21	46,200.00	-	-	-	154,000.00	64,946.50
Materials and Supplies	-	238.42	4,200.00	-	102.18	1,800.00	-	-	-	6,000.00	5,659.40
Contract Services	9,274.25	31,080.22	135,100.00	202.50	7,889.33	57,900.00	-	-	-	193,000.00	154,030.45
Utilities	1,414.00	21,215.68	33,600.00	-	21,841.52	29,400.00	-	-	-	63,000.00	19,942.80
Professional Development	-	6,658.32	11,900.00	-	2,853.56	5,100.00	-	-	-	17,000.00	7,488.12
Program: 4000 - Engineering Total:	**51,195.75**	**398,711.73**	**854,700.00**	**17,562.79**	**177,779.34**	**381,300.00**	**-**	**-**	**-**	**1,236,000.00**	**659,508.93**
Program: 5000 - Water Production											
Labor	60,328.85	539,491.72	884,000.00	-	-	-	-	-	-	884,000.00	344,508.28
Overtime	4,491.58	60,156.21	92,000.00	-	-	-	-	-	-	92,000.00	31,843.79
Standby	2,521.46	25,142.71	47,000.00	-	-	-	-	-	-	47,000.00	21,857.29
Benefits	19,311.83	283,399.74	396,000.00	-	-	-	-	-	-	396,000.00	112,600.26
Water Supply	172.50	363,197.94	833,000.00	-	-	-	-	-	-	833,000.00	469,802.06
Materials and Supplies	10,295.11	159,610.30	288,000.00	-	-	-	-	-	-	288,000.00	128,389.70
Contract Services	31,969.52	504,793.03	535,000.00	-	-	-	-	-	-	535,000.00	30,206.97
Utilities	169,027.48	1,706,509.54	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,392,490.46
Professional Development	-	2,340.77	11,000.00	-	-	-	-	-	-	11,000.00	8,659.23
Program: 5000 - Water Production Total:	**298,118.33**	**3,644,641.96**	**6,185,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**6,185,000.00**	**2,540,358.04**
Program: 5100 - Water Treatment											
Labor	22,012.80	188,233.81	304,000.00	-	-	-	-	-	-	304,000.00	115,766.19
Overtime	3,069.30	16,334.47	39,000.00	-	-	-	-	-	-	39,000.00	22,665.53
Benefits	6,559.10	140,334.67	179,000.00	-	-	-	-	-	-	179,000.00	38,665.33
Materials and Supplies	8,080.73	303,670.46	280,000.00	-	-	-	-	-	-	280,000.00	(23,670.46)
Contract Services	9,829.12	280,194.11	564,000.00	-	-	-	-	-	-	564,000.00	283,805.89
Utilities	-	120,610.30	243,000.00	-	-	-	-	-	-	243,000.00	122,389.70
Program: 5100 - Water Treatment Total:	**49,551.05**	**1,049,377.82**	**1,609,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,609,000.00**	**559,622.18**
Program: 5200 - Water Quality											
Labor	18,290.40	146,579.21	279,000.00	-	-	-	-	-	-	279,000.00	132,420.79
Overtime	86.18	2,340.47	12,000.00	-	-	-	-	-	-	12,000.00	9,659.53
Benefits	4,721.12	75,698.65	102,000.00	-	-	-	-	-	-	102,000.00	26,301.35
Materials and Supplies	144.88	11,902.54	25,000.00	-	-	-	-	-	-	25,000.00	13,097.46
Contract Services	6,192.55	96,582.77	178,000.00	-	-	-	-	-	-	178,000.00	81,417.23
Utilities	-	193.33	2,000.00	-	-	-	-	-	-	2,000.00	1,806.67
Professional Development	-	1,361.00	4,000.00	-	-	-	-	-	-	4,000.00	2,639.00
Program: 5200 - Water Quality Total:	**29,435.13**	**334,657.97**	**602,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**602,000.00**	**267,342.03**

Program Expense Detail Budget-to-Actual
Month Ended February 28, 2025
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Program: 6000 - Maintenance Administration											
Labor	14,795.64	127,653.50	196,200.00	1,643.96	14,678.42	21,800.00	-	-	-	218,000.00	75,668.08
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	151.15	604.59	1,800.00	16.79	67.17	200.00	-	-	-	2,000.00	1,328.24
Standby	3,291.69	33,204.30	40,500.00	346.57	3,209.13	4,500.00	-	-	-	45,000.00	8,586.57
Benefits	6,381.90	87,236.17	118,800.00	708.92	9,676.52	13,200.00	-	-	-	132,000.00	35,087.31
Materials and Supplies	-	145.38	2,700.00	-	-	300.00	-	-	-	3,000.00	2,854.62
Contract Services	60.92	1,300.56	2,700.00	6.78	362.59	300.00	-	-	-	3,000.00	1,336.85
Utilities	-	17,538.98	36,000.00	-	1,933.81	4,000.00	-	-	-	40,000.00	20,527.21
Professional Development	105.00	6,610.07	20,700.00	-	1,487.68	2,300.00	-	-	-	23,000.00	14,902.25
Other	-	(4,228.85)	-							-	4,228.85
Program: 6000 - Maintenance Administration Total:	**24,786.30**	**270,064.70**	**419,400.00**	**2,723.02**	**31,415.32**	**46,600.00**	**-**	**-**	**-**	**466,000.00**	**164,519.98**
Program: 6100 - Water Maintenance											
Labor	86,644.64	750,692.56	1,280,000.00	-	-	-	-	-	-	1,280,000.00	529,307.44
Overtime	32,306.27	287,433.22	435,000.00	-	-	-	-	-	-	435,000.00	147,566.78
Benefits	36,634.40	464,716.90	630,000.00	-	-	-	-	-	-	630,000.00	165,283.10
Materials and Supplies	48,272.39	520,679.93	947,000.00	-	-	-	-	-	-	947,000.00	426,320.07
Contract Services	5,225.80	340,648.80	635,000.00	-	-	-	-	-	-	635,000.00	294,351.20
Utilities	-	1.98	-	-	-	-	-	-	-	-	(1.98)
Program: 6100 - Water Maintenance Total:	**209,083.50**	**2,364,173.39**	**3,927,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,927,000.00**	**1,562,826.61**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	28,816.94	236,043.92	396,000.00	-	-	-	396,000.00	159,956.08
Overtime	-	-	-	497.82	7,085.68	9,000.00	-	-	-	9,000.00	1,914.32
Benefits	-	-	-	9,257.06	107,222.42	177,000.00	-	-	-	177,000.00	69,777.58
Materials and Supplies	-	-	-	13,673.80	38,389.04	42,250.00	-	-	-	42,250.00	3,860.96
Contract Services	-	-	-	5,907.63	165,817.76	337,750.00	-	-	-	337,750.00	171,932.24
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	80.00	-	-	-	-	-	(80.00)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**58,153.25**	**554,638.82**	**962,000.00**	**-**	**-**	**-**	**962,000.00**	**407,361.18**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	83,922.49	642,323.43	1,000,000.00	1,000,000.00	357,676.57
Temporary Labor	-	-	-	-	-	-	22,268.57	49,980.53	143,000.00	143,000.00	93,019.47
Overtime	-	-	-	-	-	-	25,415.74	247,030.33	310,000.00	310,000.00	62,969.67
Standby	-	-	-	-	-	-	5,657.73	54,165.06	65,000.00	65,000.00	10,834.94
Benefits	-	-	-	-	-	-	27,996.67	336,091.49	448,000.00	448,000.00	111,908.51
Materials and Supplies	-	-	-	-	-	-	12,527.58	642,033.86	335,000.00	335,000.00	(307,033.86)
Contract Services	-	-	-	-	-	-	156,185.07	2,334,270.64	5,943,000.00	5,943,000.00	3,608,729.36
Utilities	-	-	-	-	-	-	216,746.82	2,104,066.34	2,481,000.00	2,481,000.00	376,933.66
Professional Development	-	-	-	-	-	-	212.25	7,710.43	12,000.00	12,000.00	4,289.57
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**550,932.92**	**6,417,672.11**	**10,737,000.00**	**10,737,000.00**	**4,319,327.89**
Program: 7000 - Facilities Maintenance											
Labor	12,052.05	104,129.74	212,800.00	5,165.17	44,466.50	91,200.00	-	-	-	304,000.00	155,403.76
Overtime	731.31	5,380.33	9,800.00	313.41	2,305.86	4,200.00	-	-	-	14,000.00	6,313.81
Benefits	4,539.87	66,510.64	113,400.00	1,945.60	28,564.06	48,600.00	-	-	-	162,000.00	66,925.30
Materials and Supplies	3,880.73	40,611.05	42,000.00	1,257.95	23,078.21	18,000.00	-	-	-	60,000.00	(3,689.26)
Contract Services	65,231.37	750,597.99	872,200.00	23,385.57	280,365.73	373,800.00	-	-	-	1,246,000.00	215,036.28
Utilities	17,808.08	198,618.09	275,100.00	6,254.18	59,333.97	117,900.00	-	6,009.44	-	393,000.00	129,038.50
Professional Development	-	623.81	2,100.00	-	21.88	900.00	-	-	-	3,000.00	2,354.31
Program: 7000 - Facilities Maintenance Total:	**104,243.41**	**1,166,471.65**	**1,527,400.00**	**38,321.88**	**438,136.21**	**654,600.00**	**-**	**6,009.44**	**-**	**2,182,000.00**	**571,382.70**
Program: 7100 - Fleet Maintenance											
Labor	6,118.56	51,266.40	73,500.00	2,622.24	21,685.60	31,500.00	-	-	-	105,000.00	32,048.00
Overtime	447.41	5,079.45	2,100.00	191.75	2,176.89	900.00	-	-	-	3,000.00	(4,256.34)
Benefits	2,152.56	17,377.52	22,400.00	922.50	7,380.39	9,600.00	-	-	-	32,000.00	7,242.09
Materials and Supplies	28,818.54	90,995.95	126,000.00	12,350.82	38,965.28	54,000.00	-	-	-	180,000.00	50,038.77
Contract Services	12,410.41	165,166.16	210,700.00	5,318.77	70,785.59	90,300.00	-	-	-	301,000.00	65,048.25
Utilities	12,304.35	107,656.79	196,700.00	5,273.29	44,245.18	84,300.00	-	-	-	281,000.00	129,098.03
Professional Development	-	204.13	2,800.00	-	87.49	1,200.00	-	-	-	4,000.00	3,708.38
Program: 7100 - Fleet Maintenance Total:	**62,251.83**	**437,746.40**	**634,200.00**	**26,679.37**	**185,326.42**	**271,800.00**	**-**	**-**	**-**	**906,000.00**	**282,927.18**
						-			-	-	
Program: 8000 - Capital											
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	-	324,800.74	1,328,000.00	-	-	-	-	-	-	1,328,000.00	1,003,199.26
Capital Outlay	4,354.76	386,826.00	903,000.00	1,866.33	79,565.69	159,000.00	-	16,437.56	81,000.00	1,143,000.00	660,170.75
Accounting Income Add back	-	(324,800.74)	-	-	-	-	-	-	-	-	324,800.74
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	**4,354.76**	**794,124.00**	**4,893,000.00**	**1,866.33**	**128,418.44**	**641,000.00**	**-**	**2,974,986.00**	**7,812,000.00**	**13,346,000.00**	**9,448,471.56**
Total Surplus (Deficit):	**$ 896,108.90**	**$ 7,779,052.71**	**$ 680,100.00**	**$ 240,514.34**	**$ 1,601,595.26**	**$ 113,900.00**	**$ 492,485.61**	**$ 953,875.77**	**$ (3,694,000.00)**	**$ (2,900,000.00)**	**$ (13,234,523.74)**