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

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 864,265.56	$ 4,644,164.03	$ 5,340,989.88	$ 10,849,419.47
Investments	13,959,287.68	1,942,137.99	-	15,901,425.67
Accounts Receivable, Net	5,169,253.87	351,017.49	667,029.83	6,187,301.19
Other Receivables	9,107,586.30	1,173.53	-	9,108,759.83
Due from Other Governments	-	-	4,360,792.08	4,360,792.08
Inventory	1,637,311.43	6,721.16	-	1,644,032.59
Prepaid Expenses	721,355.65	42,012.11	-	763,367.76
Total Current Assets:	31,459,060.49	6,987,226.31	10,368,811.79	48,815,098.59
Non-Current Assets:				
Restricted Cash and Cash Equivalents	7,801,084.25	4,126,624.42	3,630,159.00	15,557,867.67
Capital Assets not being Depreciated	9,661,334.35	2,867,597.03	1,864,146.92	14,393,078.30
Capital Assets, Net	109,496,157.95	27,884,535.08	176,049,146.27	313,429,839.30
Total Non-Current Assets:	126,958,576.55	34,878,756.53	181,543,452.19	343,380,785.27
Total Assets:	158,417,637.04	41,865,982.84	191,912,263.98	392,195,883.86
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:	**164,796,471.27**	**44,622,076.35**	**191,912,263.98**	**401,330,811.60**
Current Liabilities:				
Accounts Payable and Accrued Expenses	1,250,267.49	108,779.58	196,919.00	1,555,966.07
Due to Water Fund	-	-	-	-
Due to Sewer Fund	-	-	-	-
Due to Reclamation Fund	-	-	-	-
Accrued Payroll and Benefits	-	1,173.53	-	1,173.53
Customer Service Deposits	1,562,676.07	-	-	1,562,676.07
Construction Advances and Retentions	140,104.63	2,326.48	14,926.50	157,357.61
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:	3,858,724.34	228,973.37	498,051.92	4,585,749.63
Non-Current Liabilities:				
Compensated Absences, less current portion	342,894.22	130,532.41	141,708.18	615,134.81
Net Pension Liability	10,546,445.10	4,470,610.00	-	15,017,055.10
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:	46,367,427.20	11,141,296.41	177,944,123.26	235,452,846.87
Total Liabilities:	50,226,151.54	11,370,269.78	178,442,175.18	240,038,596.50
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	765,208.10	327,945.90	-	1,093,154.00
Total Liabilities and Deferred Inflows of Resources:	**50,991,359.64**	**11,698,215.68**	**178,442,175.18**	**241,131,750.50**
Equity:				
Equity	104,070,750.35	30,902,606.01	9,594,920.69	144,568,277.05
Total Beginning Equity:	**104,070,750.35**	**30,902,606.01**	**9,594,920.69**	**144,568,277.05**
Total Revenue	32,833,215.43	7,297,956.63	15,410,988.39	55,542,160.45
Total Expense	23,098,854.15	5,276,701.97	11,535,820.28	39,911,376.40
Revenues Over/Under Expenses	**9,734,361.28**	**2,021,254.66**	**3,875,168.11**	**15,630,784.05**
Total Equity and Current Surplus (Deficit):	**113,805,111.63**	**32,923,860.67**	**13,470,088.80**	**160,199,061.10**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 164,796,471.27**	**$ 44,622,076.35**	**$ 191,912,263.98**	**$ 401,330,811.60**

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

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,705,979.06	$ 18,373,251.67	$ 18,820,000.00	$ -	$ -	$ -	$ -	$ 910,860.12	$ 1,172,000.00	$ 19,992,000.00	$ 707,888.21
Meter Charges	942,513.30	9,827,129.88	10,685,000.00	-	-	-	-	-	-	10,685,000.00	857,870.12
Penalties	51,611.47	566,101.80	416,000.00	1,623.41	51,360.98	110,000.00	3,002.03	10,764.23	60,000.00	586,000.00	(42,227.01)
Wastewater System Charges	-	-	-	561,293.54	6,111,730.52	6,515,000.00	-	-	-	6,515,000.00	403,269.48
Wastewater Treatment Charges	-	-	-	-	-	-	1,074,270.73	11,585,938.84	12,333,000.00	12,333,000.00	747,061.16
Other Operating Revenue	783,325.00	3,099,101.59	365,000.00	71,481.40	932,321.87	5,000.00	65,354.60	1,276,003.58	1,010,000.00	1,380,000.00	(3,927,427.04)
Non Operating Revenue	16,928.34	967,630.49	520,000.00	815.85	202,543.26	100,000.00	-	1,627,421.62	280,000.00	900,000.00	(1,897,595.37)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**3,500,357.17**	**32,833,215.43**	**30,806,000.00**	**635,214.20**	**7,297,956.63**	**6,730,000.00**	**1,142,627.36**	**15,410,988.39**	**14,855,000.00**	**52,391,000.00**	**(3,151,160.45)**
Expense by Category											
Labor	466,565.25	5,312,136.35	6,534,400.00	130,513.71	1,495,544.94	1,826,600.00	76,690.44	871,858.87	1,000,000.00	9,361,000.00	1,681,459.84
Benefits	159,841.89	2,661,916.71	3,017,900.00	43,964.67	682,819.73	809,100.00	27,821.24	419,612.97	448,000.00	4,275,000.00	510,650.59
Contract Services	493,825.28	5,321,911.98	5,781,900.00	98,944.63	1,513,793.91	1,875,850.00	273,057.39	3,320,510.86	5,943,000.00	13,600,750.00	3,444,533.25
Professional Development	496.90	195,304.33	317,200.00	109.50	66,393.16	117,800.00	47.60	13,967.20	12,000.00	447,000.00	171,335.31
Overtime	36,570.41	530,331.71	633,400.00	3,441.24	31,667.43	26,600.00	17,000.46	308,806.81	310,000.00	970,000.00	99,194.05
Materials and Supplies	93,950.28	1,591,694.69	1,928,200.00	5,711.77	162,972.46	179,050.00	14,875.76	693,136.46	335,000.00	2,442,250.00	(5,553.61)
Utilities	61,193.50	2,463,541.99	4,067,000.00	16,819.30	215,091.96	301,000.00	233,901.06	2,782,725.04	2,481,000.00	6,849,000.00	1,387,641.01
Temporary Labor	1,403.80	17,062.60	122,500.00	601.64	7,312.64	52,500.00	14,463.29	77,610.91	143,000.00	318,000.00	216,013.85
Other	21,720.93	2,148,507.45	1,909,900.00	3,145.16	669,903.07	782,100.00	-	-	-	2,692,000.00	(126,410.52)
Standby	4,862.96	74,871.12	87,500.00	292.94	4,165.06	4,500.00	6,337.96	72,605.16	65,000.00	157,000.00	5,358.66
Water Supply	168,048.50	531,846.44	833,000.00	-	-	-	-	-	-	833,000.00	301,153.56
Debt Service	-	2,408,441.00	2,662,000.00	-	481,996.75	482,000.00	-	7,170,198.49	7,731,000.00	10,875,000.00	814,363.76
Capital Improvement	131,384.37	636,220.11	1,328,000.00	-	-	-	-	-	-	1,328,000.00	691,779.89
Capital Outlay	502,601.21	971,287.78	903,000.00	28,303.39	120,040.86	159,000.00	-	16,437.56	81,000.00	1,143,000.00	35,233.80
Accounting Income Add back	(131,384.37)	(1,766,220.11)	-	-	(175,000.00)	-	-	(4,211,650.05)	-	-	6,152,870.16
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	**2,011,080.91**	**23,098,854.15**	**30,125,900.00**	**331,847.95**	**5,276,701.97**	**6,616,100.00**	**664,195.20**	**11,535,820.28**	**18,549,000.00**	**55,291,000.00**	**15,379,623.60**
Total Surplus (Deficit):	**$ 1,489,276.26**	**$ 9,734,361.28**	**$ 680,100.00**	**$ 303,366.25**	**$ 2,021,254.66**	**$ 113,900.00**	**$ 478,432.16**	**$ 3,875,168.11**	**$ (3,694,000.00)**	**$ (2,900,000.00)**	**$ (18,530,784.05)**

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

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,705,979.06	$ 18,373,251.67	$ 18,820,000.00	$ -	$ -	$ -	$ -	$ 910,860.12	$ 1,172,000.00	$ 19,992,000.00	$ 707,888.21
Meter Charges	942,513.30	9,827,129.88	10,685,000.00	-	-	-	-	-	-	10,685,000.00	857,870.12
Penalties	51,611.47	566,101.80	416,000.00	1,623.41	51,360.98	110,000.00	3,002.03	10,764.23	60,000.00	586,000.00	(42,227.01)
Wastewater System Charges	-	-	-	561,293.54	6,111,730.52	6,515,000.00	-	-	-	6,515,000.00	403,269.48
Wastewater Treatment Charges	-	-	-	-	-	-	1,074,270.73	11,585,938.84	12,333,000.00	12,333,000.00	747,061.16
Other Operating Revenue	783,325.00	3,099,101.59	365,000.00	71,481.40	932,321.87	5,000.00	65,354.60	1,276,003.58	1,010,000.00	1,380,000.00	(3,927,427.04)
Non Operating Revenue	16,928.34	967,630.49	520,000.00	815.85	202,543.26	100,000.00	-	1,627,421.62	280,000.00	900,000.00	(1,897,595.37)
Benefits	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**3,500,357.17**	**32,833,215.43**	**30,806,000.00**	**635,214.20**	**7,297,956.63**	**6,730,000.00**	**1,142,627.36**	**15,410,988.39**	**14,855,000.00**	**52,391,000.00**	**(3,151,160.45)**
1000 - Governing Board	12,359.85	192,476.13	228,200.00	5,251.51	80,006.95	97,800.00	-	-	-	326,000.00	53,516.92
2000 - General Administration	55,439.37	755,825.48	890,400.00	22,702.71	312,529.56	381,600.00	-	-	-	1,272,000.00	203,644.96
2100 - Human Resources	31,776.29	2,563,688.63	2,506,000.00	13,618.35	881,768.18	1,074,000.00	-	-	-	3,580,000.00	134,543.19
2200 - Public Affairs	76,475.07	768,803.06	1,059,100.00	26,475.10	305,927.37	453,900.00	-	-	-	1,513,000.00	438,269.57
2300 - Conservation	41,102.50	395,520.87	631,000.00	-	-	-	-	-	-	631,000.00	235,479.13
3000 - Finance & Accounting	62,515.60	849,272.73	993,300.00	26,549.67	362,425.43	425,700.00	-	-	-	1,419,000.00	207,301.84
3200 - Information Technology	88,430.20	1,238,669.67	1,311,800.00	37,898.63	530,422.98	562,200.00	-	-	-	1,874,000.00	104,907.35
3300 - Customer Service	116,959.70	1,400,767.10	1,548,400.00	49,628.58	596,505.02	663,600.00	-	-	-	2,212,000.00	214,727.88
3400 - Meter Services	19,138.37	257,940.75	306,000.00	-	-	-	-	-	-	306,000.00	48,059.25
4000 - Engineering	41,926.37	560,401.88	854,700.00	18,462.77	232,064.09	381,300.00	-	-	-	1,236,000.00	443,534.03
5000 - Water Production	306,068.79	4,444,146.28	6,185,000.00	-	-	-	-	-	-	6,185,000.00	1,740,853.72
5100 - Water Treatment	212,648.90	1,439,706.48	1,609,000.00	-	-	-	-	-	-	1,609,000.00	169,293.52
5200 - Water Quality	43,605.77	444,649.21	602,000.00	-	-	-	-	-	-	602,000.00	157,350.79
6000 - Maintenance Administration	28,393.98	360,495.22	419,400.00	3,025.83	41,270.61	46,600.00	-	-	-	466,000.00	64,234.17
6100 - Water Maintenance	231,201.75	3,107,755.70	3,927,000.00	-	-	-	-	-	-	3,927,000.00	819,244.30
6200 - Wastewater Collection	-	-	-	42,667.60	703,722.88	962,000.00	-	-	-	962,000.00	258,277.12
6300 - Water Reclamation	-	-	-	-	-	-	660,191.09	8,547,771.75	10,737,000.00	10,737,000.00	2,189,228.25
7000 - Facilities Maintenance	89,654.85	1,492,509.87	1,527,400.00	35,499.91	558,273.54	654,600.00	4,004.11	13,062.53	-	2,182,000.00	118,154.06
7100 - Fleet Maintenance	50,782.34	576,496.31	634,200.00	21,763.90	244,747.75	271,800.00	-	-	-	906,000.00	84,755.94
8000 - Capital	502,601.21	2,249,728.78	4,893,000.00	28,303.39	427,037.61	641,000.00	-	2,974,986.00	7,812,000.00	13,346,000.00	7,694,247.61
Total Surplus (Deficit):	**$ 1,489,276.26**	**$ 9,734,361.28**	**$ 680,100.00**	**$ 303,366.25**	**$ 2,021,254.66**	**$ 113,900.00**	**$ 478,432.16**	**$ 3,875,168.11**	**$ (3,694,000.00)**	**$ (2,900,000.00)**	**$ (18,530,784.05)**

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

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,705,979.06	$ 18,373,251.67	$ 18,820,000.00	$ -	$ -	$ -	$ -	$ 910,860.12	$ 1,172,000.00	$ 19,992,000.00	$ 707,888.21
Meter Charges	942,513.30	9,827,129.88	10,685,000.00	-	-	-	-	-	-	10,685,000.00	857,870.12
Penalties	51,611.47	566,101.80	416,000.00	1,623.41	51,360.98	110,000.00	3,002.03	10,764.23	60,000.00	586,000.00	(42,227.01)
Wastewater System Charges	-	-	-	561,293.54	6,111,730.52	6,515,000.00	-	-	-	6,515,000.00	403,269.48
Wastewater Treatment Charges	-	-	-	-	-	-	1,074,270.73	11,585,938.84	12,333,000.00	12,333,000.00	747,061.16
Other Operating Revenue	783,325.00	3,099,101.59	365,000.00	71,481.40	932,321.87	5,000.00	65,354.60	1,276,003.58	1,010,000.00	1,380,000.00	(3,927,427.04)
Non Operating Revenue	16,928.34	967,630.49	520,000.00	815.85	202,543.26	100,000.00	-	1,627,421.62	280,000.00	900,000.00	(1,897,595.37)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**3,500,357.17**	**32,833,215.43**	**30,806,000.00**	**635,214.20**	**7,297,956.63**	**6,730,000.00**	**1,142,627.36**	**15,410,988.39**	**14,855,000.00**	**52,391,000.00**	**(3,151,160.45)**
Program: 1000 - Governing Board											
Labor	$ 7,640.24	$ 77,146.75	$ 99,400.00	$ 3,274.40	$ 33,062.85	$ 42,600.00	$ -	$ -	$ -	$ 142,000.00	$ 31,790.40
Benefits	4,560.71	56,409.55	63,000.00	1,954.61	24,175.51	27,000.00	-	-	-	90,000.00	9,414.94
Materials and Supplies	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	-	42,681.25	39,200.00	-	18,277.65	16,800.00	-	-	-	56,000.00	(4,958.90)
Professional Development	158.90	16,238.58	24,500.00	22.50	4,490.94	10,500.00	-	-	-	35,000.00	14,270.48
Program: 1000 - Governing Board Total:	**12,359.85**	**192,476.13**	**228,200.00**	**5,251.51**	**80,006.95**	**97,800.00**	**-**	**-**	**-**	**326,000.00**	**53,516.92**
Program: 2000 - General Administration											
Labor	31,493.56	385,004.86	434,700.00	13,497.25	164,374.05	186,300.00	-	-	-	621,000.00	71,621.09
Temporary Labor	1,403.80	17,062.60	21,000.00	601.64	7,312.64	9,000.00	-	-	-	30,000.00	5,624.76
Overtime	162.06	2,221.78	2,800.00	69.46	952.18	1,200.00	-	-	-	4,000.00	826.04
Benefits	11,337.16	174,283.53	186,900.00	3,801.74	63,925.29	80,100.00	-	-	-	267,000.00	28,791.18
Materials and Supplies	-	831.20	4,200.00	-	356.19	1,800.00	-	-	-	6,000.00	4,812.61
Contract Services	10,902.50	103,275.56	130,200.00	4,672.50	44,260.95	55,800.00	-	-	-	186,000.00	38,463.49
Utilities	140.29	2,047.93	2,800.00	60.12	877.69	1,200.00	-	-	-	4,000.00	1,074.38
Professional Development	-	71,098.02	107,800.00	-	30,470.57	46,200.00	-	-	-	154,000.00	52,431.41
Program: 2000 - General Administration Total:	**55,439.37**	**755,825.48**	**890,400.00**	**22,702.71**	**312,529.56**	**381,600.00**	**-**	**-**	**-**	**1,272,000.00**	**203,644.96**
Program: 2100 - Human Resources											
Labor	18,012.74	208,287.53	247,100.00	7,719.75	89,266.04	105,900.00	-	-	-	353,000.00	55,446.43
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,009.47	2,100.00	-	432.65	900.00	-	-	-	3,000.00	1,557.88
Benefits	5,451.38	128,680.45	149,800.00	2,336.26	55,116.23	64,200.00	-	-	-	214,000.00	30,203.32
Materials and Supplies	-	536.12	3,500.00	-	229.76	1,500.00	-	-	-	5,000.00	4,234.12
Contract Services	683.38	138,095.34	239,400.00	292.87	59,183.66	102,600.00	-	-	-	342,000.00	144,721.00
Utilities	87.07	834.34	1,400.00	37.31	357.57	600.00	-	-	-	2,000.00	808.09
Professional Development	203.00	22,480.53	42,000.00	87.00	7,279.20	18,000.00	-	-	-	60,000.00	30,240.27
Other	7,338.72	2,063,764.85	1,820,700.00	3,145.16	669,903.07	780,300.00	-	-	-	2,601,000.00	(132,667.92)
Program: 2100 - Human Resources Total:	**31,776.29**	**2,563,688.63**	**2,506,000.00**	**13,618.35**	**881,768.18**	**1,074,000.00**	**-**	**-**	**-**	**3,580,000.00**	**134,543.19**
Program: 2200 - Public Affairs											
Labor	27,695.33	266,279.72	361,900.00	11,869.47	114,334.28	155,100.00	-	-	-	517,000.00	136,386.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,407.35	6,977.41	11,900.00	603.15	2,990.29	5,100.00	-	-	-	17,000.00	7,032.30
Benefits	6,237.68	85,193.44	107,100.00	2,673.03	36,512.67	45,900.00	-	-	-	153,000.00	31,293.89
Materials and Supplies	-	27,583.49	67,200.00	-	11,698.76	28,800.00	-	-	-	96,000.00	56,717.75
Contract Services	40,926.24	350,294.15	443,100.00	11,240.10	126,473.60	189,900.00	-	-	-	633,000.00	156,232.25
Utilities	208.47	6,072.13	24,500.00	89.35	2,602.34	10,500.00	-	-	-	35,000.00	26,325.53
Professional Development	-	26,402.72	43,400.00	-	11,315.43	18,600.00	-	-	-	62,000.00	24,281.85
Program: 2200 - Public Affairs Total:	**76,475.07**	**768,803.06**	**1,059,100.00**	**26,475.10**	**305,927.37**	**453,900.00**	**-**	**-**	**-**	**1,513,000.00**	**438,269.57**
Program: 2300 - Conservation											
Labor	8,934.40	103,745.60	123,000.00	-	-	-	-	-	-	123,000.00	19,254.40
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	2,722.20	7,203.36	7,000.00	-	-	-	-	-	-	7,000.00	(203.36)
Benefits	3,200.75	35,337.91	44,000.00	-	-	-	-	-	-	44,000.00	8,662.09
Materials and Supplies	7,750.00	39,792.94	63,000.00	-	-	-	-	-	-	63,000.00	23,207.06
Contract Services	4,066.58	105,428.44	271,000.00	-	-	-	-	-	-	271,000.00	165,571.56
Utilities	46.36	8,256.57	26,000.00	-	-	-	-	-	-	26,000.00	17,743.43
Professional Development	-	11,121.22	12,000.00	-	-	-	-	-	-	12,000.00	878.78
Other	14,382.21	84,634.83	85,000.00	-	-	-	-	-	-	85,000.00	365.17
Program: 2300 - Conservation Total:	**41,102.50**	**395,520.87**	**631,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**631,000.00**	**235,479.13**
Program: 3000 - Finance & Accounting											
Labor	42,263.23	484,389.14	576,100.00	18,112.78	207,166.96	246,900.00	-	-	-	823,000.00	131,443.90
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,271.26	10,628.58	9,100.00	544.83	4,555.05	3,900.00	-	-	-	13,000.00	(2,183.63)
Benefits	12,926.07	232,284.54	268,100.00	5,539.58	101,061.01	114,900.00	-	-	-	383,000.00	49,654.45
Materials and Supplies	-	5,318.64	4,900.00	-	2,279.37	2,100.00	-	-	-	7,000.00	(598.01)
Contract Services	5,953.01	101,571.59	112,000.00	2,308.76	40,900.09	48,000.00	-	-	-	160,000.00	17,528.32
Utilities	102.03	1,307.68	2,800.00	43.72	560.42	1,200.00	-	-	-	4,000.00	2,131.90
Professional Development	-	13,772.56	20,300.00	-	5,902.53	8,700.00	-	-	-	29,000.00	9,324.91
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance & Accounting Total:	**62,515.60**	**849,272.73**	**993,300.00**	**26,549.67**	**362,425.43**	**425,700.00**	**-**	**-**	**-**	**1,419,000.00**	**207,301.84**

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

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	**YTD**	**ADOPTED BUDGET**	**MTD**	**YTD**	**ADOPTED BUDGET**	**MTD**	**YTD**	**ADOPTED BUDGET**	**ADOPTED TOTAL BUDGET**	**REMAINING BUDGET**
Program: 3200 - Information Technology											
Labor	24,814.72	288,854.23	340,900.00	10,634.88	123,366.17	146,100.00	-	-	-	487,000.00	74,779.60
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	9,276.16	191,833.88	196,000.00	3,975.46	82,207.58	84,000.00	-	-	-	280,000.00	5,958.54
Materials and Supplies	2,369.09	55,618.85	59,500.00	1,015.33	23,836.55	25,500.00	-	-	-	85,000.00	5,544.60
Contract Services	50,971.60	688,237.88	703,500.00	21,844.98	294,959.17	301,500.00	-	-	-	1,005,000.00	21,802.95
Utilities	998.63	14,037.33	8,400.00	427.98	6,016.01	3,600.00	-	-	-	12,000.00	(8,053.34)
Professional Development	-	87.50	3,500.00	-	37.50	1,500.00	-	-	-	5,000.00	4,875.00
Program: 3200 - Information Technology Total:	**88,430.20**	**1,238,669.67**	**1,311,800.00**	**37,898.63**	**530,422.98**	**562,200.00**	**-**	**-**	**-**	**1,874,000.00**	**104,907.35**
Program: 3300 - Customer Service											
Labor	35,307.48	405,372.35	480,200.00	15,131.75	174,502.19	205,800.00	-	-	-	686,000.00	106,125.46
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,549.22	7,504.27	4,900.00	663.93	3,216.05	2,100.00	-	-	-	7,000.00	(3,720.32)
Benefits	13,734.88	205,191.40	227,500.00	5,885.95	87,946.42	97,500.00	-	-	-	325,000.00	31,862.18
Materials and Supplies	56.24	1,262.65	4,900.00	24.10	541.14	2,100.00	-	-	-	7,000.00	5,196.21
Contract Services	54,965.19	644,693.07	702,800.00	23,556.49	276,297.06	301,200.00	-	-	-	1,004,000.00	83,009.87
Utilities	11,346.69	128,339.70	112,700.00	4,366.36	52,259.14	48,300.00	-	-	-	161,000.00	(19,598.84)
Professional Development	-	4,067.04	11,200.00	-	1,743.02	4,800.00	-	-	-	16,000.00	10,189.94
Other	-	4,336.62	4,200.00	-	-	1,800.00	-	-	-	6,000.00	1,663.38
Program: 3300 - Customer Service Total:	**116,959.70**	**1,400,767.10**	**1,548,400.00**	**49,628.58**	**596,505.02**	**663,600.00**	**-**	**-**	**-**	**2,212,000.00**	**214,727.88**
Program: 3400 - Meter Services											
Labor	13,168.00	154,682.02	181,000.00	-	-	-	-	-	-	181,000.00	26,317.98
Overtime	-	2,499.87	6,000.00	-	-	-	-	-	-	6,000.00	3,500.13
Benefits	5,725.15	89,355.81	104,000.00	-	-	-	-	-	-	104,000.00	14,644.19
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	117.72	7,795.74	8,000.00	-	-	-	-	-	-	8,000.00	204.26
Utilities	127.50	3,607.31	3,000.00	-	-	-	-	-	-	3,000.00	(607.31)
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**19,138.37**	**257,940.75**	**306,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**306,000.00**	**48,059.25**
Program: 4000 - Engineering											
Labor	27,408.36	369,681.18	460,600.00	12,241.12	158,501.04	197,400.00	-	-	-	658,000.00	129,817.78
Temporary Labor	-	-	101,500.00	-	-	43,500.00	-	-	-	145,000.00	145,000.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,966.65	86,228.17	107,800.00	3,413.94	36,967.10	46,200.00	-	-	-	154,000.00	30,804.73
Materials and Supplies	-	295.43	4,200.00	-	126.61	1,800.00	-	-	-	6,000.00	5,577.96
Contract Services	6,410.13	62,324.78	135,100.00	2,747.19	11,351.77	57,900.00	-	-	-	193,000.00	119,323.45
Utilities	141.23	34,793.98	33,600.00	60.52	22,083.99	29,400.00	-	-	-	63,000.00	6,122.03
Professional Development	-	7,078.34	11,900.00	-	3,033.58	5,100.00	-	-	-	17,000.00	6,888.08
Program: 4000 - Engineering Total:	**41,926.37**	**560,401.88**	**854,700.00**	**18,462.77**	**232,064.09**	**381,300.00**	**-**	**-**	**-**	**1,236,000.00**	**443,534.03**
Program: 5000 - Water Production											
Labor	63,844.72	730,737.57	884,000.00	-	-	-	-	-	-	884,000.00	153,262.43
Overtime	8,214.88	78,940.17	92,000.00	-	-	-	-	-	-	92,000.00	13,059.83
Standby	2,226.44	33,063.35	47,000.00	-	-	-	-	-	-	47,000.00	13,936.65
Benefits	19,328.53	341,438.55	396,000.00	-	-	-	-	-	-	396,000.00	54,561.45
Water Supply	168,048.50	531,846.44	833,000.00	-	-	-	-	-	-	833,000.00	301,153.56
Materials and Supplies	17,412.23	229,408.25	288,000.00	-	-	-	-	-	-	288,000.00	58,591.75
Contract Services	26,858.49	778,579.04	535,000.00	-	-	-	-	-	-	535,000.00	(243,579.04)
Utilities	-	1,711,098.81	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,387,901.19
Professional Development	135.00	9,034.10	11,000.00	-	-	-	-	-	-	11,000.00	1,965.90
Program: 5000 - Water Production Total:	**306,068.79**	**4,444,146.28**	**6,185,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**6,185,000.00**	**1,740,853.72**
Program: 5100 - Water Treatment											
Labor	22,012.80	254,272.21	304,000.00	-	-	-	-	-	-	304,000.00	49,727.79
Overtime	1,385.69	22,251.43	39,000.00	-	-	-	-	-	-	39,000.00	16,748.57
Benefits	6,510.40	159,894.92	179,000.00	-	-	-	-	-	-	179,000.00	19,105.08
Materials and Supplies	17,927.69	352,622.42	280,000.00	-	-	-	-	-	-	280,000.00	(72,622.42)
Contract Services	151,341.97	499,539.42	564,000.00	-	-	-	-	-	-	564,000.00	64,460.58
Utilities	13,470.35	151,126.08	243,000.00	-	-	-	-	-	-	243,000.00	91,873.92
Program: 5100 - Water Treatment Total:	**212,648.90**	**1,439,706.48**	**1,609,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,609,000.00**	**169,293.52**
Program: 5200 - Water Quality											
Labor	20,290.40	207,850.41	279,000.00	-	-	-	-	-	-	279,000.00	71,149.59
Overtime	373.43	2,785.72	12,000.00	-	-	-	-	-	-	12,000.00	9,214.28
Benefits	4,854.12	90,307.92	102,000.00	-	-	-	-	-	-	102,000.00	11,692.08
Materials and Supplies	279.14	14,633.73	25,000.00	-	-	-	-	-	-	25,000.00	10,366.27
Contract Services	17,808.68	126,951.59	178,000.00	-	-	-	-	-	-	178,000.00	51,048.41
Utilities	-	193.33	2,000.00	-	-	-	-	-	-	2,000.00	1,806.67
Professional Development	-	1,926.51	4,000.00	-	-	-	-	-	-	4,000.00	2,073.49
Program: 5200 - Water Quality Total:	**43,605.77**	**444,649.21**	**602,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**602,000.00**	**157,350.79**

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

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Program: 6000 - Maintenance Administration											
Labor	14,795.64	172,040.42	196,200.00	1,643.96	19,610.30	21,800.00	-	-	-	218,000.00	26,349.28
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	705.35	1,800.00	-	78.37	200.00	-	-	-	2,000.00	1,216.28
Standby	2,636.52	41,807.77	40,500.00	292.94	4,165.06	4,500.00	-	-	-	45,000.00	(972.83)
Benefits	6,377.18	106,699.99	118,800.00	708.49	11,838.80	13,200.00	-	-	-	132,000.00	13,461.21
Materials and Supplies	-	145.38	2,700.00	-	-	300.00	-	-	-	3,000.00	2,854.62
Contract Services	111.17	1,591.22	2,700.00	12.37	394.93	300.00	-	-	-	3,000.00	1,013.85
Utilities	4,473.47	30,564.67	36,000.00	368.07	3,252.13	4,000.00	-	-	-	40,000.00	6,183.20
Professional Development	-	11,169.27	20,700.00	-	1,931.02	2,300.00	-	-	-	23,000.00	9,899.71
Other	-	(4,228.85)	-							-	4,228.85
Program: 6000 - Maintenance Administration Total:	**28,393.98**	**360,495.22**	**419,400.00**	**3,025.83**	**41,270.61**	**46,600.00**	**-**	**-**	**-**	**466,000.00**	**64,234.17**
Program: 6100 - Water Maintenance											
Labor	91,217.04	995,396.44	1,280,000.00	-	-	-	-	-	-	1,280,000.00	284,603.56
Overtime	17,533.50	371,627.49	435,000.00	-	-	-	-	-	-	435,000.00	63,372.51
Benefits	35,690.02	573,874.02	630,000.00	-	-	-	-	-	-	630,000.00	56,125.98
Materials and Supplies	37,253.82	677,415.69	947,000.00	-	-	-	-	-	-	947,000.00	269,584.31
Contract Services	49,507.37	489,439.09	635,000.00	-	-	-	-	-	-	635,000.00	145,560.91
Utilities	-	2.97	-	-	-	-	-	-	-	-	(2.97)
Program: 6100 - Water Maintenance Total:	**231,201.75**	**3,107,755.70**	**3,927,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,927,000.00**	**819,244.30**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	28,816.94	322,494.74	396,000.00	-	-	-	396,000.00	73,505.26
Overtime	-	-	-	723.81	12,595.67	9,000.00	-	-	-	9,000.00	(3,595.67)
Benefits	-	-	-	10,819.22	138,118.77	177,000.00	-	-	-	177,000.00	38,881.23
Materials and Supplies	-	-	-	-	39,680.44	42,250.00	-	-	-	42,250.00	2,569.56
Contract Services	-	-	-	2,307.63	190,753.26	337,750.00	-	-	-	337,750.00	146,996.74
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	-	80.00	-	-	-	-	-	(80.00)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**42,667.60**	**703,722.88**	**962,000.00**	**-**	**-**	**-**	**962,000.00**	**258,277.12**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	76,690.44	871,858.87	1,000,000.00	1,000,000.00	128,141.13
Temporary Labor	-	-	-	-	-	-	14,463.29	77,610.91	143,000.00	143,000.00	65,389.09
Overtime	-	-	-	-	-	-	17,000.46	308,806.81	310,000.00	310,000.00	1,193.19
Standby	-	-	-	-	-	-	6,337.96	72,605.16	65,000.00	65,000.00	(7,605.16)
Benefits	-	-	-	-	-	-	27,821.24	419,612.97	448,000.00	448,000.00	28,387.03
Materials and Supplies	-	-	-	-	-	-	14,875.76	693,136.46	335,000.00	335,000.00	(358,136.46)
Contract Services	-	-	-	-	-	-	273,057.39	3,320,510.86	5,943,000.00	5,943,000.00	2,622,489.14
Utilities	-	-	-	-	-	-	229,896.95	2,769,662.51	2,481,000.00	2,481,000.00	(288,662.51)
Professional Development	-	-	-	-	-	-	47.60	13,967.20	12,000.00	12,000.00	(1,967.20)
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**660,191.09**	**8,547,771.75**	**10,737,000.00**	**10,737,000.00**	**2,189,228.25**
Program: 7000 - Facilities Maintenance											
Labor	12,052.03	140,285.84	212,800.00	5,165.17	59,962.00	91,200.00	-	-	-	304,000.00	103,752.16
Overtime	1,477.09	10,406.68	9,800.00	633.03	4,460.01	4,200.00	-	-	-	14,000.00	(866.69)
Benefits	4,550.67	80,171.32	113,400.00	1,950.25	34,418.43	48,600.00	-	-	-	162,000.00	47,410.25
Materials and Supplies	7,673.48	78,731.09	42,000.00	3,288.66	38,228.60	18,000.00	-	-	-	60,000.00	(56,959.69)
Contract Services	56,372.25	953,705.89	872,200.00	22,749.25	353,352.47	373,800.00	-	-	-	1,246,000.00	(61,058.36)
Utilities	7,529.33	228,585.24	275,100.00	1,713.55	67,830.15	117,900.00	4,004.11	13,062.53	-	393,000.00	83,522.08
Professional Development	-	623.81	2,100.00	-	21.88	900.00	-	-	-	3,000.00	2,354.31
Program: 7000 - Facilities Maintenance Total:	**89,654.85**	**1,492,509.87**	**1,527,400.00**	**35,499.91**	**558,273.54**	**654,600.00**	**4,004.11**	**13,062.53**	**-**	**2,182,000.00**	**118,154.06**
Program: 7100 - Fleet Maintenance											
Labor	5,614.56	68,110.08	73,500.00	2,406.24	28,904.32	31,500.00	-	-	-	105,000.00	7,985.60
Overtime	473.73	6,579.60	2,100.00	203.03	2,819.81	900.00	-	-	-	3,000.00	(6,399.41)
Benefits	2,114.38	23,721.84	22,400.00	906.14	10,099.27	9,600.00	-	-	-	32,000.00	(1,821.11)
Materials and Supplies	3,228.59	107,498.81	126,000.00	1,383.68	45,995.04	54,000.00	-	-	-	180,000.00	26,506.15
Contract Services	16,829.00	227,707.93	210,700.00	7,212.49	97,589.30	90,300.00	-	-	-	301,000.00	(24,297.23)
Utilities	22,522.08	142,673.92	196,700.00	9,652.32	59,252.52	84,300.00	-	-	-	281,000.00	79,073.56
Professional Development	-	204.13	2,800.00	-	87.49	1,200.00	-	-	-	4,000.00	3,708.38
Program: 7100 - Fleet Maintenance Total:	**50,782.34**	**576,496.31**	**634,200.00**	**21,763.90**	**244,747.75**	**271,800.00**	**-**	**-**	**-**	**906,000.00**	**84,755.94**
						-			-	-	
Program: 8000 - Capital											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service - Principal	-	1,620,000.00	1,873,000.00	-	385,000.00	385,000.00	-	4,211,650.05	4,527,000.00	6,785,000.00	568,349.95
Debt Service - Interest	-	788,441.00	789,000.00	-	96,996.75	97,000.00	-	2,958,548.44	3,204,000.00	4,090,000.00	246,013.81
Capital Improvement	131,384.37	636,220.11	1,328,000.00	-	-	-	-	-	-	1,328,000.00	691,779.89
Capital Outlay	502,601.21	971,287.78	903,000.00	28,303.39	120,040.86	159,000.00	-	16,437.56	81,000.00	1,143,000.00	35,233.80
Accounting Income Add back	(131,384.37)	(1,766,220.11)	-	-	(175,000.00)	-	-	(4,211,650.05)	-	-	6,152,870.16
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	**502,601.21**	**2,249,728.78**	**4,893,000.00**	**28,303.39**	**427,037.61**	**641,000.00**	**-**	**2,974,986.00**	**7,812,000.00**	**13,346,000.00**	**7,694,247.61**
Total Surplus (Deficit):	**$ 1,489,276.26**	**$ 9,734,361.28**	**$ 680,100.00**	**$ 303,366.25**	**$ 2,021,254.66**	**$ 113,900.00**	**$ 478,432.16**	**$ 3,875,168.11**	**$ (3,694,000.00)**	**$ (2,900,000.00)**	**$ (18,530,784.05)**