

**Florin County Water District
Statement of Operations
July 1, 2024 to June 30, 2025**

	Year to Date July 1, 2024 to June 30, 2025	Fiscal 2024-25 Budget	Variance From Budget	Percent of Budget	2025-26 Proposed Budget
Revenues					
Sale of Water - Flat	\$ 702,953	\$ 915,000	\$ (212,047)	76.83%	\$ 725,000
Sale of Water - Metered	789,388	675,000	114,388	116.95%	850,000
Sale of Water - Bulk	28,621	15,000	13,621	190.80%	15,000
Return Check Fees	260	500	(240)	52.00%	200
Hydrant Fees	59,407	58,000	1,407	102.43%	60,000
Connection Fees/Water	73,711	2,660	71,051	2771.10%	5,000
Tap and Footage	12,978	4,533	8,445	286.30%	5,000
Collections	7,450	-	7,450	Not Budgeted	5,000
Miscellaneous Income	18,965	7,500	11,465	252.87%	12,000
Income from Repairs	9,776	1,500	8,276	651.74%	4,000
Interest Income	188,602	200,000	(11,398)	94.30%	175,000
Refunds	(2,270)	(5,000)	2,730	45.39%	(5,000)
Total Revenues	\$ 1,889,842	\$ 1,874,693	\$ 15,149	100.81%	\$ 1,851,200
Employee Related					
Salaries and Wages	\$ 758,611	\$ 1,163,900	\$ 405,289	65.18%	\$ 1,147,000
Directors Fees	12,687	-	(12,687)	Not Budgeted	14,400
Payroll Taxes	59,003	75,000	15,997	78.67%	75,000
Pension Expense	103,809	100,000	(3,809)	103.81%	120,000
Medical Expense	139,889	100,000	(39,889)	139.89%	140,000
Insurance - Work Comp	74,209	46,409	(27,800)	159.90%	50,000
EDD - Unemployment Insurance	10,758	5,000	(5,758)	215.15%	5,000
Pre-employment Screening	437	3,000	2,563	14.57%	3,000
Safety & Uniform Equipment	43,402	25,000	(18,402)	173.61%	35,000
Training/Education	11,578	25,000	13,422	46.31%	15,000
Total Employee Related	1,214,382	1,543,309	328,927	78.69%	1,604,400

M & O Expenses

Maintenance - Well Sites	1,618	10,000	8,382	16.18%	6,000
Repairs & Maintenance - Proactive	4,425	25,000	20,575	17.70%	10,000
Repairs & Maintenance - Reactive	42,217	75,000	32,783	56.29%	60,000
Small Tools/Equipment	6,780	10,000	3,220	67.80%	10,000
Shop & Field Supplies	56,453	52,000	(4,453)	108.56%	50,000
Emergency Operation Contengencies	-	5,000	5,000	0.00%	5,000
Lab Fees/Water	5,812	4,000	(1,812)	145.30%	6,000
Large Equipment	77,750	150,000	72,250	51.83%	25,000
Electric - Pumps	254,190	250,000	(4,190)	101.68%	250,000
Technical Services	2,486	5,000	2,515	49.71%	5,000
Purchase of Chemicals	13,128	38,000	24,872	34.55%	25,000
Well Testing Program	39,227	20,000	(19,227)	196.13%	40,000
Auto Repair & Fuel	33,757	35,000	1,243	96.45%	35,000
Security Equipment	9,323	17,500	8,177	53.28%	10,000
Equipment Repair & Maintenance	5,562	50,000	44,438	11.12%	15,000
Equipment	-	2,500	2,500	0.00%	2,500
Total M & O Expenses	552,728	749,000	196,272	73.80%	554,500

Administration Expenses

Miscellaneous Expense	12,192	43,800	31,608	27.84%	1,500
Billable Expense	5,746	500	(5,246)	1149.10%	500
Maintenance - District Office	-	30,000	30,000	0.00%	5,000
Electric - Office	2,525	2,500	(25)	101.00%	3,000
Utilities - Office - Miscellaneous	1,569	1,800	231	87.15%	4,000
Office Expense	33,612	10,000	(23,612)	336.12%	30,000
Fees/Miscellaneous	109,157	15,000	(94,157)	727.72%	10,000
Membership/Dues	15,580	15,000	(580)	103.87%	20,000
Subscriptions	17,550	22,000	4,450	79.77%	20,000
LAFCo	510	500	(10)	102.00%	500
Postage	10,352	15,000	4,648	69.01%	12,000
Legal/Accounting Fees	199,600	147,000	(52,600)	135.78%	150,000
Insurance - Office/Autos	26,022	25,000	(1,022)	104.09%	30,000
Computer Maintenance	16,150	7,500	(8,650)	215.33%	7,500
Telecommunications	10,780	10,000	(780)	107.80%	10,000
Water System Fees- Dept. Health Services	20,614	20,000	(614)	103.07%	21,000
Property Tax	259	500	241	51.85%	500
Encroachment Permit	366	500	134	73.15%	400
Total Administration Expenses	482,584	366,600	(115,984)	131.64%	325,900

Special Project Expenses

Kara Track	24,561	100,000	75,439	24.56%	20,000
Office Remodel - Parking Lot	-	2,000	2,000	0.00%	5,000
Total Special Project Expenses	24,561	102,000	77,439	24.08%	25,000

Capital Improvement Expenses

Well Sites	268,499	40,000	(228,499)	671.25%	420,000
Computers	3,250	-	(3,250)	Not Budgeted	-
Generators	984	-	(984)	Not Budgeted	-
Capital Improvement Expense - Other	36,792	-	(36,792)	Not Budgeted	122,500
Total Capital Improvement Expense	\$ 309,524.32	\$ 40,000.00	\$ (269,524.32)	773.81%	\$ 542,500.00

Transfers from LAIF	553,000	725,000	172,000	76.28%	1,201,100
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