

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 630 - ELECTRIC

ASSETS

630-00107-0000	ELECTRIC CWIP	137,921.12
630-00111-0000	ACC PROV DEPREC-PLANTINSVC DEF	(4,177,920.47)
630-00111-1112	ACC PROV DEPREC-PLANTINSVC CON	(1,299,301.37)
630-00131-0000	CASH PETTY CASH UTILITY	150.00
630-00132-0000	INT SP DEP INVESTMENTS ELEC	345,703.24
630-00136-0000	CASH IN BANK ELECTRIC DEBT SRV	7,000.00
630-00142-0000	CUSTOMER ACCOUNTS RECEIVABLE	58,793.69
630-00143-0000	OTHER ACCOUNTS RECEIVABLE	3,111.09
630-00143-0008	OTHER ACCOUNTS RECEIVABLE WPPI	2,413.00
630-00154-0000	MERCHANDISE	146,575.27
630-00156-0000	MATERIALS & SUPPLIES	(10,362.46)
630-00163-0000	STORES EXPENSE	26.75
630-00179-0000	NET OPEB ASSET (LIABILITY) CON	(14,223.00)
630-00190-0000	DEF OUTFLOWS - PENSION CONTING	215,540.00
630-00196-0000	DEFOUT RELATED TO OPEB CONTING	7,105.00
630-00360-0000	LAND & LAND RIGHTS	49,110.74
630-00361-0000	STRUCTURES & IMPROVEMENTS	6,551.98
630-00362-0000	STATION EQUIPMENT	1,694,372.02
630-00364-0000	POLES, TOWERS & FIXTURES	793,671.88
630-00364-1012	POLES, TOWERS & FIXTURES CONTR	27,047.55
630-00365-0000	OH CONDUCTORS & DEVICES	485,841.06
630-00365-1012	OH CONDUCTORS & DEVICES CONTRI	316,342.33
630-00366-0000	UG CONDUIT	100,921.76
630-00366-1012	UG CONDUIT CONTRIBUTED PLANT	57,997.24
630-00367-0000	UG CONDUCTORS & DEVICES	1,175,140.78
630-00367-1012	UG CONDUCTORS & DEVICES CONTRI	750,968.67
630-00368-0000	LINE TRANSFORMERS	1,223,009.27
630-00368-1012	LINE TRANSFORMERS CONTRIBUTED	55,969.28
630-00369-0000	SERVICES	379,405.17
630-00369-1012	SERVICES CONTRIBUTED PLANT	308,169.24
630-00370-0000	METERS	264,078.87
630-00371-0000	INSTALLATIONS ON CUSTOMER PREM	20,129.39
630-00373-0000	STREET LIGHTING AND SIGNAL SYS	119,561.20
630-00373-1012	STRT LGHTNG & SIGNAL SYS CONTR	111,414.83
630-00390-0000	STRUCTURES AND IMPROVEMENTS	62,979.22
630-00391-0000	OFFICE FURNITURE AND EQUIPMENT	21,938.89
630-00391-1000	COMPUTER EQUIPMENT	55,246.71
630-00392-0000	TRANSPORTATION EQUIPMENT	717,887.44
630-00393-0000	STORES EQUIPMENT	1,236.58
630-00394-0000	TOOLS, SHOP, AND GARAGE EQUIP	81,718.50
630-00395-0000	LABORATORY EQUIPMENT	7,282.08
630-00396-0000	POWER OPERATED EQUIPMENT	353,415.73
630-00397-0000	COMMUNICATION EQUIPMENT	12,345.72
630-00398-0000	MISCELLANEOUS EQUIPMENT	44,471.87
630-11000-0000	FUND CASH	927,477.39

TOTAL ASSETS

5,648,235.25

LIABILITIES AND EQUITY

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 630 - ELECTRIC

LIABILITIES

630-00200-0000	CAPITAL PAID IN BY MUNICIPALIT	648,051.16	
630-00216-0000	UNAPPROPRIATED EARNED SURPLUS	15,357.91	
630-00216-1012	UNAPPROPRIATED EARNED SURPLUS	550,189.00	
630-00221-0000	BONDS 2018A MRB \$2,370,000	30,000.00	
630-00224-0000	WPPI \$175,000 AMI LOAN	90,416.86	
630-00236-0000	TAXES ACCRUED DEFAULT	.35	
630-00237-0000	INTEREST ACCRUED DEFAULT	357.80	
630-00241-0000	TAXCOLLECTIONSPYBLE SALESTAX	(705.27)	
630-00251-0002	UNAMORTIZED PREM ON DEBT 2018A	556.77	
630-00253-0007	DEFERRED CREDITS LOW INCOME AS	12,654.59	
630-00253-0008	DEFERRED CREDITS ENERGY CONSER	(1,184.41)	
630-00254-0000	DEF INFLOWS - PENSION CONTINGE	130,601.00	
630-00254-0002	DEF INFLOWS RELATED TO OPEB	9,097.00	
630-21100-0000	ACCOUNTS PAYABLE	553.75	
	TOTAL LIABILITIES		1,485,946.51

FUND EQUITY

630-33000-0000	RETAINED EARNINGS	4,069,673.47	
	REVENUES OVER EXPENDITURES - YTD	92,615.27	
	TOTAL FUND EQUITY		4,162,288.74
	TOTAL LIABILITIES & EQUITY		5,648,235.25

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 00</u>					
630-00417-0000	10.50	3,091.52	500.00	(2,591.52)	618.3
630-00419-0000	208.51	27,315.82	10,000.00	(17,315.82)	273.2
630-00419-0002	417.56	14,088.12	5,000.00	(9,088.12)	281.8
630-00421-0000	.00	.00	2,500.00	2,500.00	.0
630-00434-0000	.00	.00	43,000.00	43,000.00	.0
630-00440-0000	107,777.13	1,484,260.85	1,559,897.00	75,636.15	95.2
630-00442-0000	43,699.14	594,718.91	1,245,051.00	650,332.09	47.8
630-00443-0000	80,996.08	1,110,487.67	637,152.00	(473,335.67)	174.3
630-00444-0000	4,904.70	54,350.03	69,797.00	15,446.97	77.9
630-00448-0000	2,678.50	32,718.10	30,000.00	(2,718.10)	109.1
630-00450-0000	624.96	7,143.38	3,500.00	(3,643.38)	204.1
630-00451-0000	.00	980.00	500.00	(480.00)	196.0
630-00454-0000	.00	20,016.60	18,500.00	(1,516.60)	108.2
630-00456-0000	107.78	4,688.96	500.00	(4,188.96)	937.8
TOTAL SOURCE 00	241,424.86	3,353,859.96	3,625,897.00	272,037.04	92.5
TOTAL FUND REVENUE	241,424.86	3,353,859.96	3,625,897.00	272,037.04	92.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 403</u>					
630-00403-0546	30,726.42	368,717.02	324,000.00	(44,717.02)	113.8
TOTAL DEPARTMENT 403	30,726.42	368,717.02	324,000.00	(44,717.02)	113.8
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630-00408-0701	.00	93,000.00	100,000.00	7,000.00	93.0
630-00408-0702	.00	10,491.73	7,000.00	(3,491.73)	149.9
TOTAL DEPARTMENT 408	.00	103,491.73	107,000.00	3,508.27	96.7
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630-00426-0320	.00	778.00	792.00	14.00	98.2
TOTAL DEPARTMENT 426	.00	778.00	792.00	14.00	98.2
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630-00427-0620	.00	1,373.40	1,373.00	(.40)	100.0
TOTAL DEPARTMENT 427	.00	1,373.40	1,373.00	(.40)	100.0
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630-00435-0742	.00	.00	1,000.00	1,000.00	.0
TOTAL DEPARTMENT 435	.00	.00	1,000.00	1,000.00	.0
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630-00555-0222	148,814.15	2,195,799.66	2,375,521.00	179,721.34	92.4
TOTAL DEPARTMENT 555	148,814.15	2,195,799.66	2,375,521.00	179,721.34	92.4
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630-00580-0120	3,257.58	26,471.05	32,961.00	6,489.95	80.3
TOTAL DEPARTMENT 580	3,257.58	26,471.05	32,961.00	6,489.95	80.3
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630-00582-0120	521.22	6,706.24	3,974.00	(2,732.24)	168.8
630-00582-0200	.00	36,700.00	50,000.00	13,300.00	73.4
630-00582-0222	236.52	2,462.32	2,000.00	(462.32)	123.1
630-00582-0340	.00	9,323.02	.00	(9,323.02)	.0
TOTAL DEPARTMENT 582	757.74	55,191.58	55,974.00	782.42	98.6

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
630-00586-0120	DISTRIB-METER OPS WAGES	.00	229.33	878.00	648.67	26.1
630-00586-0340	DISTRIB-METER OTHER OPERATING	.00	.00	500.00	500.00	.0
	TOTAL DEPARTMENT 586	.00	229.33	1,378.00	1,148.67	16.6
630-00593-0120	DISTRIB-MAINT OF OH LINE WAGES	15,607.34	123,040.05	94,737.00	(28,303.05)	129.9
630-00593-0121	DISTRIB-MAINT OF OH LINE OT	2,567.34	17,234.43	15,669.00	(1,565.43)	110.0
630-00593-0340	DISTRIB-MAINT OF OH LINE OTHER	1,271.84	1,271.84	3,000.00	1,728.16	42.4
	TOTAL DEPARTMENT 593	19,446.52	141,546.32	113,406.00	(28,140.32)	124.8
630-00594-0120	DISTRIB-MAINT OF UG LINES WAGE	1,002.92	18,759.44	42,622.00	23,862.56	44.0
630-00594-0121	DISTRIB-MAINT OF UG LINES WAGE	.00	.00	215.00	215.00	.0
630-00594-0340	DISTRIB-MAINT OF UG LINES OTHE	906.60	1,134.35	4,000.00	2,865.65	28.4
	TOTAL DEPARTMENT 594	1,909.52	19,893.79	46,837.00	26,943.21	42.5
630-00595-0120	DISTRIB-MAINT OF LINE TRANSFOR	.00	.00	4,732.00	4,732.00	.0
630-00595-0200	DISTRIB-MAINT OF LINE TRANSFOR	.00	924.00	620.00	(304.00)	149.0
630-00595-0340	DISTRIB-MAINT OF LINE TRANSFOR	.00	.00	500.00	500.00	.0
	TOTAL DEPARTMENT 595	.00	924.00	5,852.00	4,928.00	15.8
630-00596-0120	DISTRIB-MAINT OF ST. LIGHTING/	322.66	1,811.86	13,325.00	11,513.14	13.6
630-00596-0340	DISTRIB-MAINT OF ST. LIGHTING/	7,921.75	7,921.75	5,000.00	(2,921.75)	158.4
	TOTAL DEPARTMENT 596	8,244.41	9,733.61	18,325.00	8,591.39	53.1
630-00597-0200	DISTRIB-MAINT OF METERS CONTRA	287.50	3,147.50	3,300.00	152.50	95.4
630-00597-0340	DISTRIB-MAINT METERSOPERATSUP	.00	29.46	.00	(29.46)	.0
	TOTAL DEPARTMENT 597	287.50	3,176.96	3,300.00	123.04	96.3
630-00902-0200	CUST ACCTS-METER READING CONT	705.76	7,692.05	9,000.00	1,307.95	85.5
	TOTAL DEPARTMENT 902	705.76	7,692.05	9,000.00	1,307.95	85.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
630-00903-0120	CUST ACCTS-RECORDS & COLLECTN	1,239.06	19,273.15	42,065.00	22,791.85	45.8
630-00903-0121	CUST ACCTS-RECORDS & COLLECTN	64.55	239.07	25.00	(214.07)	956.3
	TOTAL DEPARTMENT 903	1,303.61	19,512.22	42,090.00	22,577.78	46.4
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630-00904-0740	WRITE-OFFS BAD DEBT	.00	676.67	.00	(676.67)	.0
	TOTAL DEPARTMENT 904	.00	676.67	.00	(676.67)	.0
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630-00920-0120	ADMIN AND GENERAL SALARIES WA	4,560.41	49,088.87	68,372.00	19,283.13	71.8
	TOTAL DEPARTMENT 920	4,560.41	49,088.87	68,372.00	19,283.13	71.8
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630-00921-0221	OFFICE SUPPLIES & EXPS PHONE	258.42	3,107.69	3,500.00	392.31	88.8
630-00921-0242	IT SOFTWARE MAINTENANCE AGREE	1,017.77	3,914.12	4,019.00	104.88	97.4
630-00921-0310	OFFICE SUPPLIES	8.79	179.49	750.00	570.51	23.9
630-00921-0311	OFFICE SUPPLIES & EXPS POSTAGE	1,050.94	4,515.26	4,000.00	(515.26)	112.9
630-00921-0313	OFFICE SUPP/EXPS PRINTINGSUPP	.00	121.25	350.00	228.75	34.6
630-00921-0391	OFFICE SUPP/EXPS MINOR EQUIP	.00	1,059.96	375.00	(684.96)	282.7
630-00921-0590	OFFICE SUP & EXP BANK SRV FEES	10.99	145.77	150.00	4.23	97.2
	TOTAL DEPARTMENT 921	2,346.91	13,043.54	13,144.00	100.46	99.2
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630-00923-0200	OUTSIDE SRVS EMPLOYED CONTRA	(275.50)	1,896.85	1,000.00	(896.85)	189.7
630-00923-0213	OUTSIDE SRVS EMPLOYED ACCTG	.00	4,446.34	4,350.00	(96.34)	102.2
630-00923-0214	OUTSIDE SRVS EMPLOYED COMPUT	3,472.30	11,404.78	15,595.00	4,190.22	73.1
630-00923-0215	PRO SVCS SAFETY COORDINATOR	.00	9,219.75	9,496.00	276.25	97.1
630-00923-0216	PRO SVCS OTHER	.00	3,235.50	2,672.00	(563.50)	121.1
	TOTAL DEPARTMENT 923	3,196.80	30,203.22	33,113.00	2,909.78	91.2
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630-00924-0510	ELEC INSURANCE: PROPERTY	.00	4,422.40	4,422.00	(.40)	100.0
630-00924-0511	ELEC INSURANCE: GEN LIABILITY	.00	4,797.08	4,797.00	(.08)	100.0
630-00924-0512	ELEC INSURANCE: WORKERS COMP	.00	12,038.85	12,871.00	832.15	93.5
630-00924-0513	ELEC INSURANCE: BOILERS & MACH	.00	339.65	443.00	103.35	76.7
630-00924-0514	ELEC INSURANCE: AUTO PHYS DAMA	.00	2,030.44	1,786.00	(244.44)	113.7
630-00924-0515	ELEC INSURANCE: EMPLOY PRACTIC	.00	880.43	924.00	43.57	95.3
630-00924-0516	ELECTRIC INSURANCE: CRIME	.00	42.28	46.00	3.72	91.9
	TOTAL DEPARTMENT 924	.00	24,551.13	25,289.00	737.87	97.1

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
630-00926-0120	EMPLOYEE PENSIONS & BENES WAG	9,992.94	21,782.72	97,422.00	75,639.28	22.4
630-00926-0151	HEALTH INSURANCE	7,181.55	76,884.86	108,348.00	31,463.14	71.0
630-00926-0152	LIFE INSURANCE	1.63	30.54	19.00	(11.54)	160.7
630-00926-0154	RETIREMENT	2,910.25	24,152.69	30,869.00	6,716.31	78.2
630-00926-0155	FICA	3,157.35	26,190.07	33,978.00	7,787.93	77.1
630-00926-0157	EMPLOYEE PEN & BENE UNIFORM	619.29	5,791.51	6,500.00	708.49	89.1
630-00926-0331	MILEAGE	21.70	116.90	500.00	383.10	23.4
630-00926-0333	TRAINING NON-LABOR	149.00	5,483.58	8,000.00	2,516.42	68.5
	TOTAL DEPARTMENT 926	24,033.71	160,432.87	285,636.00	125,203.13	56.2
630-00928-0216	PROF SVC OTHER	.00	4.16	5,000.00	4,995.84	.1
	TOTAL DEPARTMENT 928	.00	4.16	5,000.00	4,995.84	.1
630-00930-0120	MISC GEN SPECIAL EVENT WAGES	.00	.00	1,057.00	1,057.00	.0
630-00930-0294	MISC GENL EXP MANAGEMENT FEES	71.00	783.80	800.00	16.20	98.0
630-00930-0320	MISC GEN EXP PUBL SUBSCRIPTNS	.00	2,344.00	2,500.00	156.00	93.8
630-00930-0340	MISC GEN EXP OPERATINGSUPPLIES	693.83	4,758.33	3,500.00	(1,258.33)	136.0
630-00930-0530	MISC GEN EXP RENTS & LEASES	600.00	7,200.00	7,200.00	.00	100.0
630-00930-0692	MISC GEN EXP OTHER CONTRACTUA	.00	(185.59)	(186.00)	(.41)	(99.8)
	TOTAL DEPARTMENT 930	1,364.83	14,900.54	14,871.00	(29.54)	100.2
	DEPARTMENT 932					
630-00932-0120	MAINT OF GEN PLANT WAGES	2,618.34	20,744.85	26,107.00	5,362.15	79.5
630-00932-0222	MAINT OF GEN PLANT UTILITYELEC	126.55	1,369.17	1,500.00	130.83	91.3
630-00932-0223	MAINT OF GEN PLANT WATER	69.46	694.82	800.00	105.18	86.9
630-00932-0224	MAINT OF GEN PLANT SEWER	54.11	376.58	550.00	173.42	68.5
630-00932-0225	MAINT OF GEN PLANT NATURAL GAS	360.22	1,272.43	1,400.00	127.57	90.9
630-00932-0240	MAINT BUILDINGS	.00	.00	250.00	250.00	.0
630-00932-0241	MAINT VEHICLE	47.49	12,354.06	12,500.00	145.94	98.8
630-00932-0243	VEHICLE CHARGEOUT	25.50	(42,051.50)	(10,000.00)	32,051.50	(420.5)
630-00932-0244	MAINT OF GEN PLANT REPAIR MAIN	15.98	3,224.97	1,000.00	(2,224.97)	322.5
630-00932-0340	MAINT PLANT OPERATING SUPPLIES	523.85	7,690.85	12,000.00	4,309.15	64.1
630-00932-0451	MAINT OF GEN PLANT GAS & FUEL	400.35	8,136.74	9,000.00	863.26	90.4
	TOTAL DEPARTMENT 932	4,241.85	13,812.97	55,107.00	41,294.03	25.1
	TOTAL FUND EXPENDITURES	255,197.72	3,261,244.69	3,639,341.00	378,096.31	89.6
	NET REVENUE OVER EXPENDITURES	(13,772.86)	92,615.27	(13,444.00)	(106,059.27)	688.9

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 660 - SEWER

ASSETS

660-00107-0000	CWIP	1,122,986.89
660-00111-0000	ACC PROV DEPREC-PLANTINSVC DEF	(5,714,174.59)
660-00143-0000	OTHER RECEIVABLES	1.20
660-00178-0000	NET PENSION ASSET (LIABILITY)	(41,281.00)
660-00179-0000	NET OPEB ASSET (LIABILITY) CON	(10,015.00)
660-00190-0000	DEF OUTFLOWS - PENSION CONTING	151,759.00
660-00196-0000	DEFOUT RELATED TO OPEB CONTING	5,002.00
660-00312-0000	SERVICE CONNECTIONS, TRAPS, AN	525,378.08
660-00313-0000	COLLECTING MAINS & ACCESSORIES	2,103,863.77
660-00314-0000	INTERCEPTOR MAINS & ACCESSORI	55,862.26
660-00315-0000	FORCE MAINS	108,281.80
660-00323-0000	ELECTRIC PUMPING EQUIPMENT	96,539.93
660-00324-0000	OTHER POWER PUMPING EQUIPMENT	47,235.60
660-00331-0000	STRUCTURES & IMPROVEMENTS	2,026,753.60
660-00332-0000	PRELIMINARY TREATMENT EQUIPMEN	229,086.74
660-00333-0000	PRIMARY TREATMENT EQUIPMENT	148,690.30
660-00334-0000	SECONDARY TREATMENT EQUIPMENT	1,642,279.56
660-00335-0000	ADVANCED TREATMENT EQUIPMENT	202,269.48
660-00337-0000	SLUDGE TREATMENT AND DISPOSAL	1,040,947.99
660-00338-0000	PLANT SITE PIPING	500,601.95
660-00339-0000	FLOW METERING AND MONITORING E	34,994.16
660-00391-0000	OFFICE FURNITURE AND EQUIPMENT	4,534.83
660-00391-1000	COMPUTER EQUIPMENT	29,755.64
660-00392-0000	TRANSPORTATION EQUIPMENT	350,071.70
660-00394-0000	TOOLS, SHOP, AND GARAGE EQUIPM	210,095.29
660-00395-0000	LAB EQUIPMENT	26,389.20
660-00397-0000	COMMUNICATION EQUIPMENT	977.93
660-00397-1000	SCADA EQUIPMENT	92,818.06
660-00398-0000	MISCELLANEOUS EQUIPMENT	19,744.11
660-11000-0000	FUND CASH	759,089.81
660-11300-0003	DEBT SERVICE REDEMPTION	22,000.00
660-11500-0000	RESTRICTED SEWER REPLACEMENT	19,364.41
660-11700-0000	LONG-TERM INVESTMENTS SEWER GE	134,672.40
660-11700-0003	LT INVEST SEWER REPLACEMENT	762,911.36
660-13100-0000	CUSTOMER ACCOUNTS RECEIVABLE D	16,960.13

TOTAL ASSETS

6,726,448.59

LIABILITIES AND EQUITY

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 660 - SEWER

LIABILITIES

660-00221-0000	BONDS 2018A MRB \$2,370,000	275,000.00
660-00221-0005	GO NOTE 2025A	625,000.00
660-00251-0000	UNAMORTIZED PREMIUM ON DEBT 20	6,167.09
660-00251-0003	UNAMORTIZED PREMIUM DEBT 2025	1,910.61
660-00254-0000	DEF INFLOWS - PENSION CONTINGE	91,955.00
660-00254-0016	DEF INFLOWS - PENSION RELATED	6,403.00
660-21100-0000	ACCOUNTS PAYABLE	12,210.18
660-22400-0000	ACCRUED INT PYBL LNG TRM DBT	1,762.08
660-31100-0000	CONTRIBUTION FROM MUNICIPALITY	258,771.45
660-31400-0000	CONTRIBUTION FROM STATE GOVT D	661,036.65
660-31500-0000	AMORTCONTRIB-DNRGRANT2002SEWER	(1,096,898.05)
660-31600-0000	CONTRIBUTION FROM CUSTOMERS DE	405,287.22
		1,248,605.23
	TOTAL LIABILITIES	

FUND EQUITY

660-33000-0000	RETAINED EARNINGS CONTINGENCY	4,283,606.61
660-33100-0000	RETAINED EARNINGS-RESERVED DEF	206,818.06
660-33900-0000	RETAINED EARNINGS-UNRESERVED D	903,307.23
	REVENUES OVER EXPENDITURES - YTD	84,111.46
		5,477,843.36
	TOTAL FUND EQUITY	
	TOTAL LIABILITIES & EQUITY	6,726,448.59

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 00</u>					
660-00417-0000	INCOME FROM NONUTILITY OPERATI	21.00	2,850.00	1,000.00 (	1,850.00) 285.0
660-00419-0000	INTEREST & DIVIDEND INCOME DEF	175.16	13,965.67	2,000.00 (	11,965.67) 698.3
660-00419-0002	INTEREST & DIVIDEND INCOME INT	1,084.17	38,411.95	2,000.00 (	36,411.95) 1920.6
660-00434-0000	MISCCREDITS TO SURPLUSPROFITS	.00	.00	20,000.00	20,000.00 .0
660-00440-0000	RESIDENTIAL SALES DEFAULT	55,600.89	625,566.61	650,000.00	24,433.39 96.2
660-00441-0000	MULTIFAMILY SEWER	3,676.95	31,779.39	35,000.00	3,220.61 90.8
660-00442-0000	SMALL COMM & INDUSTRIAL SALES	8,203.92	100,964.25	109,000.00	8,035.75 92.6
660-00443-0000	LARGE COMM & INDUSTRIAL SALES	1,680.28	18,639.19	20,000.00	1,360.81 93.2
660-00445-0000	OTHER SALES TO PUBLIC AUTHORIT	2,442.39	37,993.55	40,000.00	2,006.45 95.0
660-00448-0000	INTERDEPARTMENTAL SALES	196.92	1,958.84	2,500.00	541.16 78.4
660-00450-0000	FORFEITED DISCOUNTS DEFAULT	161.80	1,482.48	1,300.00 (	182.48) 114.0
660-00451-0000	MISCELLANEOUS SERVICE REVENUE	.00	9,810.00	10,000.00	190.00 98.1
660-00475-0000	AMORT OF CONSTRGRANTS-SEWER	.00	.00	26,441.00	26,441.00 .0
	TOTAL SOURCE 00	73,243.48	883,421.93	919,241.00	35,819.07 96.1
	TOTAL FUND REVENUE	73,243.48	883,421.93	919,241.00	35,819.07 96.1

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 403</u>					
660-00403-0546	17,974.75	215,697.00	230,000.00	14,303.00	93.8
TOTAL DEPARTMENT 403	17,974.75	215,697.00	230,000.00	14,303.00	93.8
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660-00427-0620	.00	9,867.50	9,868.00	.50	100.0
TOTAL DEPARTMENT 427	.00	9,867.50	9,868.00	.50	100.0
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660-00435-0742	.00	.00	20,000.00	20,000.00	.0
TOTAL DEPARTMENT 435	.00	.00	20,000.00	20,000.00	.0
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<u>DEPARTMENT 820</u>					
660-00820-0120	15,571.61	157,028.75	129,330.00	(27,698.75)	121.4
660-00820-0121	2,166.49	13,742.10	12,269.00	(1,473.10)	112.0
TOTAL DEPARTMENT 820	17,738.10	170,770.85	141,599.00	(29,171.85)	120.6
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660-00821-0222	4,199.39	46,596.29	45,000.00	(1,596.29)	103.6
TOTAL DEPARTMENT 821	4,199.39	46,596.29	45,000.00	(1,596.29)	103.6
<hr/>					
660-00824-0452	.00	22,899.84	24,000.00	1,100.16	95.4
TOTAL DEPARTMENT 824	.00	22,899.84	24,000.00	1,100.16	95.4
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660-00825-0452	1,168.65	7,011.90	5,000.00	(2,011.90)	140.2
TOTAL DEPARTMENT 825	1,168.65	7,011.90	5,000.00	(2,011.90)	140.2
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660-00826-0452	.00	2,993.30	5,000.00	2,006.70	59.9
TOTAL DEPARTMENT 826	.00	2,993.30	5,000.00	2,006.70	59.9

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
660-00827-0223	SEWER-OTHEROPERSUPPLY&EXPW	375.17	4,351.26	5,000.00	648.74	87.0
660-00827-0225	SEWER-OTHEROPSUPPLY&EXP NATG	2,131.32	8,897.87	7,000.00	(1,897.87)	127.1
660-00827-0340	SEWER-OTHEROPSSUPPEXP OPS S	313.50	4,464.61	3,000.00	(1,464.61)	148.8
	TOTAL DEPARTMENT 827	2,819.99	17,713.74	15,000.00	(2,713.74)	118.1
660-00828-0241	SEWER-TRANSPORTATION EXPENSE	27.42	3,805.00	2,500.00	(1,305.00)	152.2
660-00828-0340	SEWER-TRANSPORTATIONEXP OP S	.00	.00	18,000.00	18,000.00	.0
660-00828-0451	SEWER-TRANSPORTATION EXP GAS	104.82	1,573.08	2,000.00	426.92	78.7
	TOTAL DEPARTMENT 828	132.24	5,378.08	22,500.00	17,121.92	23.9
660-00829-0530	SEWER-OPERATING RENTS RENTS &	1,000.00	12,000.00	12,000.00	.00	100.0
	TOTAL DEPARTMENT 829	1,000.00	12,000.00	12,000.00	.00	100.0
660-00831-0120	SEWER-MAINT COLLECTION SYS WA	.00	.00	702.00	702.00	.0
660-00831-0121	SEWER-MAINT COLLECTION SYS OT	.00	.00	200.00	200.00	.0
660-00831-0340	SEWER-MAINT COLLECTION SYSTEM	.00	38.38	150.00	111.62	25.6
660-00831-0451	SEWER-MAINT COLLECTN SYST FUEL	6.00	206.00	150.00	(56.00)	137.3
660-00831-0532	SWR-MAINT CLLCT SYS RENT/LEASE	.00	232.30	.00	(232.30)	.0
	TOTAL DEPARTMENT 831	6.00	476.68	1,202.00	725.32	39.7
660-00832-0120	SEWER-COLLECT SYS PUMP EQUIP	.00	.00	915.00	915.00	.0
660-00832-0240	S COLLECT SYS PUMP BUILD REPAI	68.72	1,204.22	25,000.00	23,795.78	4.8
660-00832-0244	S COLLECT SYS PUMP EQUIP REPAI	.00	171.54	500.00	328.46	34.3
	TOTAL DEPARTMENT 832	68.72	1,375.76	26,415.00	25,039.24	5.2
660-00833-0120	SEWER-MAINT TREAT & DISP EQP W	.00	.00	20,395.00	20,395.00	.0
660-00833-0121	SEWER-MAINT TREAT & DISP EQP O	.00	.00	231.00	231.00	.0
660-00833-0244	SEWER-MAINT TREAT & DISP EQP R	.00	51,486.49	500.00	(50,986.49)	10297.
660-00833-0340	SEWER-MAINT TREAT & DISP EQP O	.00	1,015.40	2,000.00	984.60	50.8
	TOTAL DEPARTMENT 833	.00	52,501.89	23,126.00	(29,375.89)	227.0

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
660-00834-0120	SEWER-MAINT GENERAL PLANT WAG	.00	208.08	3,082.00	2,873.92	6.8
660-00834-0244	SEWER-MAINT GENERAL PLANT REP	6,355.50	9,966.60	5,000.00	(4,966.60)	199.3
660-00834-0340	SEWER-MAINT GENERAL PLANTOPS	222.20	3,111.68	2,500.00	(611.68)	124.5
	TOTAL DEPARTMENT 834	6,577.70	13,286.36	10,582.00	(2,704.36)	125.6
660-00840-0120	SEWER-BILLING, COLLECT & ACCTG	1,981.41	20,318.69	25,984.00	5,665.31	78.2
660-00840-0121	SEWER-BILLING, COLLECT & ACCTG	32.28	119.53	11.00	(108.53)	1086.6
	TOTAL DEPARTMENT 840	2,013.69	20,438.22	25,995.00	5,556.78	78.6
660-00842-0530	SEWER-METER READING RENTS & L	2,931.50	35,178.00	36,000.00	822.00	97.7
	TOTAL DEPARTMENT 842	2,931.50	35,178.00	36,000.00	822.00	97.7
660-00843-0740	SEWER-UNCOLLECTIBLE ACCOUNTS	.00	486.30	.00	(486.30)	.0
	TOTAL DEPARTMENT 843	.00	486.30	.00	(486.30)	.0
660-00850-0120	SEWER-ADMIN & GEN SALARIES WA	948.25	13,854.93	14,745.00	890.07	94.0
	TOTAL DEPARTMENT 850	948.25	13,854.93	14,745.00	890.07	94.0
660-00851-0221	SEWER-OFFICE SUP&EXP PHONE	293.40	4,235.13	5,400.00	1,164.87	78.4
660-00851-0242	IT SOFTWARE MAINTENANCE AGREE	499.09	2,452.02	2,272.00	(180.02)	107.9
660-00851-0310	SEWER-OFFICE SUPPLIES & EXP OF	150.28	268.66	500.00	231.34	53.7
660-00851-0311	SEWER-OFFICE SUP & EXP POSTAGE	864.86	4,286.92	4,000.00	(286.92)	107.2
660-00851-0313	SEWER-OFFICE SUPP & EXP PRINT	283.28	526.98	900.00	373.02	58.6
660-00851-0391	SEWER-OFFICE SUPP&EXP MINOR	.00	1,463.04	2,425.00	961.96	60.3
660-00851-0590	SEWER-OFFICE SUPP&EXP BANK	10.98	145.68	150.00	4.32	97.1
	TOTAL DEPARTMENT 851	2,101.89	13,378.43	15,647.00	2,268.57	85.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
660-00852-0200	SEWER-OUTSIDE CONTRACT SERVIC	68.25	2,120.38	1,000.00	(1,120.38)	212.0
660-00852-0212	SEWER-OUTSIDE SERVICES ENGINE	.00	36,928.56	.00	(36,928.56)	.0
660-00852-0213	SEWER-OUTSIDE PROF SV ACCTG	.00	3,670.32	3,600.00	(70.32)	102.0
660-00852-0214	SEWER-OUTSIDE SERVICES IT	3,635.47	9,624.84	13,582.00	3,957.16	70.9
660-00852-0215	SEWER-OUTSIDE SRV SAFETY COOR	.00	6,113.25	6,297.00	183.75	97.1
660-00852-0216	PROFESSIONAL SERVICES OTHER	.00	1,433.40	2,500.00	1,066.60	57.3
660-00852-0692	PROF SERVICES DEBT PREMIUM	.00	(770.88)	(771.00)	(.12)	(100.0)
	TOTAL DEPARTMENT 852	3,703.72	59,119.87	26,208.00	(32,911.87)	225.6
660-00853-0510	SEWER INSURANCE: PROPERTY	.00	7,462.80	7,463.00	.20	100.0
660-00853-0511	SEWER INSURANCE: GENERAL LIABI	.00	8,095.06	8,095.00	(.06)	100.0
660-00853-0512	SEWER INSURANCE: WORKER'S CO	.00	9,229.79	9,868.00	638.21	93.5
660-00853-0513	SEWER INS: BOILERS & MACHINERY	.00	339.65	443.00	103.35	76.7
660-00853-0514	SEWER INS: AUTO PHYS DAMAGE	.00	3,426.37	3,013.00	(413.37)	113.7
660-00853-0515	SEWER INS: EMPLOYMENT PRACTIC	.00	674.99	709.00	34.01	95.2
660-00853-0516	SEWER INSURANCE: CRIME	.00	8.46	9.00	.54	94.0
	TOTAL DEPARTMENT 853	.00	29,237.12	29,600.00	362.88	98.8
660-00854-0120	SEWER-PENSIONS & BENEFITS WAG	6,822.53	(51,152.99)	34,131.00	85,283.99	(149.9)
660-00854-0151	SEWER-PENSIONS&BENES EMP HLT	5,179.24	53,446.73	61,145.00	7,698.27	87.4
660-00854-0152	SEWER-PENSIONS&BENES EMPLIFE	.98	16.59	7.00	(9.59)	237.0
660-00854-0154	SEWER-PENSIONS&BENES EMPRETI	1,912.76	16,299.93	16,819.00	519.07	96.9
660-00854-0155	SEWER-PENSIONS&BENES EMPFICA	2,044.47	17,428.08	18,513.00	1,084.92	94.1
660-00854-0157	SEWER - PEN & BENE UNIFORM	331.15	1,674.75	2,000.00	325.25	83.7
660-00854-0331	SEWER-PENSIONS & BENEFITS MILE	21.70	97.30	150.00	52.70	64.9
660-00854-0333	SEWER-PENSIONS & BENEFITS TRAI	1,050.00	2,677.42	2,000.00	(677.42)	133.9
	TOTAL DEPARTMENT 854	17,362.83	40,487.81	134,765.00	94,277.19	30.0
660-00855-0216	SEWERCOMMISS EXPCONTRACTSRV	.00	4,322.68	4,500.00	177.32	96.1
	TOTAL DEPARTMENT 855	.00	4,322.68	4,500.00	177.32	96.1
660-00856-0294	MISC GEN EXP MANAGEMENT FEES	184.35	2,168.71	2,000.00	(168.71)	108.4
660-00856-0320	SEWER-MISC GEN PUBL SUBSC DUE	.00	143.64	50.00	(93.64)	287.3
660-00856-0340	SEWER-MISC GEN EXP OPS SUPPLIE	338.86	1,925.57	2,500.00	574.43	77.0
	TOTAL DEPARTMENT 856	523.21	4,237.92	4,550.00	312.08	93.1

CITY OF LODI
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	81,270.63	799,310.47	883,302.00	83,991.53	90.5
NET REVENUE OVER EXPENDITURES	(8,027.15)	84,111.46	35,939.00	(48,172.46)	234.0

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 650 - WATER

ASSETS

650-00107-0000	CWIP DEFAULT	708,115.09
650-00111-0000	ACC PROV DEPREC-PLANTINSVC DEF	(3,384,625.87)
650-00111-1112	ACC PROV DEPREC-PLANTINSVC CON	(604,894.66)
650-00132-0000	INT SPECIAL DEPOSITS WATER	235,212.05
650-00136-0000	CASH WATER DEBT SVC REDEMPTION	62,000.00
650-00142-0000	CUSTOMER ACCOUNTS RECEIVABLE	32,127.12
650-00143-0005	OTHER ACCOUNTS RECEIVABLE	321.17
650-00154-0000	MERCHANDISE	57,087.65
650-00156-0000	OTHER MATERIALS & SUPPLIES	8,289.29
650-00178-0000	NET PENSION ASSET (LIABILITY)	(11,882.00)
650-00179-0000	NET OPEB ASSET (LIABILITY) CON	(6,976.00)
650-00190-0000	DEF OUTFLOWS - PENSION CONTING	105,718.00
650-00196-0000	DEFOUT RELATED TO OPEB CONTING	3,485.00
650-00310-0000	LAND & LAND RIGHTS	1,200.00
650-00312-0000	COLLECTING & IMPOUNDING RESERV	34,420.06
650-00314-0000	WELLS AND SPRINGS	396,161.48
650-00321-0000	STRUCTURES AND IMPROVEMENTS	1,150,133.56
650-00323-0000	POWER PRODUCTION EQUIPMENT	164,435.33
650-00325-0000	PUMPING EQUIPMENT	727,824.43
650-00328-0000	OTHER PUMPING EQUIPMENT	19,173.78
650-00332-0000	SAND OR OTHER MEDIA FILTRATION	24,017.55
650-00340-0000	LAND & LAND RIGHTS	56,187.00
650-00342-0000	DISTRIBUTION RESERVOIRS AND ST	344,613.55
650-00343-0000	TRANSMISSION AND DISTRIBUTION	4,569,062.95
650-00343-1012	TRANSMISSION AND DISTRIBUTION	1,244,185.07
650-00345-0000	SERVICES	1,413,515.23
650-00345-1012	SERVICES CONTRIBUTED PLANT	386,467.05
650-00346-0000	METERS	726,660.87
650-00348-0000	HYDRANTS	344,288.08
650-00348-1012	HYDRANTS CONTRIBUTED PLANT	165,307.07
650-00390-0000	STRUCTURES AND INVESTMENTS	11,234.70
650-00391-0000	OFFICE FURNITURES AND EQUIP	16,777.58
650-00391-1000	COMPUTER EQUIPMENT	84,734.88
650-00392-0000	TRANSPORTATION EQUIPMENT	378,213.63
650-00393-0000	STORES EQUIPMENT	1,142.76
650-00394-0000	TOOLS, SHOP, AND GARAGE EQUIP	66,495.56
650-00395-0000	LABORATORY EQUIPMENT	9,698.60
650-00397-0000	COMMUNICATION EQUIPMENT	81,972.40
650-00397-1000	COMMUNICATION EQUIPMENT: SCADA	354,697.54
650-00398-0000	MISCELLANEOUS EQUIPMENT	40,221.93
650-00904-0740	UNCOLLECTIBLEACCTS WRITEOFF/LOSS	202.82
650-11000-0000	FUND CASH	527,136.89

TOTAL ASSETS

10,544,159.19

LIABILITIES AND EQUITY

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 650 - WATER

LIABILITIES

650-00200-0000	CAPITAL PAID IN BY MUNICIPALIT	555,417.23
650-00216-0000	UNAPPROPRIATED EARNED SURPLUS	287,341.15
650-00216-1112	UNAPPROPRIATED EARNED SURPLUS	518,201.05
650-00221-0000	BONDS 2018A MRB \$2,370,000	1,350,000.00
650-00221-0004	GO BOND 2023A \$1,935,000	1,865,000.40
650-00221-0005	GO NOTE 2025A	790,000.00
650-00237-0000	INTEREST ACCRUED	28,093.40
650-00251-0000	UNAMORTIZED PREM ON DEBT 2018A	28,858.19
650-00251-0002	UNAMORTIZED PREMIUM DEBT 2023	34,919.00
650-00251-0003	UNAMORTIZED PREMIUM DEBT 2025	3,695.71
650-00254-0000	DEF INFLOWS - PENSION CONTINGE	64,057.00
650-00254-0016	DEF INFLOWS RELATED TO OPEB	4,462.00
650-21100-0000	ACCOUNTS PAYABLE	6,233.99
		5,536,279.12
	TOTAL LIABILITIES	

FUND EQUITY

650-33000-0000	RETAINED EARNINGS	5,003,172.98
	REVENUES OVER EXPENDITURES - YTD	4,707.09
		5,007,880.07
	TOTAL FUND EQUITY	
	TOTAL LIABILITIES & EQUITY	10,544,159.19

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 651 - WATER IMPACT

ASSETS

651-11000-0000	FUND CASH	18,338.00	
	TOTAL ASSETS		<u>18,338.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

651-33000-0000	RETAINED EARNINGS	15,282.00	
	REVENUES OVER EXPENDITURES - YTD	3,056.00	
	TOTAL FUND EQUITY		<u>18,338.00</u>
	TOTAL LIABILITIES & EQUITY		<u>18,338.00</u>

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER IMPACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 00</u>					
651-00421-0000 WESTSIDE WATER IMPACT FEES	.00	3,056.00	1,528.00	(1,528.00)	200.0
TOTAL SOURCE 00	.00	3,056.00	1,528.00	(1,528.00)	200.0
TOTAL FUND REVENUE	.00	3,056.00	1,528.00	(1,528.00)	200.0
NET REVENUE OVER EXPENDITURES	.00	3,056.00	1,528.00	(1,528.00)	200.0

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 00</u>					
650-00417-0000	INCOME FROM NONUTILITY OPERATI	10.50	5,233.63	200.00 (	5,033.63) 2616.8
650-00419-0000	INTEREST & DIVIDEND INCOME	131.40	6,014.25	500.00 (	5,514.25) 1202.9
650-00419-0002	INT & DIV INCOME INT LT INVEST	284.11	9,585.39	500.00 (	9,085.39) 1917.1
650-00434-0000	MISCELLANEOUS CREDITS TO SURP	.00	938.24	20,000.00	19,061.76 4.7
650-00461-0018	METERED SALES - WATER RESIDENT	35,331.64	395,589.84	395,580.00 (	9.84) 100.0
650-00461-0019	METERED SALES - WATER COMMER	5,328.97	64,674.66	67,665.00	2,990.34 95.6
650-00461-0020	METERED SALES - WATER INDUSTRI	1,409.54	93,660.38	130,125.00	36,464.62 72.0
650-00461-0021	METERED SALES - WATER MULTIFAM	2,174.70	19,979.32	20,820.00	840.68 96.0
650-00462-0000	PRIVATE FIRE PROTECTION SERVIC	1,115.00	12,265.00	13,380.00	1,115.00 91.7
650-00463-0000	PUBLIC FIRE PROTECTION SERVICE	27,169.96	306,339.88	295,000.00 (	11,339.88) 103.8
650-00464-0000	OTHER SALES PUBLIC AUTH-WATER	2,176.25	29,019.26	28,000.00 (	1,019.26) 103.6
650-00467-0000	INTERDEPARTMENTAL SALES	257.29	2,928.53	2,900.00 (	28.53) 101.0
650-00470-0000	FORFEITED DISCOUNTS-WATER	134.59	1,960.54	950.00 (	1,010.54) 206.4
650-00471-0000	MISC. SERVICE REVENUES-WATER	.00 (	204.38)	.00	204.38 .0
650-00474-0000	OTHER WATER REVENUES	1,228.92	14,672.02	13,000.00 (	1,672.02) 112.9
	TOTAL SOURCE 00	76,752.87	962,656.56	988,620.00	25,963.44 97.4
	TOTAL FUND REVENUE	76,752.87	962,656.56	988,620.00	25,963.44 97.4

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 403</u>						
650-00403-0546	DEPRECIATION EXPENSE DEPRECIA	25,887.84	310,654.04	275,000.00	(35,654.04)	113.0
	TOTAL DEPARTMENT 403	25,887.84	310,654.04	275,000.00	(35,654.04)	113.0
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650-00408-0701	PAYMENT IN LIEU OF TAXES	(395.75)	154,251.00	145,000.00	(9,251.00)	106.4
	TOTAL DEPARTMENT 408	(395.75)	154,251.00	145,000.00	(9,251.00)	106.4
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650-00427-0620	INTEREST ON LONG-TERM DEBT INT	.00	125,985.20	125,986.00	.80	100.0
650-00427-0690	AGENT FEES	.00	400.00	.00	(400.00)	.0
	TOTAL DEPARTMENT 427	.00	126,385.20	125,986.00	(399.20)	100.3
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650-00435-0742	MISCELLANEOUS DEBITS TO SURPL	.00	.00	7,500.00	7,500.00	.0
	TOTAL DEPARTMENT 435	.00	.00	7,500.00	7,500.00	.0
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650-00601-0120	WATER SUPP-OP LABOR &EXP WAGE	4,036.06	40,498.89	37,221.00	(3,277.89)	108.8
650-00601-0121	WATER SUPPLY-OP LABOR & EXP OT	1,747.20	12,908.88	13,041.00	132.12	99.0
650-00601-0200	WATER SUPPLY-OPS LABOR & EXP	.00	.00	20,000.00	20,000.00	.0
650-00601-0340	WATER SUPP OP LABOR&EXP OP SU	.00	49.99	500.00	450.01	10.0
	TOTAL DEPARTMENT 601	5,783.26	53,457.76	70,762.00	17,304.24	75.6
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650-00603-0120	WATERSUPP-MISCEX(SNOWMOW)WA	.00	2,421.19	1,023.00	(1,398.19)	236.7
650-00603-0121	WATERSUPP-MISCEX (SNOW/MOW) O	.00	.00	48.00	48.00	.0
	TOTAL DEPARTMENT 603	.00	2,421.19	1,071.00	(1,350.19)	226.1
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650-00623-0222	PUMPING-FUEL/POWER PURCH ELE	2,217.42	30,843.64	35,000.00	4,156.36	88.1
650-00623-0223	PUMPING-FUEL/POWER PURCH WAT	25.76	322.69	450.00	127.31	71.7
	TOTAL DEPARTMENT 623	2,243.18	31,166.33	35,450.00	4,283.67	87.9

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
650-00624-0120	PUMPING- LABOR & EXPENSE WAGE	417.63	3,658.35	5,143.00	1,484.65	71.1
650-00624-0121	PUMPING- LABOR & EXPENSE OT	.00	100.23	96.00	(4.23)	104.4
	TOTAL DEPARTMENT 624	417.63	3,758.58	5,239.00	1,480.42	71.7
650-00633-0200	MAINT OF PUMPING EQP CONTR SER	1,334.27	3,571.27	1,500.00	(2,071.27)	238.1
650-00633-0340	MAINT OF PUMPING EQP OPS SUPPL	.00	15.98	500.00	484.02	3.2
	TOTAL DEPARTMENT 633	1,334.27	3,587.25	2,000.00	(1,587.25)	179.4
650-00641-0452	WATER TREATMENT - CHEMICALS	393.33	1,956.03	4,500.00	2,543.97	43.5
	TOTAL DEPARTMENT 641	393.33	1,956.03	4,500.00	2,543.97	43.5
650-00642-0216	WATER TREAT-OTHER PROF SVCS	210.00	2,184.65	3,500.00	1,315.35	62.4
650-00642-0340	WATER TREATMENT-OPS SUPPLIES	858.96	858.96	1,200.00	341.04	71.6
	TOTAL DEPARTMENT 642	1,068.96	3,043.61	4,700.00	1,656.39	64.8
650-00652-0200	MAINT OF WATER TREATMENT EQUIP	.00	1,610.00	.00	(1,610.00)	.0
	TOTAL DEPARTMENT 652	.00	1,610.00	.00	(1,610.00)	.0
650-00660-0120	TRANS/DISTR SUPERVISION WAGES	3,317.40	28,225.49	25,672.00	(2,553.49)	110.0
	TOTAL DEPARTMENT 660	3,317.40	28,225.49	25,672.00	(2,553.49)	110.0
650-00662-0120	WATERMANS/SVCS/HYDNTSOPSWA	199.44	7,568.40	10,780.00	3,211.60	70.2
650-00662-0121	WATER MAINS/SVCS/HYDNTS OPS O	.00	75.17	134.00	58.83	56.1
	TOTAL DEPARTMENT 662	199.44	7,643.57	10,914.00	3,270.43	70.0
650-00663-0120	WATER METER EXPENSES WAGES	52.02	202.37	381.00	178.63	53.1
650-00663-0121	WATER METER EXPENSES OT	.00	100.23	.00	(100.23)	.0
650-00663-0340	WATER METER EXPS OPS SUPPLIES	1,430.53	1,430.53	5,000.00	3,569.47	28.6
	TOTAL DEPARTMENT 663	1,482.55	1,733.13	5,381.00	3,647.87	32.2

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
650-00672-0200	MAINT OF RES CONTRACTUAL SVCS	.00	2,662.95	4,700.00	2,037.05	56.7
650-00672-0340	MAINT OF RES OPS SUPPLIES	28.62	142.01	.00	(142.01)	.0
	TOTAL DEPARTMENT 672	28.62	2,804.96	4,700.00	1,895.04	59.7
650-00673-0120	MAINT OF MAINS WAGES	.00	6,974.40	7,591.00	616.60	91.9
650-00673-0121	MAINT OF MAINS WAGES OT	.00	777.68	536.00	(241.68)	145.1
650-00673-0200	MAINT OF MAINS CONTRACT SVCS	500.00	500.00	4,000.00	3,500.00	12.5
650-00673-0340	MAINT OF MAINS OPS SUPPLIES	.00	3,392.67	8,000.00	4,607.33	42.4
	TOTAL DEPARTMENT 673	500.00	11,644.75	20,127.00	8,482.25	57.9
650-00675-0120	MAINT OF SVCS WAGES	.00	3,634.11	8,054.00	4,419.89	45.1
650-00675-0121	MAINT OF SVCS OT	.00	174.69	536.00	361.31	32.6
650-00675-0340	MAINT OF SVCS OPS SUPPLIES	.00	189.93	5,000.00	4,810.07	3.8
	TOTAL DEPARTMENT 675	.00	3,998.73	13,590.00	9,591.27	29.4
650-00676-0120	MAINT OF METERS WAGES	74.46	275.88	555.00	279.12	49.7
650-00676-0200	MAINT OF METERS CONTRACT SVCS	.00	2,435.00	3,000.00	565.00	81.2
	TOTAL DEPARTMENT 676	74.46	2,710.88	3,555.00	844.12	76.3
650-00677-0120	MAINT OF HYDRANTS WAGES	.00	5,135.39	651.00	(4,484.39)	788.9
650-00677-0200	MAINT OF HYDRANTS CONTRACT SV	.00	372.01	.00	(372.01)	.0
650-00677-0340	MAINT OF HYDRANTS OPS SUPPLIES	.00	4,317.57	.00	(4,317.57)	.0
	TOTAL DEPARTMENT 677	.00	9,824.97	651.00	(9,173.97)	1509.2
650-00902-0120	CUST ACCTS-METER READING WAGE	.00	.00	12.00	12.00	.0
650-00902-0200	METER READING CONTRACT SVCS	610.67	6,593.48	6,540.00	(53.48)	100.8
	TOTAL DEPARTMENT 902	610.67	6,593.48	6,552.00	(41.48)	100.6
650-00903-0120	CUST RECORDS & COLLECTNS WAG	619.52	8,606.47	13,527.00	4,920.53	63.6
650-00903-0121	CUST RECORDS & COLLECTNS OT	32.28	119.53	11.00	(108.53)	1086.6
	TOTAL DEPARTMENT 903	651.80	8,726.00	13,538.00	4,812.00	64.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
650-00920-0120	ADMIN & GENERAL SALARIES WAGES	2,310.14	25,269.68	25,475.00	205.32	99.2
	TOTAL DEPARTMENT 920	2,310.14	25,269.68	25,475.00	205.32	99.2
650-00921-0221	OFFICE SUPPLIES & EXPS PHONE	185.78	2,216.71	2,400.00	183.29	92.4
650-00921-0242	IT SOFTWARE MAINTENANCE AGREE	530.37	2,446.26	2,465.00	18.74	99.2
650-00921-0310	OFFICE SUPP & EXP - OFFICE SUP	20.12	178.23	500.00	321.77	35.7
650-00921-0311	OFFICE SUPPLIES & EXPS POSTAGE	1,469.71	5,182.07	4,500.00	(682.07)	115.2
650-00921-0313	OFFICE SUPP/EXPS PRINTINGSUPP	.00	246.05	300.00	53.95	82.0
650-00921-0391	OFFICE SUPP/EXPS MINOR EQUIP	.00	1,463.03	2,425.00	961.97	60.3
650-00921-0590	OFFICE SUP & EXP BANK SRV FEE	10.98	145.65	200.00	54.35	72.8
	TOTAL DEPARTMENT 921	2,216.96	11,878.00	12,790.00	912.00	92.9
650-00923-0200	OUTSIDE SRVS EMPLOYED CONT SR	24.50	1,585.07	800.00	(785.07)	198.1
650-00923-0212	OUTSIDE SRVS PROF SVC ENGINEER	558.25	4,803.25	10,500.00	5,696.75	45.8
650-00923-0213	OUTSIDE SRVS PROF SVCS ACCTG	.00	4,446.34	6,350.00	1,903.66	70.0
650-00923-0214	OUTSIDE SERVICES PROF SVCSCOM	3,342.88	8,914.86	13,341.00	4,426.14	66.8
650-00923-0215	OUTSIDE SERVICES SAFETY COORD	.00	3,206.25	3,302.00	95.75	97.1
650-00923-0216	OUTSIDESERVICES PROFSVCS OTHE	.00	488.00	350.00	(138.00)	139.4
	TOTAL DEPARTMENT 923	3,925.63	23,443.77	34,643.00	11,199.23	67.7
650-00924-0510	WATER INSURANCE: PROPERTY	.00	2,211.20	2,211.00	(.20)	100.0
650-00924-0511	WATER INSURANCE: GENERAL LIAB	.00	2,398.54	2,399.00	.46	100.0
650-00924-0512	WATER INSURANCE: WORKER'S COM	.00	2,809.07	3,003.00	193.93	93.5
650-00924-0513	WATER INSURANCE:BOILERS & MAC	.00	339.65	443.00	103.35	76.7
650-00924-0514	WATER INS: AUTO PHYS DAMAGE	.00	1,015.22	893.00	(122.22)	113.7
650-00924-0515	WATER INSURANCE: EMP PRACTICE	.00	205.43	216.00	10.57	95.1
650-00924-0516	WATER INSURANCE: CRIME	.00	12.68	14.00	1.32	90.6
	TOTAL DEPARTMENT 924	.00	8,991.79	9,179.00	187.21	98.0
650-00926-0120	EMP PENSIONS & BENEFITS WAGES	2,104.84	(9,006.33)	15,012.00	24,018.33	(60.0)
650-00926-0151	EMP PENSIONS & BEN HEALTH INS	3,578.71	44,738.46	47,440.00	2,701.54	94.3
650-00926-0152	EMP PENSIONS & BEN LIFE INS	1.58	24.46	22.00	(2.46)	111.2
650-00926-0154	EMP PENSIONS & BEN RETIREMENT	1,036.32	11,053.42	11,566.00	512.58	95.6
650-00926-0155	EMP PENSIONS & BENEFITS FICA	1,095.00	11,761.69	12,731.00	969.31	92.4
650-00926-0157	EMP PEN & BEN UNIFORM CONTRIBU	255.66	989.34	900.00	(89.34)	109.9
650-00926-0331	EMP PENSIONS & BEN MILEAGE	21.70	307.30	300.00	(7.30)	102.4
650-00926-0333	EMP PENSIONS & BEN TRAINING	.00	1,185.43	2,500.00	1,314.57	47.4
	TOTAL DEPARTMENT 926	8,093.81	61,053.77	90,471.00	29,417.23	67.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
650-00928-0216	961.82	3,738.98	3,000.00	(738.98)	124.6
REG COMM PROF SRVS OTHER					
TOTAL DEPARTMENT 928	961.82	3,738.98	3,000.00	(738.98)	124.6
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650-00930-0120	.00	.00	133.00	133.00	.0
MISCGENEXP SPECIAL EVENT WAGE					
650-00930-0294	48.31	30,728.86	1,000.00	(29,728.86)	3072.9
MISC GEN EXP INVST MGMT FEES					
650-00930-0320	.00	642.70	700.00	57.30	91.8
MISC GEN EXP PUBL SUBSCPTN DUE					
650-00930-0340	95.05	3,934.22	3,500.00	(434.22)	112.4
MISC GEN EXP OPERATING SUPPLIE					
650-00930-0530	400.00	4,800.00	4,800.00	.00	100.0
MISC GEN EXP RENTS & LEASES					
650-00930-0692	.00	(2,219.85)	(2,220.00)	(.15)	(100.0)
MISC GEN EXP DEBT PREMIUM					
TOTAL DEPARTMENT 930	543.36	37,885.93	7,913.00	(29,972.93)	478.8
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DEPARTMENT 932					
650-00932-0222	142.66	1,567.02	2,000.00	432.98	78.4
MAINT OF GEN PLANT ELECTRIC					
650-00932-0223	46.31	586.38	600.00	13.62	97.7
MAINT OF GEN PLANT WATER					
650-00932-0224	52.62	717.47	1,000.00	282.53	71.8
MAINT OF GEN PLANT SEWER					
650-00932-0225	373.07	1,840.41	2,000.00	159.59	92.0
MAINT OF GEN PLANT NATURAL GAS					
650-00932-0240	.00	.00	50.00	50.00	.0
MAINTGENPLT BLDING REPAIRMAINT					
650-00932-0241	.00	2,527.08	500.00	(2,027.08)	505.4
MAINTGENPLT VEHICLEREPAIRMAIN					
650-00932-0243	(1,263.50)	(1,303.50)	(100.00)	1,203.50	(1303.3)
MAINT GEN PLANT VHCL CHRGEOU					
650-00932-0340	189.99	745.31	2,000.00	1,254.69	37.3
MAINT OF GEN PLANT OPS SUPPLIE					
650-00932-0451	77.07	2,810.43	4,000.00	1,189.57	70.3
MAINT OF GEN PLANT GAS & FUEL					
TOTAL DEPARTMENT 932	(381.78)	9,490.60	12,050.00	2,559.40	78.8
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TOTAL FUND EXPENDITURES	61,267.60	957,949.47	977,409.00	19,459.53	98.0
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NET REVENUE OVER EXPENDITURES	15,485.27	4,707.09	11,211.00	6,503.91	42.0