Combining Schedule of Net Position
As of October 31, 2023
Unaudited

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 6,342,583.55	$ 738,504.19	$ 2,750,000.00	$ 9,831,087.74
Investments	3,309,627.32	2,019,618.14	-	5,329,245.46
Accounts Receivable, Net	4,415,066.60	311,471.64	548,409.10	5,274,947.34
Interest Receivable	-	-	-	-
Other Receivables	2,393,767.42	-	-	2,393,767.42
Due from Sewer Fund	3,770,000.00	11,689,030.10	-	15,459,030.10
Due from Reclamation Fund	11,759,313.01	-	-	11,759,313.01
Due from Other Governments	48,418.33	-	21,831,662.98	21,880,081.31
Inventory	1,117,783.59	6,721.16	-	1,124,504.75
Prepaid Expenses	212,514.89	32,079.63	-	244,594.52
Total Current Assets:	33,369,074.71	14,797,424.86	25,130,072.08	73,296,571.65
Non-Current Assets:				
Restricted Cash and Cash Equivalents	8,063,265.32	3,555,502.92	-	11,618,768.24
Capital Assets not being Depreciated	21,234,913.08	17,571,986.62	166,209,747.73	205,016,647.43
Capital Assets, Net	96,948,239.29	16,997,047.78	-	113,945,287.07
Total Non-Current Assets:	126,246,417.69	38,124,537.32	166,209,747.73	330,580,702.74
Total Assets:	159,615,492.40	52,921,962.18	191,339,819.81	403,877,274.39
Deferred Outflow Of Resources				
Deferred Charge on Refunding	581,826.53	272,820.05	-	854,646.58
Deferred Outflows - Pensions	4,954,821.80	1,546,575.07	-	6,501,396.87
Total Assets and Deferred Outflows of Resources:	**165,152,140.73**	**54,741,357.30**	**191,339,819.81**	**411,233,317.84**
Current Liabilities:				
Accounts Payable and Accrued Expenses	5,058,686.72	29,842.00	-	5,088,528.72
Due to Water Fund	-	3,770,044.00	11,759,313.01	15,529,357.01
Due to Sewer Fund	-	-	11,689,030.10	11,689,030.10
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,398,058.58	-	-	1,398,058.58
Construction Advances and Retentions	119,421.22	3,010,696.98	8,784,665.92	11,914,784.12
Accrued Interest Payable	239,066.72	24,710.75	-	263,777.47
Current Portion of Compensated Absences	449,527.20	137,616.80	65,033.00	652,177.00
Current Portion of Long-Term Debt	2,140,008.61	175,000.00	-	2,315,008.61
Total Current Liabilities:	9,404,769.05	7,147,910.53	32,298,042.03	48,850,721.61
Non-Current Liabilities:				
Compensated Absences, less current portion	418,053.70	98,495.22	106,450.50	622,999.42
Net Pension Liability	10,600,994.28	3,254,141.95	-	13,855,136.23
Long Term Debt, Less Current Portion	33,555,886.89	4,800,908.00	156,289,569.00	194,646,363.89
Other Liabilities	1,173.64	-	-	1,173.64
Total Non-Current Liabilities:	44,576,108.51	8,153,545.17	156,396,019.50	209,125,673.18
Total Liabilities:	53,980,877.56	15,301,455.70	188,694,061.53	257,976,394.79
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	1,589,671.06	336,902.07	-	1,926,573.13
Total Liabilities and Deferred Inflows of Resources:	**55,570,548.62**	**15,638,357.77**	**188,694,061.53**	**259,902,967.92**
Equity:				
Equity	105,340,469.37	38,679,547.28	3,008,522.25	147,028,538.90
Total Beginning Equity:	**105,340,469.37**	**38,679,547.28**	**3,008,522.25**	**147,028,538.90**
Total Revenue	11,247,914.77	2,204,318.96	3,515,977.47	16,968,211.20
Total Expense	7,006,792.03	1,780,866.71	3,878,741.44	12,666,400.18
Revenues Over/Under Expenses	**4,241,122.74**	**423,452.25**	**(362,763.97)**	**4,301,811.02**
Total Equity and Current Surplus (Deficit):	**109,581,592.11**	**39,102,999.53**	**2,645,758.28**	**151,330,349.92**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 165,152,140.73**	**$ 54,741,357.30**	**$ 191,339,819.81**	**$ 411,233,317.84**

Revenue and Expense Budget-to-Actual by Category
Month Ended October 31, 2023
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,564,372.75	$ 7,303,315.23	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 11,733,684.77
Meter Charges	833,102.97	3,330,718.46	9,996,000.00	-	-	-	-	-	-	9,996,000.00	6,665,281.54
Penalties	56,012.53	190,012.03	450,000.00	5,797.15	21,511.99	60,000.00	-	-	-	510,000.00	298,475.98
Wastewater System Charges	-	-	-	487,585.61	1,967,548.52	5,968,000.00	-	-	-	5,968,000.00	4,000,451.48
Wastewater Treatment Charges	-	-	-	-	-	-	859,951.48	3,515,977.47	10,279,000.00	10,279,000.00	6,763,022.53
Other Operating Revenue	83,729.97	416,398.97	42,000.00	26,220.70	215,258.45	-	-	-	1,252,000.00	1,294,000.00	662,342.58
Non Operating Revenue	1,849.01	7,470.08	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	332,529.92
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,539,067.23**	**11,247,914.77**	**29,053,000.00**	**519,603.46**	**2,204,318.96**	**6,048,000.00**	**859,951.48**	**3,515,977.47**	**12,323,000.00**	**47,424,000.00**	**30,455,788.80**
Expense by Category											
Labor	458,373.89	1,732,193.51	5,596,200.00	127,135.92	477,959.12	1,627,100.00	60,883.96	244,001.61	1,004,700.00	8,228,000.00	5,773,845.76
Temporary Labor	1,058.40	8,109.42	32,900.00	453.60	3,475.46	14,100.00	-	-	-	47,000.00	35,415.12
Benefits	171,667.98	1,367,462.62	2,915,800.00	47,156.21	330,625.39	756,300.00	21,055.41	201,988.23	492,900.00	4,165,000.00	2,264,923.76
Contract Services	370,664.19	1,042,830.68	5,048,000.00	56,057.53	356,482.99	1,582,100.00	779,637.83	3,232,707.73	6,018,900.00	12,649,000.00	8,016,978.60
Professional Development	38,877.04	79,789.74	291,000.00	15,165.67	23,867.42	104,000.00	19,053.41	20,756.55	21,000.00	416,000.00	291,586.29
Overtime	44,166.70	169,006.75	371,000.00	815.88	6,293.50	25,800.00	700.65	3,436.71	29,200.00	426,000.00	247,263.04
Materials and Supplies	160,838.24	535,536.92	1,331,500.00	17,816.30	40,050.73	133,100.00	4,069.82	19,595.84	751,400.00	2,216,000.00	1,620,816.51
Utilities	328,398.71	921,029.97	4,013,800.00	9,125.96	34,035.19	250,300.00	39,177.84	124,311.66	2,129,900.00	6,394,000.00	5,314,623.18
Temporary Labor	1,058.40	8,109.42	32,900.00	453.60	3,475.46	14,100.00	-	-	-	47,000.00	35,415.12
Other	8,377.21	960,025.71	1,300,900.00	3,478.41	426,033.12	341,100.00	-	4,699.08	590,000.00	2,232,000.00	841,242.09
Standby	5,992.45	23,567.94	33,000.00	200.70	762.49	2,000.00	-	-	55,000.00	90,000.00	65,669.57
Water Supply	-	271.39	768,000.00	-	-	-	-	-	-	768,000.00	767,728.61
Debt Service	-	5,314.36	3,103,000.00	-	-	273,000.00	-	-	-	3,376,000.00	3,370,685.64
Capital Improvement	-	70,566.22	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,654,433.78
Capital Outlay	50,141.52	153,543.60	695,000.00	751.88	77,805.84	260,000.00	-	27,244.03	210,000.00	1,165,000.00	906,406.53
Accounting Income Add back	-	(70,566.22)	-	-	-	-	-	-	-	-	70,566.22
Transfer to Reserves	-	-	95,000.00	-	-	365,000.00	-	-	1,020,000.00	1,480,000.00	1,480,000.00
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	**1,639,614.73**	**7,006,792.03**	**29,053,000.00**	**278,611.66**	**1,780,866.71**	**6,048,000.00**	**924,578.92**	**3,878,741.44**	**12,323,000.00**	**47,424,000.00**	**34,757,599.82**
Total Surplus (Deficit):	**$ 899,452.50**	**$ 4,241,122.74**	**$ -**	**$ 240,991.80**	**$ 423,452.25**	**$ -**	**$ (64,627.44)**	**$ (362,763.97)**	**$ -**	**$ -**	**$ (4,301,811.02)**

Revenue and Expense Budget-to-Actual by Program
Month Ended October 31, 2023
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,564,372.75	$ 7,303,315.23	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 11,733,684.77
Meter Charges	833,102.97	3,330,718.46	9,996,000.00	-	-	-	-	-	-	9,996,000.00	6,665,281.54
Penalties	56,012.53	190,012.03	450,000.00	5,797.15	21,511.99	60,000.00	-	-	-	510,000.00	298,475.98
Wastewater System Charges	-	-	-	487,585.61	1,967,548.52	5,968,000.00	-	-	-	5,968,000.00	4,000,451.48
Wastewater Treatment Charges	-	-	-	-	-	-	859,951.48	3,515,977.47	10,279,000.00	10,279,000.00	6,763,022.53
Other Operating Revenue	83,729.97	416,398.97	42,000.00	26,220.70	215,258.45	-	-	-	1,252,000.00	1,294,000.00	662,342.58
Non Operating Revenue	1,849.01	7,470.08	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	332,529.92
Revenue Total:	**2,539,067.23**	**11,247,914.77**	**29,053,000.00**	**519,603.46**	**2,204,318.96**	**6,048,000.00**	**859,951.48**	**3,515,977.47**	**12,323,000.00**	**47,424,000.00**	**30,455,788.80**
1000 - Governing Board	15,393.47	57,466.64	254,800.00	6,383.14	23,731.72	109,200.00	-	-	-	364,000.00	282,801.64
2000 - General Administration	134,686.30	317,297.11	959,000.00	56,820.16	133,276.78	411,000.00	-	-	-	1,370,000.00	919,426.11
2100 - Human Resources	38,738.74	1,185,537.30	1,702,400.00	16,602.21	506,107.50	564,600.00	-	4,699.08	590,000.00	2,857,000.00	1,160,656.12
2200 - Public Affairs	44,326.69	209,241.02	904,400.00	19,149.32	105,059.27	387,600.00	-	-	-	1,292,000.00	977,699.71
2300 - Conservation	29,785.90	(242,426.07)	689,000.00	-	-	-	-	-	-	689,000.00	931,426.07
3000 - Finance & Accounting	48,466.76	233,187.58	940,800.00	20,771.36	99,822.79	403,200.00	-	-	-	1,344,000.00	1,010,989.63
3200 - Information Technology	58,629.69	341,192.07	1,205,400.00	25,127.01	146,224.79	516,600.00	-	-	-	1,722,000.00	1,234,583.14
3300 - Customer Service	95,481.47	497,850.51	1,304,100.00	40,457.48	212,023.20	558,900.00	-	-	-	1,863,000.00	1,153,126.29
3400 - Meter Services	17,517.63	92,058.34	292,000.00	-	-	-	-	-	-	292,000.00	199,941.66
4000 - Engineering	75,967.01	223,390.34	999,600.00	17,314.51	63,574.84	428,400.00	-	-	-	1,428,000.00	1,141,034.82
5000 - Water Production	362,937.43	1,352,070.78	5,992,000.00	-	-	-	-	-	-	5,992,000.00	4,639,929.22
5100 - Water Treatment	215,999.07	517,330.11	1,082,000.00	-	-	-	-	-	-	1,082,000.00	564,669.89
5200 - Water Quality	29,457.23	142,506.85	546,000.00	-	-	-	-	-	-	546,000.00	403,493.15
6000 - Maintenance Administration	28,812.82	174,655.84	418,500.00	2,985.82	18,559.37	46,500.00	-	-	-	465,000.00	271,784.79
6100 - Water Maintenance	251,521.46	1,150,601.31	2,826,000.00	-	-	-	-	-	-	2,826,000.00	1,675,398.69
6200 - Wastewater Collection	-	-	-	37,997.13	183,379.16	867,000.00	-	-	-	867,000.00	683,620.84
6300 - Water Reclamation	-	-	-	-	-	-	861,138.47	3,516,196.07	9,896,000.00	9,896,000.00	6,379,803.93
7000 - Facilities Maintenance	82,233.52	384,903.28	1,011,000.00	20,594.47	174,168.79	405,000.00	63,440.45	330,602.26	607,000.00	2,023,000.00	1,133,325.67
7100 - Fleet Maintenance	59,518.02	211,071.06	608,000.00	13,657.17	37,132.66	152,000.00	-	-	-	760,000.00	511,796.28
8000 - Capital	50,141.52	158,857.96	7,318,000.00	751.88	77,805.84	1,198,000.00	-	27,244.03	1,230,000.00	9,746,000.00	9,482,092.17
Total Surplus (Deficit):	**$ 899,452.50**	**$ 4,241,122.74**	**$ -**	**$ 240,991.80**	**$ 423,452.25**	**$ -**	**$ (64,627.44)**	**$ (362,763.97)**	**$ -**	**$ -**	**$ (4,301,811.02)**

Program Expense Detail Budget-to-Actual
Month Ended October 31, 2023
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,564,372.75	$ 7,303,315.23	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 11,733,684.77
Meter Charges	833,102.97	3,330,718.46	9,996,000.00	-	-	-	-	-	-	9,996,000.00	6,665,281.54
Penalties	56,012.53	190,012.03	450,000.00	5,797.15	21,511.99	60,000.00	-	-	-	510,000.00	298,475.98
Wastewater System Charges	-	-	-	487,585.61	1,967,548.52	5,968,000.00	-	-	-	5,968,000.00	4,000,451.48
Wastewater Treatment Charges	-	-	-	-	-	-	859,951.48	3,515,977.47	10,279,000.00	10,279,000.00	6,763,022.53
Other Operating Revenue	83,729.97	416,398.97	42,000.00	26,220.70	215,258.45	-	-	-	1,252,000.00	1,294,000.00	662,342.58
Non Operating Revenue	1,849.01	7,470.08	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	332,529.92
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,539,067.23**	**11,247,914.77**	**29,053,000.00**	**519,603.46**	**2,204,318.96**	**6,048,000.00**	**859,951.48**	**3,515,977.47**	**12,323,000.00**	**47,424,000.00**	**30,455,788.80**
		-	-	-	-	-	-	-	-	-	
Program: 1000 - Governing Board											
Labor	$ 7,276.51	$ 27,460.15	$ 98,000.00	$ 3,118.49	$ 11,768.60	$ 42,000.00	$ -	$ -	$ -	$ 140,000.00	$ 100,771.25
Benefits	4,184.06	16,610.40	63,000.00	1,793.16	7,118.61	27,000.00	-	-	-	90,000.00	66,270.99
Materials and Supplies	-	56.13	2,100.00	-	24.05	900.00	-	-	-	3,000.00	2,919.82
Contract Services	1,398.25	4,765.82	77,700.00	599.25	2,042.50	33,300.00	-	-	-	111,000.00	104,191.68
Professional Development	2,534.65	8,574.14	14,000.00	872.24	2,777.96	6,000.00	-	-	-	20,000.00	8,647.90
Program: 1000 - Governing Board Total:	**15,393.47**	**57,466.64**	**254,800.00**	**6,383.14**	**23,731.72**	**109,200.00**	**-**	**-**	**-**	**364,000.00**	**282,801.64**
			-	-		-	-		-	-	
Program: 2000 - General Administration											
Labor	51,183.15	140,269.47	417,900.00	21,935.65	60,115.53	179,100.00	-	-	-	597,000.00	396,615.00
Temporary Labor	-	3,661.62	21,000.00	-	1,569.26	9,000.00	-	-	-	30,000.00	24,769.12
Overtime	213.04	751.89	2,800.00	91.31	322.27	1,200.00	-	-	-	4,000.00	2,925.84
Benefits	36,737.05	90,578.89	184,800.00	14,841.89	36,111.76	79,200.00	-	-	-	264,000.00	137,309.35
Materials and Supplies	169.34	894.72	4,900.00	72.58	383.48	2,100.00	-	-	-	7,000.00	5,721.80
Contract Services	16,644.45	45,875.49	217,000.00	7,133.33	19,660.90	93,000.00	-	-	-	310,000.00	244,463.61
Utilities	89.32	441.15	2,800.00	38.28	189.06	1,200.00	-	-	-	4,000.00	3,369.79
Professional Development	29,649.95	34,823.88	107,800.00	12,707.12	14,924.52	46,200.00	-	-	-	154,000.00	104,251.60
Program: 2000 - General Administration Total:	**134,686.30**	**317,297.11**	**959,000.00**	**56,820.16**	**133,276.78**	**411,000.00**	**-**	**-**	**-**	**1,370,000.00**	**919,426.11**
			-	-		-	-		-	-	
Program: 2100 - Human Resources											
Labor	17,626.00	70,287.02	230,300.00	7,554.01	30,123.00	98,700.00	-	-	-	329,000.00	228,589.98
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	582.87	874.32	2,100.00	249.79	374.68	900.00	-	-	-	3,000.00	1,751.00
Benefits	5,181.51	82,984.14	139,300.00	2,220.56	35,564.40	59,700.00	-	-	-	199,000.00	80,451.46
Materials and Supplies	-	786.29	4,900.00	-	336.97	2,100.00	-	-	-	7,000.00	5,876.74
Contract Services	6,444.32	27,212.38	109,200.00	2,761.83	11,662.39	46,800.00	-	-	-	156,000.00	117,125.23
Utilities	42.12	166.98	700.00	18.05	71.56	300.00	-	-	-	1,000.00	761.46
Professional Development	745.65	6,016.24	39,200.00	319.56	1,941.38	16,800.00	-	-	-	56,000.00	48,042.38
Other	8,116.27	997,209.93	1,176,700.00	3,478.41	426,033.12	339,300.00	-	4,699.08	590,000.00	2,106,000.00	678,057.87
Program: 2100 - Human Resources Total:	**38,738.74**	**1,185,537.30**	**1,702,400.00**	**16,602.21**	**506,107.50**	**564,600.00**	**-**	**4,699.08**	**590,000.00**	**2,857,000.00**	**1,160,656.12**
			-	-		-	-		-	-	
Program: 2200 - Public Affairs											
Labor	25,667.06	102,668.28	300,300.00	11,000.15	44,000.59	128,700.00	-	-	-	429,000.00	282,331.13
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	433.44	1,013.75	11,900.00	185.75	434.43	5,100.00	-	-	-	17,000.00	15,551.82
Benefits	6,416.18	42,650.01	88,900.00	2,749.70	18,278.12	38,100.00	-	-	-	127,000.00	66,071.87
Materials and Supplies	1,135.20	3,862.84	58,800.00	486.52	1,655.52	25,200.00	-	-	-	84,000.00	78,481.64
Contract Services	9,701.05	56,680.82	385,700.00	4,309.87	39,676.89	165,300.00	-	-	-	551,000.00	454,642.29
Utilities	521.47	1,105.46	33,600.00	223.49	473.76	14,400.00	-	-	-	48,000.00	46,420.78
Professional Development	452.29	1,259.86	25,200.00	193.84	539.96	10,800.00	-	-	-	36,000.00	34,200.18
Program: 2200 - Public Affairs Total:	**44,326.69**	**209,241.02**	**904,400.00**	**19,149.32**	**105,059.27**	**387,600.00**	**-**	**-**	**-**	**1,292,000.00**	**977,699.71**
			-	-		-	-		-	-	
Program: 2300 - Conservation											
Labor	8,512.00	34,048.00	107,000.00	-	-	-	-	-	-	107,000.00	72,952.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	319.20	558.60	7,000.00	-	-	-	-	-	-	7,000.00	6,441.40
Benefits	2,902.55	9,669.80	42,000.00	-	-	-	-	-	-	42,000.00	32,330.20
Materials and Supplies	1,378.40	1,553.88	26,000.00	-	-	-	-	-	-	26,000.00	24,446.12
Contract Services	15,911.92	(255,159.39)	346,000.00	-	-	-	-	-	-	346,000.00	601,159.39
Utilities	57.18	119.65	26,000.00	-	-	-	-	-	-	26,000.00	25,880.35
Professional Development	704.65	4,474.65	15,000.00	-	-	-	-	-	-	15,000.00	10,525.35
Other	-	(37,691.26)	120,000.00	-	-	-	-	-	-	120,000.00	157,691.26
Program: 2300 - Conservation Total:	**29,785.90**	**(242,426.07)**	**689,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**689,000.00**	**931,426.07**
Program: 3000 - Finance & Accounting											
Labor	33,689.06	133,528.20	542,500.00	14,438.14	57,210.66	232,500.00	-	-	-	775,000.00	584,261.14
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	508.87	1,309.69	9,100.00	218.09	561.30	3,900.00	-	-	-	13,000.00	11,129.01
Benefits	10,365.57	123,541.34	261,800.00	4,442.33	52,910.05	112,200.00	-	-	-	374,000.00	197,548.61
Materials and Supplies	272.51	833.68	4,900.00	116.79	357.31	2,100.00	-	-	-	7,000.00	5,809.01
Contract Services	1,489.54	(29,752.69)	98,700.00	638.36	(12,779.02)	42,300.00	-	-	-	141,000.00	183,531.71
Utilities	259.81	577.08	2,800.00	111.34	247.31	1,200.00	-	-	-	4,000.00	3,175.61
Professional Development	1,881.40	3,068.75	21,000.00	806.31	1,315.18	9,000.00	-	-	-	30,000.00	25,616.07
Other	-	81.53	-	-	-	-	-	-	-	-	(81.53)
Program: 3000 - Finance & Accounting Total:	**48,466.76**	**233,187.58**	**940,800.00**	**20,771.36**	**99,822.79**	**403,200.00**	**-**	**-**	**-**	**1,344,000.00**	**1,010,989.63**
			-	-		-	-		-	-	

Program Expense Detail Budget-to-Actual
Month Ended October 31, 2023
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	**YTD**	**AMENDED BUDGET**	**MTD**	**YTD**	**AMENDED BUDGET**	**MTD**	**YTD**	**AMENDED BUDGET**	**AMENDED TOTAL BUDGET**	**REMAINING BUDGET**
Program: 3200 - Information Technology											
Labor	21,412.17	86,550.31	303,100.00	9,176.63	37,092.90	129,900.00	-	-	-	433,000.00	309,356.79
Temporary Labor	1,058.40	4,447.80	11,900.00	453.60	1,906.20	5,100.00	-	-	-	17,000.00	10,646.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,186.32	109,908.94	181,300.00	3,079.87	47,103.54	77,700.00	-	-	-	259,000.00	101,987.52
Materials and Supplies	20,059.79	36,599.03	49,000.00	8,597.05	15,685.29	21,000.00	-	-	-	70,000.00	17,715.68
Contract Services	8,025.40	97,134.72	648,200.00	3,439.46	41,629.17	277,800.00	-	-	-	926,000.00	787,236.11
Utilities	887.61	4,850.93	8,400.00	380.40	2,078.97	3,600.00	-	-	-	12,000.00	5,070.10
Professional Development	-	1,700.34	3,500.00	-	728.72	1,500.00	-	-	-	5,000.00	2,570.94
Program: 3200 - Information Technology Total:	**58,629.69**	**341,192.07**	**1,205,400.00**	**25,127.01**	**146,224.79**	**516,600.00**	**-**	**-**	**-**	**1,722,000.00**	**1,234,583.14**
Program: 3300 - Customer Service											
Labor	32,428.56	129,090.39	433,300.00	13,897.94	55,324.33	185,700.00	-	-	-	619,000.00	434,585.28
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	710.45	2,492.30	4,900.00	304.49	1,068.15	2,100.00	-	-	-	7,000.00	3,439.55
Benefits	11,458.22	97,841.81	217,000.00	4,910.61	41,931.59	93,000.00	-	-	-	310,000.00	170,226.60
Materials and Supplies	-	36.13	4,900.00	-	15.49	2,100.00	-	-	-	7,000.00	6,948.38
Contract Services	49,754.35	245,026.66	515,200.00	21,323.29	105,011.41	220,800.00	-	-	-	736,000.00	385,961.93
Utilities	819.58	22,851.39	112,700.00	-	8,635.25	48,300.00	-	-	-	161,000.00	129,513.36
Professional Development	49.37	86.32	11,900.00	21.15	36.98	5,100.00	-	-	-	17,000.00	16,876.70
Other	260.94	425.51	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,574.49
Program: 3300 - Customer Service Total:	**95,481.47**	**497,850.51**	**1,304,100.00**	**40,457.48**	**212,023.20**	**558,900.00**	**-**	**-**	**-**	**1,863,000.00**	**1,153,126.29**
Program: 3400 - Meter Services											
Labor	12,540.80	50,163.22	173,000.00	-	-	-	-	-	-	173,000.00	122,836.78
Overtime	205.75	205.75	6,000.00	-	-	-	-	-	-	6,000.00	5,794.25
Benefits	4,492.78	40,941.70	101,000.00	-	-	-	-	-	-	101,000.00	60,058.30
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	278.30	505.62	7,000.00	-	-	-	-	-	-	7,000.00	6,494.38
Utilities	-	242.05	1,000.00	-	-	-	-	-	-	1,000.00	757.95
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**17,517.63**	**92,058.34**	**292,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**292,000.00**	**199,941.66**
Program: 4000 - Engineering											
Labor	31,007.76	123,856.03	438,900.00	13,289.04	53,081.17	188,100.00	-	-	-	627,000.00	450,062.80
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	6,816.70	24,804.51	107,100.00	2,921.37	10,630.20	45,900.00	-	-	-	153,000.00	117,565.29
Materials and Supplies	233.62	350.12	13,300.00	100.11	150.03	5,700.00	-	-	-	19,000.00	18,499.85
Contract Services	12,234.00	36,161.10	296,100.00	934.50	(1,094.50)	126,900.00	-	-	-	423,000.00	387,933.40
Utilities	25,674.93	38,166.04	131,600.00	69.49	785.43	56,400.00	-	-	-	188,000.00	149,048.53
Professional Development	-	52.54	10,500.00	-	22.51	4,500.00	-	-	-	15,000.00	14,924.95
Program: 4000 - Engineering Total:	**75,967.01**	**223,390.34**	**999,600.00**	**17,314.51**	**63,574.84**	**428,400.00**	**-**	**-**	**-**	**1,428,000.00**	**1,141,034.82**
Program: 5000 - Water Production											
Labor	60,106.29	235,949.56	790,000.00	-	-	-	-	-	-	790,000.00	554,050.44
Overtime	3,439.80	20,227.42	46,000.00	-	-	-	-	-	-	46,000.00	25,772.58
Standby	2,886.46	12,005.39	15,000.00	-	-	-	-	-	-	15,000.00	2,994.61
Benefits	18,146.00	208,755.12	400,000.00	-	-	-	-	-	-	400,000.00	191,244.88
Water Supply	-	271.39	768,000.00	-	-	-	-	-	-	768,000.00	767,728.61
Materials and Supplies	19,291.92	83,917.48	335,000.00	-	-	-	-	-	-	335,000.00	251,082.52
Contract Services	9,646.77	136,103.12	528,000.00	-	-	-	-	-	-	528,000.00	391,896.88
Utilities	248,945.19	650,864.13	3,099,000.00	-	-	-	-	-	-	3,099,000.00	2,448,135.87
Professional Development	475.00	3,977.17	11,000.00	-	-	-	-	-	-	11,000.00	7,022.83
Program: 5000 - Water Production Total:	**362,937.43**	**1,352,070.78**	**5,992,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**5,992,000.00**	**4,639,929.22**
Program: 5100 - Water Treatment											
Labor	21,020.80	84,083.20	273,000.00	-	-	-	-	-	-	273,000.00	188,916.80
Overtime	1,105.89	9,311.69	39,000.00	-	-	-	-	-	-	39,000.00	29,688.31
Benefits	6,279.80	101,438.91	164,000.00	-	-	-	-	-	-	164,000.00	62,561.09
Materials and Supplies	59,013.29	122,949.33	200,000.00	-	-	-	-	-	-	200,000.00	77,050.67
Contract Services	128,498.84	132,780.92	224,000.00	-	-	-	-	-	-	224,000.00	91,219.08
Utilities	80.45	66,766.06	182,000.00	-	-	-	-	-	-	182,000.00	115,233.94
Program: 5100 - Water Treatment Total:	**215,999.07**	**517,330.11**	**1,082,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,082,000.00**	**564,669.89**
Program: 5200 - Water Quality											
Labor	16,022.40	60,913.20	223,000.00	-	-	-	-	-	-	223,000.00	162,086.80
Overtime	-	792.90	12,000.00	-	-	-	-	-	-	12,000.00	11,207.10
Benefits	2,843.41	46,380.81	107,000.00	-	-	-	-	-	-	107,000.00	60,619.19
Materials and Supplies	781.50	3,372.96	25,000.00	-	-	-	-	-	-	25,000.00	21,627.04
Contract Services	9,809.92	30,861.98	170,000.00	-	-	-	-	-	-	170,000.00	139,138.02
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	-	185.00	7,000.00	-	-	-	-	-	-	7,000.00	6,815.00
Program: 5200 - Water Quality Total:	**29,457.23**	**142,506.85**	**546,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**546,000.00**	**403,493.15**

Program Expense Detail Budget-to-Actual
Month Ended October 31, 2023
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 6000 - Maintenance Administration											
Labor	14,741.88	58,967.51	195,300.00	1,624.06	6,496.25	21,700.00	-	-	-	217,000.00	151,536.24
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	-	-	-	2,000.00	2,000.00
Standby	3,105.99	11,562.55	18,000.00	200.70	762.49	2,000.00	-	-	-	20,000.00	7,674.96
Benefits	6,517.66	78,522.06	142,200.00	686.49	8,605.79	15,800.00	-	-	-	158,000.00	70,872.15
Materials and Supplies	-	55.25	2,700.00	-	6.14	300.00	-	-	-	3,000.00	2,938.61
Contract Services	38.68	618.16	900.00	4.28	68.65	100.00	-	-	-	1,000.00	313.19
Utilities	2,024.53	9,359.46	36,900.00	224.84	1,039.84	4,100.00	-	-	-	41,000.00	30,600.70
Professional Development	2,384.08	15,570.85	20,700.00	245.45	1,580.21	2,300.00	-	-	-	23,000.00	5,848.94
Program: 6000 - Maintenance Administration Total:	**28,812.82**	**174,655.84**	**418,500.00**	**2,985.82**	**18,559.37**	**46,500.00**	**-**	**-**	**-**	**465,000.00**	**271,784.79**
			-	-		-	-		-	-	
Program: 6100 - Water Maintenance											
Labor	91,762.48	344,726.92	914,000.00	-	-	-	-	-	-	914,000.00	569,273.08
Overtime	37,084.09	128,568.42	219,000.00	-	-	-	-	-	-	219,000.00	90,431.58
Benefits	36,153.20	254,900.32	620,000.00	-	-	-	-	-	-	620,000.00	365,099.68
Materials and Supplies	36,643.28	203,241.91	471,000.00	-	-	-	-	-	-	471,000.00	267,758.09
Contract Services	49,878.41	219,163.74	602,000.00	-	-	-	-	-	-	602,000.00	382,836.26
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	**251,521.46**	**1,150,601.31**	**2,826,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**2,826,000.00**	**1,675,398.69**
			-	-		-	-		-	-	
Program: 6200 - Wastewater Collection											
Labor	-	-	-	27,582.96	110,331.84	371,000.00	-	-	-	371,000.00	260,668.16
Overtime	-	-	-	-	2,912.80	9,000.00	-	-	-	9,000.00	6,087.20
Benefits	-	-	-	7,797.36	59,470.22	174,000.00	-	-	-	174,000.00	114,529.78
Materials and Supplies	-	-	-	2,616.81	5,144.36	36,000.00	-	-	-	36,000.00	30,855.64
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	-	5,519.94	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,338,519.94)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**37,997.13**	**183,379.16**	**867,000.00**	**-**	**-**	**-**	**867,000.00**	**683,620.84**
			-	-		-	-		-	-	
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	55,964.83	224,325.02	939,000.00	939,000.00	714,674.98
Overtime	-	-	-	-	-	-	700.65	2,242.13	25,000.00	25,000.00	22,757.87
Standby	-	-	-	-	-	-	-	-	55,000.00	55,000.00	55,000.00
Benefits	-	-	-	-	-	-	19,263.90	184,524.29	456,000.00	456,000.00	271,475.71
Materials and Supplies	-	-	-	-	-	-	98.73	5,723.00	734,000.00	734,000.00	728,277.00
Contract Services	-	-	-	-	-	-	739,261.37	2,990,704.94	5,646,000.00	5,646,000.00	2,655,295.06
Utilities	-	-	-	-	-	-	26,795.58	87,920.14	2,021,000.00	2,021,000.00	1,933,079.86
Professional Development	-	-	-	-	-	-	19,053.41	20,756.55	20,000.00	20,000.00	(756.55)
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**861,138.47**	**3,516,196.07**	**9,896,000.00**	**9,896,000.00**	**6,379,803.93**
			-	-		-	-		-	-	
Program: 7000 - Facilities Maintenance											
Labor	8,198.73	32,794.91	109,500.00	3,279.49	13,117.87	43,800.00	4,919.13	19,676.59	65,700.00	219,000.00	153,410.63
Overtime	-	1,991.04	7,000.00	-	796.41	2,800.00	-	1,194.58	4,200.00	14,000.00	10,017.97
Benefits	2,986.58	29,109.33	61,500.00	1,194.49	11,643.17	24,600.00	1,791.51	17,463.94	36,900.00	123,000.00	64,783.56
Materials and Supplies	3,163.80	12,952.49	29,000.00	1,152.58	3,991.95	11,600.00	3,971.09	13,872.84	17,400.00	58,000.00	27,182.72
Contract Services	37,350.86	246,460.79	621,500.00	11,523.58	135,961.58	248,600.00	40,376.46	242,002.79	372,900.00	1,243,000.00	618,574.84
Utilities	30,533.55	61,594.72	181,500.00	3,444.33	8,657.81	72,600.00	12,382.26	36,391.52	108,900.00	363,000.00	256,355.95
Professional Development	-	-	1,000.00	-	-	1,000.00	-	-	1,000.00	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**82,233.52**	**384,903.28**	**1,011,000.00**	**20,594.47**	**174,168.79**	**405,000.00**	**63,440.45**	**330,602.26**	**607,000.00**	**2,023,000.00**	**1,133,325.67**
Program: 7100 - Fleet Maintenance											
Labor	6,236.64	24,946.56	80,000.00	692.96	2,771.84	20,000.00	-	-	-	100,000.00	72,281.60
Overtime	146.17	1,783.30	2,400.00	16.24	198.14	600.00	-	-	-	3,000.00	1,018.56
Benefits	2,417.52	7,950.21	32,800.00	268.59	883.26	8,200.00	-	-	-	41,000.00	32,166.53
Materials and Supplies	18,695.59	64,074.68	96,000.00	4,673.86	12,300.14	24,000.00	-	-	-	120,000.00	43,625.18
Contract Services	13,559.13	48,391.44	200,800.00	3,389.78	9,123.08	50,200.00	-	-	-	251,000.00	193,485.48
Utilities	18,462.97	63,924.87	192,800.00	4,615.74	11,856.20	48,200.00	-	-	-	241,000.00	165,218.93
Professional Development	-	-	3,200.00	-	-	800.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	**59,518.02**	**211,071.06**	**608,000.00**	**13,657.17**	**37,132.66**	**152,000.00**	**-**	**-**	**-**	**760,000.00**	**511,796.28**
						-			-	-	
Program: 8000 - Capital											
Debt Service	-	5,314.36	3,103,000.00	-	-	273,000.00	-	-	-	3,376,000.00	3,370,685.64
Capital Improvement	-	70,566.22	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,654,433.78
Capital Outlay	50,141.52	153,543.60	695,000.00	751.88	77,805.84	260,000.00	-	27,244.03	210,000.00	1,165,000.00	906,406.53
Accounting Income Add back	-	(70,566.22)	-	-	-	-	-	-	-	-	70,566.22
Transfer to Reserves	-	-	95,000.00	-	-	365,000.00	-	-	1,020,000.00	1,480,000.00	1,480,000.00
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	**50,141.52**	**158,857.96**	**7,318,000.00**	**751.88**	**77,805.84**	**1,198,000.00**	**-**	**27,244.03**	**1,230,000.00**	**9,746,000.00**	**9,482,092.17**
Total Surplus (Deficit):	**$ 899,452.50**	**$ 4,241,122.74**	**$ -**	**$ 240,991.80**	**$ 423,452.25**	**$ -**	**$ (64,627.44)**	**$ (362,763.97)**	**$ -**	**$ -**	**$ (4,301,811.02)**