Combining Schedule of Net Position
As of May 31, 2024
Unaudited

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 6,778,974.58	$ 6,095,333.35	$ 1,002,516.93	$ 13,876,824.86
Investments	7,966,899.26	1,616,255.46	-	9,583,154.72
Accounts Receivable, Net	4,519,563.45	311,471.64	548,409.10	5,379,444.19
Other Receivables	8,339,737.94	-	-	8,339,737.94
Due from Reclamation Fund	-	3,762,858.20	-	3,762,858.20
Due from Other Governments	-	-	2,967,278.97	2,967,278.97
Inventory	1,192,533.53	6,721.16	-	1,199,254.69
Prepaid Expenses	743,675.96	41,405.80	-	785,081.76
Total Current Assets:	29,541,384.72	11,834,045.61	4,518,205.00	45,893,635.33
Non-Current Assets:				
Restricted Cash and Cash Equivalents	6,846,072.66	3,379,934.17	7,800,000.00	18,026,006.83
Capital Assets not being Depreciated	18,219,178.97	18,097,868.11	167,056,171.67	203,373,218.75
Capital Assets, Net	100,769,578.86	16,997,047.78	-	117,766,626.64
Total Non-Current Assets:	125,834,830.49	38,474,850.06	174,856,171.67	339,165,852.22
Total Assets:	155,376,215.21	50,308,895.67	179,374,376.67	385,059,487.55
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:	**160,912,863.54**	**52,128,290.79**	**179,374,376.67**	**392,415,531.00**
Current Liabilities:				
Accounts Payable and Accrued Expenses	-	29,842.00	-	29,842.00
Due to Sewer Fund	-	-	3,762,858.20	3,762,858.20
Customer Service Deposits	1,468,175.11	-	-	1,468,175.11
Construction Advances and Retentions	123,192.36	3,010,696.98	8,424,576.48	11,558,465.82
Accrued Interest Payable	-	-	-	-
Current Portion of Compensated Absences	449,527.20	137,616.80	65,033.00	652,177.00
Current Portion of Long-Term Debt	396,500.28	-	-	396,500.28
Total Current Liabilities:	2,437,394.95	3,178,155.78	12,252,467.68	17,868,018.41
Non-Current Liabilities:				
Compensated Absences, less current portion	213,831.01	49,900.87	53,499.48	317,231.36
Net Pension Liability	10,600,994.28	3,254,141.95	-	13,855,136.23
Long Term Debt, Less Current Portion	32,589,187.50	4,800,908.00	163,097,574.00	200,487,669.50
Other Liabilities	1,173.64	-	-	1,173.64
Total Non-Current Liabilities:	43,405,186.43	8,104,950.82	163,151,073.48	214,661,210.73
Total Liabilities:	45,842,581.38	11,283,106.60	175,403,541.16	232,529,229.14
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:	**47,432,252.44**	**11,620,008.67**	**175,403,541.16**	**234,455,802.27**
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	27,609,241.33	6,338,319.16	10,554,528.02	44,502,088.51
Total Expense	19,469,099.60	4,509,584.32	9,592,214.76	33,570,898.68
Revenues Over/Under Expenses	**8,140,141.73**	**1,828,734.84**	**962,313.26**	**10,931,189.83**
Total Equity and Current Surplus (Deficit):	**113,480,611.10**	**40,508,282.12**	**3,970,835.51**	**157,959,728.73**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 160,912,863.54**	**$ 52,128,290.79**	**$ 179,374,376.67**	**$ 392,415,531.00**

Revenue and Expense Budget-to-Actual by Category
Month Ended May 31, 2024
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	$ 1,390,236.22	$ 15,819,756.20	$ 17,695,000.00	$ -	$ -	$ -	$ 173,073.80	$ 173,073.80	$ 332,000.00	$ 18,027,000.00	$ 2,034,170.00
Meter Charges	860,721.29	9,270,901.72	10,096,000.00	-	-	-	-	-	-	10,096,000.00	825,098.28
Penalties	36,597.27	520,939.49	450,000.00	3,557.63	54,934.97	60,000.00	-	-	-	510,000.00	(65,874.46)
Wastewater System Charges	-	-	-	520,198.91	5,507,252.68	5,968,000.00	-	-	-	5,968,000.00	460,747.32
Wastewater Treatment Charges	-	-	-	-	-	-	917,957.09	9,702,562.74	10,379,000.00	10,379,000.00	676,437.26
Other Operating Revenue	539,348.90	1,708,048.16	42,000.00	221,503.60	585,654.78	-	203,648.19	595,026.69	500,000.00	542,000.00	(2,346,729.63)
Non Operating Revenue	656.24	289,595.76	420,000.00	-	190,476.73	20,000.00	-	83,864.79	100,000.00	540,000.00	(23,937.28)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,827,559.92**	**27,609,241.33**	**28,703,000.00**	**745,260.14**	**6,338,319.16**	**6,048,000.00**	**1,294,679.08**	**10,554,528.02**	**11,311,000.00**	**46,062,000.00**	**1,559,911.49**
Expense by Category											
Labor	404,183.70	4,890,232.76	5,725,500.00	113,245.56	1,366,066.81	1,638,500.00	52,380.30	659,128.89	750,000.00	8,114,000.00	1,198,571.54
Temporary Labor	1,259.24	16,349.06	32,900.00	539.68	7,006.74	14,100.00	-	-	-	47,000.00	23,644.20
Benefits	149,149.25	2,452,156.63	2,940,400.00	37,987.76	609,955.59	768,600.00	19,827.92	327,656.05	404,000.00	4,113,000.00	723,231.73
Contract Services	378,025.79	3,925,870.43	5,254,400.00	90,512.62	1,267,608.49	1,632,600.00	139,681.43	6,531,616.52	7,346,000.00	14,233,000.00	2,507,904.56
Professional Development	35,236.10	222,585.03	309,000.00	14,771.81	73,718.00	112,000.00	-	7,943.94	20,000.00	441,000.00	136,753.03
Overtime	58,492.16	494,621.69	473,800.00	2,707.88	23,550.74	27,200.00	40,346.57	148,531.94	50,000.00	551,000.00	(115,704.37)
Materials and Supplies	105,969.99	1,489,771.53	1,617,600.00	18,307.69	158,251.48	155,400.00	30,820.91	232,988.55	618,000.00	2,391,000.00	509,988.44
Utilities	363,021.15	2,811,537.07	4,043,600.00	17,359.80	180,283.15	254,400.00	458,404.04	998,828.86	1,538,000.00	5,836,000.00	1,845,350.92
Temporary Labor	1,259.24	16,349.06	32,900.00	539.68	7,006.74	14,100.00	-	-	-	47,000.00	23,644.20
Other	14,365.65	1,278,902.15	1,263,900.00	3,604.34	372,997.03	341,100.00	-	604,449.52	380,000.00	1,985,000.00	(271,348.70)
Standby	7,512.43	82,040.43	33,000.00	197.83	2,687.59	2,000.00	128.84	248.84	55,000.00	90,000.00	5,023.14
Water Supply	-	410,657.61	768,000.00	-	-	-	-	-	-	768,000.00	357,342.39
Debt Service	490,000.00	2,402,356.24	3,103,000.00	210,000.00	434,421.50	273,000.00	-	-	-	3,376,000.00	539,222.26
Capital Improvement	127,345.20	1,008,576.02	2,695,000.00	-	-	300,000.00	-	-	-	2,995,000.00	1,986,423.98
Capital Outlay	298,147.89	634,320.48	670,000.00	15,582.20	205,741.21	285,000.00	887.45	80,821.65	150,000.00	1,105,000.00	184,116.66
Accounting Income Add back	(127,345.20)	(2,667,226.59)	-	-	(199,710.75)	-	-	-	-	-	2,866,937.34
Transfer to Reserves	-	-	(260,000.00)	-	-	230,000.00	-	-	-	(30,000.00)	(30,000.00)
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	**2,306,622.59**	**19,469,099.60**	**28,703,000.00**	**525,356.85**	**4,509,584.32**	**6,048,000.00**	**742,477.46**	**9,592,214.76**	**11,311,000.00**	**46,062,000.00**	**12,491,101.32**
Total Surplus (Deficit):	**$ 520,937.33**	**$ 8,140,141.73**	**$ -**	**$ 219,903.29**	**$ 1,828,734.84**	**$ -**	**$ 552,201.62**	**$ 962,313.26**	**$ -**	**$ -**	**$ (10,931,189.83)**

Revenue and Expense Budget-to-Actual by Program
Month Ended May 31, 2024
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	$ 1,390,236.22	$ 15,819,756.20	$ 17,695,000.00	$ -	$ -	$ -	$ 173,073.80	$ 173,073.80	$ 332,000.00	$ 18,027,000.00	$ 2,034,170.00
Meter Charges	860,721.29	9,270,901.72	10,096,000.00	-	-	-	-	-	-	10,096,000.00	825,098.28
Penalties	36,597.27	520,939.49	450,000.00	3,557.63	54,934.97	60,000.00	-	-	-	510,000.00	(65,874.46)
Wastewater System Charges	-	-	-	520,198.91	5,507,252.68	5,968,000.00	-	-	-	5,968,000.00	460,747.32
Wastewater Treatment Charges	-	-	-	-	-	-	917,957.09	9,702,562.74	10,379,000.00	10,379,000.00	676,437.26
Other Operating Revenue	539,348.90	1,708,048.16	42,000.00	221,503.60	585,654.78	-	203,648.19	595,026.69	500,000.00	542,000.00	(2,346,729.63)
Non Operating Revenue	656.24	289,595.76	420,000.00	-	190,476.73	20,000.00	-	83,864.79	100,000.00	540,000.00	(23,937.28)
Revenue Total:	**2,827,559.92**	**27,609,241.33**	**28,703,000.00**	**745,260.14**	**6,338,319.16**	**6,048,000.00**	**1,294,679.08**	**10,554,528.02**	**11,311,000.00**	**46,062,000.00**	**1,559,911.49**
1000 - Governing Board	12,473.09	189,426.53	251,300.00	5,322.63	78,648.35	107,700.00	-	-	-	359,000.00	90,925.12
2000 - General Administration	89,306.80	798,691.04	959,000.00	37,218.92	330,860.01	411,000.00	-	-	-	1,370,000.00	240,448.95
2100 - Human Resources	43,244.52	1,718,800.06	1,722,900.00	18,533.24	561,143.74	568,100.00	-	604,449.52	380,000.00	2,671,000.00	(213,393.32)
2200 - Public Affairs	49,366.88	641,970.35	868,000.00	26,437.40	347,762.72	372,000.00	-	-	-	1,240,000.00	250,266.93
2300 - Conservation	46,191.62	150,006.94	615,000.00	-	-	-	-	-	-	615,000.00	464,993.06
3000 - Finance & Accounting	58,016.89	679,871.65	900,800.00	24,864.29	291,445.16	403,200.00	-	-	-	1,304,000.00	332,683.19
3200 - Information Technology	56,462.11	852,087.35	1,114,400.00	24,197.96	365,140.37	477,600.00	-	-	-	1,592,000.00	374,772.28
3300 - Customer Service	108,064.70	1,295,282.24	1,424,100.00	45,958.84	549,721.49	623,900.00	-	-	-	2,048,000.00	202,996.27
3400 - Meter Services	18,584.87	225,755.88	292,000.00	-	-	-	-	-	-	292,000.00	66,244.12
4000 - Engineering	42,940.23	621,752.23	908,600.00	15,360.64	216,933.15	389,400.00	-	-	-	1,298,000.00	459,314.62
5000 - Water Production	422,699.22	4,059,531.33	5,942,000.00	-	-	-	-	-	-	5,942,000.00	1,882,468.67
5100 - Water Treatment	76,522.29	1,289,055.87	1,275,000.00	-	-	-	-	-	-	1,275,000.00	(14,055.87)
5200 - Water Quality	30,269.74	358,343.02	504,000.00	-	-	-	-	-	-	504,000.00	145,656.98
6000 - Maintenance Administration	20,356.40	378,133.62	418,500.00	2,090.01	40,208.46	46,500.00	-	-	-	465,000.00	46,657.92
6100 - Water Maintenance	245,867.39	2,857,923.87	3,246,000.00	-	-	-	-	-	-	3,246,000.00	388,076.13
6200 - Wastewater Collection	-	-	-	41,540.36	598,810.87	801,000.00	-	-	-	801,000.00	202,189.13
6300 - Water Reclamation	-	-	-	-	-	-	740,078.52	8,905,378.89	10,781,000.00	10,781,000.00	1,875,621.11
7000 - Facilities Maintenance	139,367.92	1,389,004.83	1,445,400.00	43,580.95	564,606.70	607,600.00	1,511.49	1,564.70	-	2,053,000.00	97,823.77
7100 - Fleet Maintenance	58,740.03	585,436.64	608,000.00	14,669.41	123,851.34	152,000.00	-	-	-	760,000.00	50,712.02
8000 - Capital	788,147.89	1,378,026.15	6,208,000.00	225,582.20	440,451.96	1,088,000.00	887.45	80,821.65	150,000.00	7,446,000.00	5,546,700.24
Total Surplus (Deficit):	**$ 520,937.33**	**$ 8,140,141.73**	**$ -**	**$ 219,903.29**	**$ 1,828,734.84**	**$ -**	**$ 552,201.62**	**$ 962,313.26**	**$ -**	**$ -**	**$ (10,931,189.83)**

Program Expense Detail Budget-to-Actual
Month Ended May 31, 2024
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	$ 1,390,236.22	$ 15,819,756.20	$ 17,695,000.00	$ -	$ -	$ -	$ 173,073.80	$ 173,073.80	$ 332,000.00	$ 18,027,000.00	$ 2,034,170.00
Meter Charges	860,721.29	9,270,901.72	10,096,000.00	-	-	-	-	-	-	10,096,000.00	825,098.28
Penalties	36,597.27	520,939.49	450,000.00	3,557.63	54,934.97	60,000.00	-	-	-	510,000.00	(65,874.46)
Wastewater System Charges	-	-	-	520,198.91	5,507,252.68	5,968,000.00	-	-	-	5,968,000.00	460,747.32
Wastewater Treatment Charges	-	-	-	-	-	-	917,957.09	9,702,562.74	10,379,000.00	10,379,000.00	676,437.26
Other Operating Revenue	539,348.90	1,708,048.16	42,000.00	221,503.60	585,654.78	-	203,648.19	595,026.69	500,000.00	542,000.00	(2,346,729.63)
Non Operating Revenue	656.24	289,595.76	420,000.00	-	190,476.73	20,000.00	-	83,864.79	100,000.00	540,000.00	(23,937.28)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,827,559.92**	**27,609,241.33**	**28,703,000.00**	**745,260.14**	**6,338,319.16**	**6,048,000.00**	**1,294,679.08**	**10,554,528.02**	**11,311,000.00**	**46,062,000.00**	**1,559,911.49**
Program: 1000 - Governing Board											
Labor	$ 8,103.38	$ 78,990.43	$ 84,000.00	$ 3,472.87	$ 33,852.91	$ 36,000.00	$ -	$ -	$ -	$ 120,000.00	$ 7,156.66
Benefits	4,316.11	42,393.28	63,000.00	1,849.76	18,168.41	27,000.00	-	-	-	90,000.00	29,438.31
Materials and Supplies	-	968.10	2,100.00	-	414.89	900.00	-	-	-	3,000.00	1,617.01
Contract Services	-	49,199.84	77,700.00	-	21,085.65	33,300.00	-	-	-	111,000.00	40,714.51
Professional Development	53.60	17,874.88	24,500.00	-	5,126.49	10,500.00	-	-	-	35,000.00	11,998.63
Program: 1000 - Governing Board Total:	**12,473.09**	**189,426.53**	**251,300.00**	**5,322.63**	**78,648.35**	**107,700.00**	**-**	**-**	**-**	**359,000.00**	**90,925.12**
Program: 2000 - General Administration											
Labor	30,183.15	364,842.01	407,400.00	12,935.65	156,997.53	174,600.00	-	-	-	582,000.00	60,160.46
Temporary Labor	377.24	4,038.86	21,000.00	161.68	1,730.94	9,000.00	-	-	-	30,000.00	24,230.20
Overtime	225.57	2,545.16	2,800.00	96.68	1,090.85	1,200.00	-	-	-	4,000.00	363.99
Benefits	11,360.83	164,952.29	184,800.00	3,813.47	60,938.44	79,200.00	-	-	-	264,000.00	38,109.27
Materials and Supplies	-	1,564.94	4,900.00	-	670.71	2,100.00	-	-	-	7,000.00	4,764.35
Contract Services	13,706.00	152,383.71	217,000.00	5,874.00	65,307.28	93,000.00	-	-	-	310,000.00	92,309.01
Utilities	117.55	1,180.56	2,800.00	50.38	505.95	1,200.00	-	-	-	4,000.00	2,313.49
Professional Development	33,336.46	107,183.51	118,300.00	14,287.06	43,618.31	50,700.00	-	-	-	169,000.00	18,198.18
Program: 2000 - General Administration Total:	**89,306.80**	**798,691.04**	**959,000.00**	**37,218.92**	**330,860.01**	**411,000.00**	**-**	**-**	**-**	**1,370,000.00**	**240,448.95**
Program: 2100 - Human Resources											
Labor	17,291.85	202,105.98	230,300.00	7,410.80	86,616.76	98,700.00	-	-	-	329,000.00	40,277.26
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	126.71	2,014.72	2,100.00	54.30	863.40	900.00	-	-	-	3,000.00	121.88
Benefits	5,172.65	121,138.06	139,300.00	2,216.75	51,915.58	59,700.00	-	-	-	199,000.00	25,946.36
Materials and Supplies	311.42	1,347.55	4,900.00	133.46	577.51	2,100.00	-	-	-	7,000.00	5,074.94
Contract Services	11,626.98	98,996.76	116,200.00	4,982.99	42,427.08	49,800.00	-	-	-	166,000.00	24,576.16
Utilities	41.29	477.71	1,200.00	17.69	204.71	800.00	-	-	-	2,000.00	1,317.58
Professional Development	263.44	19,426.38	39,200.00	112.91	5,541.67	16,800.00	-	-	-	56,000.00	31,031.95
Other	8,410.18	1,273,292.90	1,189,700.00	3,604.34	372,997.03	339,300.00	-	604,449.52	380,000.00	1,909,000.00	(341,739.45)
Program: 2100 - Human Resources Total:	**43,244.52**	**1,718,800.06**	**1,722,900.00**	**18,533.24**	**561,143.74**	**568,100.00**	**-**	**604,449.52**	**380,000.00**	**2,671,000.00**	**(213,393.32)**
Program: 2200 - Public Affairs											
Labor	26,116.18	294,254.15	300,300.00	11,192.64	126,983.01	128,700.00	-	-	-	429,000.00	7,762.84
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	482.40	6,868.24	11,900.00	206.74	2,943.50	5,100.00	-	-	-	17,000.00	7,188.26
Benefits	7,932.58	96,721.67	88,900.00	3,399.53	41,450.84	38,100.00	-	-	-	127,000.00	(11,172.51)
Materials and Supplies	6,135.54	27,184.60	55,300.00	6,806.10	27,158.68	23,700.00	-	-	-	79,000.00	24,656.72
Contract Services	8,257.52	195,396.73	362,600.00	4,642.67	139,993.10	155,400.00	-	-	-	518,000.00	182,610.17
Utilities	228.61	8,078.89	27,300.00	97.98	3,462.37	11,700.00	-	-	-	39,000.00	27,458.74
Professional Development	214.05	13,466.07	21,700.00	91.74	5,771.22	9,300.00	-	-	-	31,000.00	11,762.71
Program: 2200 - Public Affairs Total:	**49,366.88**	**641,970.35**	**868,000.00**	**26,437.40**	**347,762.72**	**372,000.00**	**-**	**-**	**-**	**1,240,000.00**	**250,266.93**
Program: 2300 - Conservation											
Labor	8,512.00	97,888.50	107,000.00	-	-	-	-	-	-	107,000.00	9,111.50
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,556.10	4,708.20	7,000.00	-	-	-	-	-	-	7,000.00	2,291.80
Benefits	2,976.02	30,777.95	42,000.00	-	-	-	-	-	-	42,000.00	11,222.05
Materials and Supplies	1,145.00	8,332.63	26,000.00	-	-	-	-	-	-	26,000.00	17,667.37
Contract Services	26,015.92	(2,795.84)	322,000.00	-	-	-	-	-	-	322,000.00	324,795.84
Utilities	31.11	336.87	26,000.00	-	-	-	-	-	-	26,000.00	25,663.13
Professional Development	-	10,141.49	15,000.00	-	-	-	-	-	-	15,000.00	4,858.51
Other	5,955.47	617.14	70,000.00	-	-	-	-	-	-	70,000.00	69,382.86
Program: 2300 - Conservation Total:	**46,191.62**	**150,006.94**	**615,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**615,000.00**	**464,993.06**
Program: 3000 - Finance & Accounting											
Labor	33,689.05	386,066.64	502,500.00	14,438.16	165,441.31	232,500.00	-	-	-	735,000.00	183,492.05
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,064.00	5,851.77	9,100.00	456.00	2,507.89	3,900.00	-	-	-	13,000.00	4,640.34
Benefits	10,004.55	197,829.35	261,800.00	4,287.59	84,747.09	112,200.00	-	-	-	374,000.00	91,423.56
Materials and Supplies	92.71	2,661.72	4,900.00	39.72	1,140.74	2,100.00	-	-	-	7,000.00	3,197.54
Contract Services	12,404.89	68,763.00	98,700.00	5,316.38	29,629.17	42,300.00	-	-	-	141,000.00	42,607.83
Utilities	108.13	1,286.73	2,800.00	46.34	551.44	1,200.00	-	-	-	4,000.00	2,161.83
Professional Development	653.56	17,330.91	21,000.00	280.10	7,427.52	9,000.00	-	-	-	30,000.00	5,241.57
Other	-	81.53	-	-	-	-	-	-	-	-	(81.53)
Program: 3000 - Finance & Accounting Total:	**58,016.89**	**679,871.65**	**900,800.00**	**24,864.29**	**291,445.16**	**403,200.00**	**-**	**-**	**-**	**1,304,000.00**	**332,683.19**

Program Expense Detail Budget-to-Actual
Month Ended May 31, 2024
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	247,141.60	303,100.00	9,176.63	105,917.63	129,900.00	-	-	-	433,000.00	79,940.77
Temporary Labor	882.00	12,310.20	11,900.00	378.00	5,275.80	5,100.00	-	-	-	17,000.00	(586.00)
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,156.38	161,559.96	181,300.00	3,066.97	69,239.37	77,700.00	-	-	-	259,000.00	28,200.67
Materials and Supplies	2,327.62	69,655.54	49,000.00	997.55	29,813.27	21,000.00	-	-	-	70,000.00	(29,468.81)
Contract Services	23,305.46	345,942.60	557,200.00	9,988.04	148,261.13	238,800.00	-	-	-	796,000.00	301,796.27
Utilities	1,378.48	13,362.01	8,400.00	590.77	5,726.56	3,600.00	-	-	-	12,000.00	(7,088.57)
Professional Development	-	2,115.44	3,500.00	-	906.61	1,500.00	-	-	-	5,000.00	1,977.95
Program: 3200 - Information Technology Total:	**56,462.11**	**852,087.35**	**1,114,400.00**	**24,197.96**	**365,140.37**	**477,600.00**	**-**	**-**	**-**	**1,592,000.00**	**374,772.28**
			-	-		-	-		-	-	
Program: 3300 - Customer Service											
Labor	32,713.92	372,421.00	433,300.00	14,020.15	159,608.52	185,700.00	-	-	-	619,000.00	86,970.48
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	873.10	6,618.12	4,900.00	374.19	2,836.35	2,100.00	-	-	-	7,000.00	(2,454.47)
Benefits	11,917.28	182,128.56	217,000.00	5,107.26	78,053.16	93,000.00	-	-	-	310,000.00	49,818.28
Materials and Supplies	103.97	1,513.25	4,900.00	44.55	648.51	2,100.00	-	-	-	7,000.00	4,838.24
Contract Services	51,887.21	617,658.18	635,200.00	22,237.35	264,710.58	285,800.00	-	-	-	921,000.00	38,631.24
Utilities	10,569.22	108,735.30	112,700.00	4,175.34	43,308.42	48,300.00	-	-	-	161,000.00	8,956.28
Professional Development	-	1,297.25	11,900.00	-	555.95	5,100.00	-	-	-	17,000.00	15,146.80
Other	-	4,910.58	4,200.00	-	-	1,800.00	-	-	-	6,000.00	1,089.42
Program: 3300 - Customer Service Total:	**108,064.70**	**1,295,282.24**	**1,424,100.00**	**45,958.84**	**549,721.49**	**623,900.00**	**-**	**-**	**-**	**2,048,000.00**	**202,996.27**
			-	-		-	-		-	-	
Program: 3400 - Meter Services											
Labor	12,540.80	144,469.22	173,000.00	-	-	-	-	-	-	173,000.00	28,530.78
Overtime	396.80	764.22	6,000.00	-	-	-	-	-	-	6,000.00	5,235.78
Benefits	5,366.34	77,982.77	101,000.00	-	-	-	-	-	-	101,000.00	23,017.23
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	153.18	1,352.90	7,000.00	-	-	-	-	-	-	7,000.00	5,647.10
Utilities	127.75	1,126.77	1,000.00	-	-	-	-	-	-	1,000.00	(126.77)
Professional Development	-	60.00	-	-	-	-	-	-	-	-	(60.00)
Program: 3400 - Meter Services Total:	**18,584.87**	**225,755.88**	**292,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**292,000.00**	**66,244.12**
			-	-		-	-		-	-	
Program: 4000 - Engineering											
Labor	11,966.10	310,756.46	438,900.00	8,109.35	145,164.93	188,100.00	-	-	-	627,000.00	171,078.61
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	7,634.80	76,240.72	107,100.00	3,194.58	32,596.34	45,900.00	-	-	-	153,000.00	44,162.94
Materials and Supplies	-	6,274.97	13,300.00	-	262.36	5,700.00	-	-	-	19,000.00	12,462.67
Contract Services	20,616.78	148,137.61	275,100.00	4,003.30	14,699.68	117,900.00	-	-	-	393,000.00	230,162.71
Utilities	2,722.55	75,517.60	61,600.00	53.41	21,921.04	26,400.00	-	-	-	88,000.00	(9,438.64)
Professional Development	-	4,824.87	10,500.00	-	2,288.80	4,500.00	-	-	-	15,000.00	7,886.33
Program: 4000 - Engineering Total:	**42,940.23**	**621,752.23**	**908,600.00**	**15,360.64**	**216,933.15**	**389,400.00**	**-**	**-**	**-**	**1,298,000.00**	**459,314.62**
			-	-		-	-		-	-	
Program: 5000 - Water Production											
Labor	59,542.28	679,205.46	790,000.00	-	-	-	-	-	-	790,000.00	110,794.54
Overtime	10,449.61	79,862.92	46,000.00	-	-	-	-	-	-	46,000.00	(33,862.92)
Standby	4,531.96	44,651.55	15,000.00	-	-	-	-	-	-	15,000.00	(29,651.55)
Benefits	18,613.71	344,211.48	400,000.00	-	-	-	-	-	-	400,000.00	55,788.52
Water Supply	-	410,657.61	768,000.00	-	-	-	-	-	-	768,000.00	357,342.39
Materials and Supplies	10,847.79	188,787.45	285,000.00	-	-	-	-	-	-	285,000.00	96,212.55
Contract Services	28,910.06	276,673.71	528,000.00	-	-	-	-	-	-	528,000.00	251,326.29
Utilities	289,263.81	2,028,378.13	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,070,621.87
Professional Development	540.00	7,103.02	11,000.00	-	-	-	-	-	-	11,000.00	3,896.98
Program: 5000 - Water Production Total:	**422,699.22**	**4,059,531.33**	**5,942,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**5,942,000.00**	**1,882,468.67**
			-	-		-	-		-	-	
Program: 5100 - Water Treatment											
Labor	21,020.80	241,864.20	273,000.00	-	-	-	-	-	-	273,000.00	31,135.80
Overtime	1,231.32	25,121.69	39,000.00	-	-	-	-	-	-	39,000.00	13,878.31
Benefits	6,377.72	148,537.41	164,000.00	-	-	-	-	-	-	164,000.00	15,462.59
Materials and Supplies	21,778.61	314,857.46	265,000.00	-	-	-	-	-	-	265,000.00	(49,857.46)
Contract Services	9,233.58	402,865.08	349,000.00	-	-	-	-	-	-	349,000.00	(53,865.08)
Utilities	16,880.26	155,810.03	185,000.00	-	-	-	-	-	-	185,000.00	29,189.97
Program: 5100 - Water Treatment Total:	**76,522.29**	**1,289,055.87**	**1,275,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,275,000.00**	**(14,055.87)**
			-	-		-	-		-	-	
Program: 5200 - Water Quality											
Labor	16,772.40	181,831.21	223,000.00	-	-	-	-	-	-	223,000.00	41,168.79
Overtime	629.28	2,488.14	12,000.00	-	-	-	-	-	-	12,000.00	9,511.86
Benefits	2,885.27	67,785.74	107,000.00	-	-	-	-	-	-	107,000.00	39,214.26
Materials and Supplies	5,423.86	28,227.49	25,000.00	-	-	-	-	-	-	25,000.00	(3,227.49)
Contract Services	4,433.93	77,285.67	128,000.00	-	-	-	-	-	-	128,000.00	50,714.33
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	125.00	724.77	7,000.00	-	-	-	-	-	-	7,000.00	6,275.23
Program: 5200 - Water Quality Total:	**30,269.74**	**358,343.02**	**504,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**504,000.00**	**145,656.98**
			-	-		-	-		-	-	

Program Expense Detail Budget-to-Actual
Month Ended May 31, 2024
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	8,973.11	161,399.75	195,300.00	997.03	17,786.08	21,700.00	-	-	-	217,000.00	37,814.17
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	757.07	1,134.79	1,800.00	84.12	126.09	200.00	-	-	-	2,000.00	739.12
Standby	2,980.47	37,388.88	18,000.00	197.83	2,687.59	2,000.00	-	-	-	20,000.00	(20,076.47)
Benefits	3,781.52	128,456.15	142,200.00	387.22	13,963.36	15,800.00	-	-	-	158,000.00	15,580.49
Materials and Supplies	77.54	812.59	2,700.00	8.61	63.49	300.00	-	-	-	3,000.00	2,123.92
Contract Services	917.93	1,811.91	900.00	102.00	201.27	100.00	-	-	-	1,000.00	(1,013.18)
Utilities	2,818.77	26,093.11	36,900.00	313.20	2,899.15	4,100.00	-	-	-	41,000.00	12,007.74
Professional Development	49.99	21,036.44	20,700.00	-	2,481.43	2,300.00	-	-	-	23,000.00	(517.87)
Program: 6000 - Maintenance Administration Total:	**20,356.40**	**378,133.62**	**418,500.00**	**2,090.01**	**40,208.46**	**46,500.00**	**-**	**-**	**-**	**465,000.00**	**46,657.92**
Program: 6100 - Water Maintenance											
Labor	79,387.55	940,639.59	1,064,000.00	-	-	-	-	-	-	1,064,000.00	123,360.41
Overtime	39,966.76	346,508.29	319,000.00	-	-	-	-	-	-	319,000.00	(27,508.29)
Benefits	37,053.70	512,959.99	620,000.00	-	-	-	-	-	-	620,000.00	107,040.01
Materials and Supplies	37,258.75	610,751.09	686,000.00	-	-	-	-	-	-	686,000.00	75,248.91
Contract Services	52,200.63	447,064.91	557,000.00	-	-	-	-	-	-	557,000.00	109,935.09
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	**245,867.39**	**2,857,923.87**	**3,246,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,246,000.00**	**388,076.13**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	25,692.12	308,669.56	371,000.00	-	-	-	371,000.00	62,330.44
Overtime	-	-	-	1,177.19	10,309.89	9,000.00	-	-	-	9,000.00	(1,309.89)
Benefits	-	-	-	8,233.34	123,996.89	174,000.00	-	-	-	174,000.00	50,003.11
Materials and Supplies	-	-	-	5,862.71	38,290.24	42,000.00	-	-	-	42,000.00	3,709.76
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	575.00	117,544.29	(7,405,000.00)	-	-	-	(7,405,000.00)	(7,522,544.29)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**41,540.36**	**598,810.87**	**801,000.00**	**-**	**-**	**-**	**801,000.00**	**202,189.13**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	52,380.30	659,128.89	750,000.00	750,000.00	90,871.11
Overtime	-	-	-	-	-	-	40,346.57	148,531.94	50,000.00	50,000.00	(98,531.94)
Standby	-	-	-	-	-	-	128.84	248.84	55,000.00	55,000.00	54,751.16
Benefits	-	-	-	-	-	-	19,827.92	327,646.56	404,000.00	404,000.00	76,353.44
Materials and Supplies	-	-	-	-	-	-	30,820.91	232,944.83	618,000.00	618,000.00	385,055.17
Contract Services	-	-	-	-	-	-	138,169.94	6,530,105.03	7,346,000.00	7,346,000.00	815,894.97
Utilities	-	-	-	-	-	-	458,404.04	998,828.86	1,538,000.00	1,538,000.00	539,171.14
Professional Development	-	-	-	-	-	-	-	7,943.94	20,000.00	20,000.00	12,056.06
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**740,078.52**	**8,905,378.89**	**10,781,000.00**	**10,781,000.00**	**1,875,621.11**
Program: 7000 - Facilities Maintenance											
Labor	11,478.14	132,173.80	153,300.00	4,919.20	56,645.63	65,700.00	-	-	-	219,000.00	30,180.57
Overtime	548.32	7,209.53	9,800.00	235.00	3,089.77	4,200.00	-	-	-	14,000.00	3,700.70
Benefits	4,256.41	71,486.05	86,100.00	1,824.12	30,635.10	36,900.00	-	9.49	-	123,000.00	20,869.36
Materials and Supplies	6,725.95	61,637.15	40,600.00	979.69	21,630.87	17,400.00	-	43.72	-	58,000.00	(25,311.74)
Contract Services	94,886.99	887,666.59	870,000.00	27,923.63	387,357.23	373,000.00	1,511.49	1,511.49	-	1,243,000.00	(33,535.31)
Utilities	21,472.11	228,831.71	284,100.00	7,699.31	65,248.10	108,900.00	-	-	-	393,000.00	98,920.19
Professional Development	-	-	1,500.00	-	-	1,500.00	-	-	-	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**139,367.92**	**1,389,004.83**	**1,445,400.00**	**43,580.95**	**564,606.70**	**607,600.00**	**1,511.49**	**1,564.70**	**-**	**2,053,000.00**	**97,823.77**
Program: 7100 - Fleet Maintenance											
Labor	5,740.06	70,531.82	80,000.00	1,420.64	9,389.68	20,000.00	-	-	-	100,000.00	20,078.50
Overtime	311.83	4,940.62	2,400.00	77.96	646.40	600.00	-	-	-	3,000.00	(2,587.02)
Benefits	2,216.67	24,980.48	32,800.00	552.87	3,387.61	8,200.00	-	-	-	41,000.00	12,631.91
Materials and Supplies	13,741.23	165,195.00	144,000.00	3,435.30	37,580.21	36,000.00	-	-	-	180,000.00	(22,775.21)
Contract Services	19,468.73	157,467.07	152,800.00	4,867.26	36,392.03	38,200.00	-	-	-	191,000.00	(2,859.10)
Utilities	17,261.51	162,321.65	192,800.00	4,315.38	36,455.41	48,200.00	-	-	-	241,000.00	42,222.94
Professional Development	-	-	3,200.00	-	-	800.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	**58,740.03**	**585,436.64**	**608,000.00**	**14,669.41**	**123,851.34**	**152,000.00**	**-**	**-**	**-**	**760,000.00**	**50,712.02**
Program: 8000 - Capital											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service	490,000.00	2,402,356.24	3,103,000.00	210,000.00	434,421.50	273,000.00	-	-	-	3,376,000.00	539,222.26
Capital Improvement	127,345.20	1,008,576.02	2,695,000.00	-	-	300,000.00	-	-	-	2,995,000.00	1,986,423.98
Capital Outlay	298,147.89	634,320.48	670,000.00	15,582.20	205,741.21	285,000.00	887.45	80,821.65	150,000.00	1,105,000.00	184,116.66
Accounting Income Add back	(127,345.20)	(2,667,226.59)	-	-	(199,710.75)	-	-	-	-	-	2,866,937.34
Transfer to Reserves	-	-	(260,000.00)	-	-	230,000.00	-	-	-	(30,000.00)	(30,000.00)
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	**788,147.89**	**1,378,026.15**	**6,208,000.00**	**225,582.20**	**440,451.96**	**1,088,000.00**	**887.45**	**80,821.65**	**150,000.00**	**7,446,000.00**	**5,546,700.24**
Total Surplus (Deficit):	**$ 520,937.33**	**$ 8,140,141.73**	**$ -**	**$ 219,903.29**	**$ 1,828,734.84**	**$ -**	**$ 552,201.62**	**$ 962,313.26**	**$ -**	**$ -**	**$ (10,931,189.83)**