Combining Schedule of Net Position
As of November 30, 2023
Unaudited

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 6,943,213.42	$ 746,256.06	$ 2,750,000.00	$ 10,439,469.48
Investments	3,314,189.60	2,017,427.12	-	5,331,616.72
Accounts Receivable, Net	5,042,349.07	311,471.64	548,409.10	5,902,229.81
Interest Receivable	-	-	-	-
Other Receivables	2,373,165.72	-	-	2,373,165.72
Due from Sewer Fund	3,770,000.00	11,919,743.79	-	15,689,743.79
Due from Reclamation Fund	10,811,221.52	-	-	10,811,221.52
Due from Other Governments	31,012.08	-	20,842,131.58	20,873,143.66
Inventory	1,283,678.61	6,721.16	-	1,290,399.77
Prepaid Expenses	212,514.89	32,079.63	-	244,594.52
Total Current Assets:	33,781,344.91	15,033,699.40	24,140,540.68	72,955,584.99
Non-Current Assets:				
Restricted Cash and Cash Equivalents	8,067,212.58	3,555,502.92	-	11,622,715.50
Capital Assets not being Depreciated	21,139,648.03	17,587,105.05	166,252,847.73	204,979,600.81
Capital Assets, Net	96,948,239.29	16,997,047.78	-	113,945,287.07
Total Non-Current Assets:	126,155,099.90	38,139,655.75	166,252,847.73	330,547,603.38
Total Assets:	159,936,444.81	53,173,355.15	190,393,388.41	403,503,188.37
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:	**165,473,093.14**	**54,992,750.27**	**190,393,388.41**	**410,859,231.82**
Current Liabilities:				
Accounts Payable and Accrued Expenses	3,875,367.87	29,842.00	-	3,905,209.87
Due to Water Fund	-	3,770,000.00	10,811,221.52	14,581,221.52
Due to Sewer Fund	-	-	11,919,743.79	11,919,743.79
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,401,651.21	-	-	1,401,651.21
Construction Advances and Retentions	111,661.91	3,010,696.98	8,355,857.42	11,478,216.31
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:	8,217,283.52	7,147,866.53	31,151,855.73	46,517,005.78
Non-Current Liabilities:				
Compensated Absences, less current portion	368,514.53	83,262.78	85,290.90	537,068.21
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:	44,526,569.34	8,138,312.73	156,374,859.90	209,039,741.97
Total Liabilities:	52,743,852.86	15,286,179.26	187,526,715.63	255,556,747.75
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:	**54,333,523.92**	**15,623,081.33**	**187,526,715.63**	**257,483,320.88**
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	14,147,066.25	2,771,431.82	4,571,983.06	21,490,481.13
Total Expense	8,347,966.40	2,081,310.16	4,713,832.53	15,143,109.09
Revenues Over/Under Expenses	**5,799,099.85**	**690,121.66**	**(141,849.47)**	**6,347,372.04**
Total Equity and Current Surplus (Deficit):	**111,139,569.22**	**39,369,668.94**	**2,866,672.78**	**153,375,910.94**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 165,473,093.14**	**$ 54,992,750.27**	**$ 190,393,388.41**	**$ 410,859,231.82**

Revenue and Expense Budget-to-Actual by Category
Month Ended November 30, 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	$ 1,849,506.68	$ 9,152,821.91	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 9,884,178.09
Meter Charges	1,020,523.87	4,351,242.33	9,996,000.00	-	-	-	-	-	-	9,996,000.00	5,644,757.67
Penalties	45,831.63	235,843.66	450,000.00	4,876.76	26,388.75	60,000.00	-	-	-	510,000.00	247,767.59
Wastewater System Charges	-	-	-	601,616.23	2,569,164.75	5,968,000.00	-	-	-	5,968,000.00	3,398,835.25
Wastewater Treatment Charges	-	-	-	-	-	-	1,056,005.59	4,571,983.06	10,279,000.00	10,279,000.00	5,707,016.94
Other Operating Revenue	(33,940.90)	381,138.38	42,000.00	(45,980.00)	169,278.45	-	-	-	1,252,000.00	1,294,000.00	743,583.17
Non Operating Revenue	607.98	26,019.97	220,000.00	-	6,599.87	20,000.00	-	-	100,000.00	340,000.00	307,380.16
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,882,529.26**	**14,147,066.25**	**29,053,000.00**	**560,512.99**	**2,771,431.82**	**6,048,000.00**	**1,056,005.59**	**4,571,983.06**	**12,323,000.00**	**47,424,000.00**	**25,933,518.87**
Expense by Category											
Labor	437,694.86	2,169,888.37	5,596,200.00	118,136.58	596,095.70	1,627,100.00	60,884.06	304,885.67	1,004,700.00	8,228,000.00	5,157,130.26
Temporary Labor	970.20	9,079.62	32,900.00	415.80	3,891.26	14,100.00	-	-	-	47,000.00	34,029.12
Benefits	141,104.80	1,508,566.49	2,915,800.00	35,476.08	366,101.47	756,300.00	21,431.73	223,419.96	492,900.00	4,165,000.00	2,066,912.08
Contract Services	269,246.08	1,320,256.10	5,048,000.00	109,589.24	469,536.34	1,582,100.00	720,199.33	3,952,949.65	6,018,900.00	12,649,000.00	6,906,257.91
Professional Development	8,014.03	96,344.99	291,000.00	822.65	27,607.54	104,000.00	3,000.00	24,662.36	21,000.00	416,000.00	267,385.11
Overtime	40,734.12	209,740.87	371,000.00	1,556.46	7,849.96	25,800.00	841.49	4,278.20	29,200.00	426,000.00	204,130.97
Materials and Supplies	99,282.52	644,161.86	1,331,500.00	4,422.80	46,422.32	133,100.00	1,817.55	21,828.71	751,400.00	2,216,000.00	1,503,587.11
Utilities	275,991.90	1,198,517.58	4,013,800.00	9,875.10	44,549.79	250,300.00	25,527.22	149,864.87	2,129,900.00	6,394,000.00	5,001,067.76
Temporary Labor	970.20	9,079.62	32,900.00	415.80	3,891.26	14,100.00	-	-	-	47,000.00	34,029.12
Other	17,032.14	977,132.85	1,300,900.00	3,478.41	429,511.53	341,100.00	-	4,699.08	590,000.00	2,232,000.00	820,656.54
Standby	6,007.33	29,575.27	33,000.00	216.05	978.54	2,000.00	-	-	55,000.00	90,000.00	59,446.19
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	96,126.88	166,693.10	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,558,306.90
Capital Outlay	16,493.43	170,037.03	695,000.00	7,068.61	84,874.45	260,000.00	-	27,244.03	210,000.00	1,165,000.00	882,844.49
Accounting Income Add back	(96,126.88)	(166,693.10)	-	-	-	-	-	-	-	-	166,693.10
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:	**1,313,541.61**	**8,347,966.40**	**29,053,000.00**	**291,473.58**	**2,081,310.16**	**6,048,000.00**	**833,701.38**	**4,713,832.53**	**12,323,000.00**	**47,424,000.00**	**32,280,890.91**
Total Surplus (Deficit):	**$ 1,568,987.65**	**$ 5,799,099.85**	**$ -**	**$ 269,039.41**	**$ 690,121.66**	**$ -**	**$ 222,304.21**	**$ (141,849.47)**	**$ -**	**$ -**	**$ (6,347,372.04)**

Revenue and Expense Budget-to-Actual by Program
Month Ended November 30, 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	$ 1,849,506.68	$ 9,152,821.91	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 9,884,178.09
Meter Charges	1,020,523.87	4,351,242.33	9,996,000.00	-	-	-	-	-	-	9,996,000.00	5,644,757.67
Penalties	45,831.63	235,843.66	450,000.00	4,876.76	26,388.75	60,000.00	-	-	-	510,000.00	247,767.59
Wastewater System Charges	-	-	-	601,616.23	2,569,164.75	5,968,000.00	-	-	-	5,968,000.00	3,398,835.25
Wastewater Treatment Charges	-	-	-	-	-	-	1,056,005.59	4,571,983.06	10,279,000.00	10,279,000.00	5,707,016.94
Other Operating Revenue	(33,940.90)	381,138.38	42,000.00	(45,980.00)	169,278.45	-	-	-	1,252,000.00	1,294,000.00	743,583.17
Non Operating Revenue	607.98	26,019.97	220,000.00	-	6,599.87	20,000.00	-	-	100,000.00	340,000.00	307,380.16
Revenue Total:	**2,882,529.26**	**14,147,066.25**	**29,053,000.00**	**560,512.99**	**2,771,431.82**	**6,048,000.00**	**1,056,005.59**	**4,571,983.06**	**12,323,000.00**	**47,424,000.00**	**25,933,518.87**
1000 - Governing Board	18,702.26	76,168.90	254,800.00	7,840.82	31,572.54	109,200.00	-	-	-	364,000.00	256,258.56
2000 - General Administration	53,434.72	372,067.03	959,000.00	19,644.53	153,493.55	411,000.00	-	-	-	1,370,000.00	844,439.42
2100 - Human Resources	43,165.76	1,230,599.80	1,702,400.00	18,499.47	525,419.86	564,600.00	-	4,699.08	590,000.00	2,857,000.00	1,096,281.26
2200 - Public Affairs	46,003.62	258,079.96	904,400.00	19,510.01	125,784.41	387,600.00	-	-	-	1,292,000.00	908,135.63
2300 - Conservation	57,077.35	(184,217.32)	689,000.00	-	-	-	-	-	-	689,000.00	873,217.32
3000 - Finance & Accounting	52,782.27	290,315.33	940,800.00	22,620.83	124,604.56	403,200.00	-	-	-	1,344,000.00	929,080.11
3200 - Information Technology	64,112.39	410,197.77	1,205,400.00	27,476.67	175,798.59	516,600.00	-	-	-	1,722,000.00	1,136,003.64
3300 - Customer Service	98,002.04	596,503.87	1,304,100.00	41,476.45	253,778.78	558,900.00	-	-	-	1,863,000.00	1,012,717.35
3400 - Meter Services	18,065.28	110,123.62	292,000.00	-	-	-	-	-	-	292,000.00	181,876.38
4000 - Engineering	68,982.97	294,077.55	999,600.00	16,263.02	80,568.25	428,400.00	-	-	-	1,428,000.00	1,053,354.20
5000 - Water Production	340,337.36	1,693,492.75	5,992,000.00	-	-	-	-	-	-	5,992,000.00	4,298,507.25
5100 - Water Treatment	40,515.64	559,912.53	1,082,000.00	-	-	-	-	-	-	1,082,000.00	522,087.47
5200 - Water Quality	27,391.64	169,898.49	546,000.00	-	-	-	-	-	-	546,000.00	376,101.51
6000 - Maintenance Administration	26,582.67	201,587.83	418,500.00	2,759.66	21,357.85	46,500.00	-	-	-	465,000.00	242,054.32
6100 - Water Maintenance	221,664.85	1,373,285.85	2,826,000.00	-	-	-	-	-	-	2,826,000.00	1,452,714.15
6200 - Wastewater Collection	-	-	-	84,496.06	267,875.22	867,000.00	-	-	-	867,000.00	599,124.78
6300 - Water Reclamation	-	-	-	-	-	-	781,958.83	4,299,476.03	9,896,000.00	9,896,000.00	5,596,523.97
7000 - Facilities Maintenance	81,857.12	466,896.19	1,011,000.00	15,513.12	189,699.22	405,000.00	51,742.55	382,413.39	607,000.00	2,023,000.00	983,991.20
7100 - Fleet Maintenance	38,370.24	253,624.86	608,000.00	8,304.33	46,482.88	152,000.00	-	-	-	760,000.00	459,892.26
8000 - Capital	16,493.43	175,351.39	7,318,000.00	7,068.61	84,874.45	1,198,000.00	-	27,244.03	1,230,000.00	9,746,000.00	9,458,530.13
Total Surplus (Deficit):	**$ 1,568,987.65**	**$ 5,799,099.85**	**$ -**	**$ 269,039.41**	**$ 690,121.66**	**$ -**	**$ 222,304.21**	**$ (141,849.47)**	**$ -**	**$ -**	**$ (6,347,372.04)**

Program Expense Detail Budget-to-Actual
Month Ended November 30, 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	$ 1,849,506.68	$ 9,152,821.91	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 9,884,178.09
Meter Charges	1,020,523.87	4,351,242.33	9,996,000.00	-	-	-	-	-	-	9,996,000.00	5,644,757.67
Penalties	45,831.63	235,843.66	450,000.00	4,876.76	26,388.75	60,000.00	-	-	-	510,000.00	247,767.59
Wastewater System Charges	-	-	-	601,616.23	2,569,164.75	5,968,000.00	-	-	-	5,968,000.00	3,398,835.25
Wastewater Treatment Charges	-	-	-	-	-	-	1,056,005.59	4,571,983.06	10,279,000.00	10,279,000.00	5,707,016.94
Other Operating Revenue	(33,940.90)	381,138.38	42,000.00	(45,980.00)	169,278.45	-	-	-	1,252,000.00	1,294,000.00	743,583.17
Non Operating Revenue	607.98	26,019.97	220,000.00	-	6,599.87	20,000.00	-	-	100,000.00	340,000.00	307,380.16
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,882,529.26**	**14,147,066.25**	**29,053,000.00**	**560,512.99**	**2,771,431.82**	**6,048,000.00**	**1,056,005.59**	**4,571,983.06**	**12,323,000.00**	**47,424,000.00**	**25,933,518.87**
Program: 1000 - Governing Board											
Labor	$ 6,945.76	$ 34,405.91	$ 98,000.00	$ 2,976.74	$ 14,745.34	$ 42,000.00	$ -	$ -	$ -	$ 140,000.00	$ 90,848.75
Benefits	4,158.76	20,769.16	63,000.00	1,782.33	8,900.94	27,000.00	-	-	-	90,000.00	60,329.90
Materials and Supplies	-	56.13	2,100.00	-	24.05	900.00	-	-	-	3,000.00	2,919.82
Contract Services	7,190.75	11,956.57	77,700.00	3,081.75	5,124.25	33,300.00	-	-	-	111,000.00	93,919.18
Professional Development	406.99	8,981.13	14,000.00	-	2,777.96	6,000.00	-	-	-	20,000.00	8,240.91
Program: 1000 - Governing Board Total:	**18,702.26**	**76,168.90**	**254,800.00**	**7,840.82**	**31,572.54**	**109,200.00**	**-**	**-**	**-**	**364,000.00**	**256,258.56**
Program: 2000 - General Administration											
Labor	30,183.14	170,452.61	417,900.00	12,935.66	73,051.19	179,100.00	-	-	-	597,000.00	353,496.20
Temporary Labor	-	3,661.62	21,000.00	-	1,569.26	9,000.00	-	-	-	30,000.00	24,769.12
Overtime	551.40	1,303.29	2,800.00	236.32	558.59	1,200.00	-	-	-	4,000.00	2,138.12
Benefits	8,265.72	98,844.61	184,800.00	2,603.87	38,715.63	79,200.00	-	-	-	264,000.00	126,439.76
Materials and Supplies	269.31	1,184.39	4,900.00	115.41	507.62	2,100.00	-	-	-	7,000.00	5,307.99
Contract Services	8,596.00	54,471.49	217,000.00	3,684.00	23,344.90	93,000.00	-	-	-	310,000.00	232,183.61
Utilities	117.36	558.51	2,800.00	50.29	239.35	1,200.00	-	-	-	4,000.00	3,202.14
Professional Development	5,451.79	41,590.51	107,800.00	18.98	15,507.01	46,200.00	-	-	-	154,000.00	96,902.48
Program: 2000 - General Administration Total:	**53,434.72**	**372,067.03**	**959,000.00**	**19,644.53**	**153,493.55**	**411,000.00**	**-**	**-**	**-**	**1,370,000.00**	**844,439.42**
Program: 2100 - Human Resources											
Labor	17,626.03	87,913.05	230,300.00	7,553.98	37,676.98	98,700.00	-	-	-	329,000.00	203,409.97
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	76.03	950.35	2,100.00	32.58	407.26	900.00	-	-	-	3,000.00	1,642.39
Benefits	5,226.00	88,210.14	139,300.00	2,239.62	37,804.02	59,700.00	-	-	-	199,000.00	72,985.84
Materials and Supplies	-	786.29	4,900.00	-	336.97	2,100.00	-	-	-	7,000.00	5,876.74
Contract Services	10,414.54	38,119.33	109,200.00	4,463.36	16,336.78	46,800.00	-	-	-	156,000.00	101,543.89
Utilities	41.64	208.62	700.00	17.85	89.41	300.00	-	-	-	1,000.00	701.97
Professional Development	1,665.25	9,085.82	39,200.00	713.67	3,256.91	16,800.00	-	-	-	56,000.00	43,657.27
Other	8,116.27	1,005,326.20	1,176,700.00	3,478.41	429,511.53	339,300.00	-	4,699.08	590,000.00	2,106,000.00	666,463.19
Program: 2100 - Human Resources Total:	**43,165.76**	**1,230,599.80**	**1,702,400.00**	**18,499.47**	**525,419.86**	**564,600.00**	**-**	**4,699.08**	**590,000.00**	**2,857,000.00**	**1,096,281.26**
Program: 2200 - Public Affairs											
Labor	25,667.04	128,335.32	300,300.00	11,000.18	55,000.77	128,700.00	-	-	-	429,000.00	245,663.91
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	858.20	1,871.95	11,900.00	367.79	802.22	5,100.00	-	-	-	17,000.00	14,325.83
Benefits	6,456.67	49,106.68	88,900.00	2,767.01	21,045.13	38,100.00	-	-	-	127,000.00	56,848.19
Materials and Supplies	838.27	6,846.03	58,800.00	359.26	2,934.03	25,200.00	-	-	-	84,000.00	74,219.94
Contract Services	11,311.55	68,201.87	385,700.00	4,642.11	44,408.78	165,300.00	-	-	-	551,000.00	438,389.35
Utilities	661.89	1,767.35	33,600.00	283.66	757.42	14,400.00	-	-	-	48,000.00	45,475.23
Professional Development	210.00	1,950.76	25,200.00	90.00	836.06	10,800.00	-	-	-	36,000.00	33,213.18
Program: 2200 - Public Affairs Total:	**46,003.62**	**258,079.96**	**904,400.00**	**19,510.01**	**125,784.41**	**387,600.00**	**-**	**-**	**-**	**1,292,000.00**	**908,135.63**
Program: 2300 - Conservation											
Labor	8,512.00	42,560.00	107,000.00	-	-	-	-	-	-	107,000.00	64,440.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	718.20	1,276.80	7,000.00	-	-	-	-	-	-	7,000.00	5,723.20
Benefits	2,908.34	12,578.14	42,000.00	-	-	-	-	-	-	42,000.00	29,421.86
Materials and Supplies	1,461.91	3,390.35	26,000.00	-	-	-	-	-	-	26,000.00	22,609.65
Contract Services	35,078.75	(220,005.28)	346,000.00	-	-	-	-	-	-	346,000.00	566,005.28
Utilities	30.53	150.18	26,000.00	-	-	-	-	-	-	26,000.00	25,849.82
Professional Development	-	5,081.13	15,000.00	-	-	-	-	-	-	15,000.00	9,918.87
Other	8,367.62	(29,248.64)	120,000.00	-	-	-	-	-	-	120,000.00	149,248.64
Program: 2300 - Conservation Total:	**57,077.35**	**(184,217.32)**	**689,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**689,000.00**	**873,217.32**
Program: 3000 - Finance & Accounting											
Labor	33,689.07	167,217.27	542,500.00	14,438.16	71,648.82	232,500.00	-	-	-	775,000.00	536,133.91
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	186.23	1,495.92	9,100.00	79.81	641.11	3,900.00	-	-	-	13,000.00	10,862.97
Benefits	10,251.76	133,793.10	261,800.00	4,393.48	57,303.53	112,200.00	-	-	-	374,000.00	182,903.37
Materials and Supplies	397.87	1,231.55	4,900.00	170.52	527.83	2,100.00	-	-	-	7,000.00	5,240.62
Contract Services	8,172.85	(19,852.19)	98,700.00	3,502.65	(8,237.35)	42,300.00	-	-	-	141,000.00	169,089.54
Utilities	84.49	661.57	2,800.00	36.21	283.52	1,200.00	-	-	-	4,000.00	3,054.91
Professional Development	-	5,686.58	21,000.00	-	2,437.10	9,000.00	-	-	-	30,000.00	21,876.32
Other	-	81.53	-	-	-	-	-	-	-	-	(81.53)
Program: 3000 - Finance & Accounting Total:	**52,782.27**	**290,315.33**	**940,800.00**	**22,620.83**	**124,604.56**	**403,200.00**	**-**	**-**	**-**	**1,344,000.00**	**929,080.11**

Program Expense Detail Budget-to-Actual
Month Ended November 30, 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	107,962.48	303,100.00	9,176.63	46,269.53	129,900.00	-	-	-	433,000.00	278,767.99
Temporary Labor	970.20	5,418.00	11,900.00	415.80	2,322.00	5,100.00	-	-	-	17,000.00	9,260.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,008.08	116,917.02	181,300.00	3,003.42	50,106.96	77,700.00	-	-	-	259,000.00	91,976.02
Materials and Supplies	1,587.21	38,186.24	49,000.00	680.24	16,365.53	21,000.00	-	-	-	70,000.00	15,448.23
Contract Services	31,542.71	133,570.74	648,200.00	13,518.29	57,244.59	277,800.00	-	-	-	926,000.00	735,184.67
Utilities	1,592.02	6,442.95	8,400.00	682.29	2,761.26	3,600.00	-	-	-	12,000.00	2,795.79
Professional Development	-	1,700.34	3,500.00	-	728.72	1,500.00	-	-	-	5,000.00	2,570.94
Program: 3200 - Information Technology Total:	**64,112.39**	**410,197.77**	**1,205,400.00**	**27,476.67**	**175,798.59**	**516,600.00**	**-**	**-**	**-**	**1,722,000.00**	**1,136,003.64**
Program: 3300 - Customer Service											
Labor	32,672.80	161,763.19	433,300.00	14,002.58	69,326.91	185,700.00	-	-	-	619,000.00	387,909.90
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,184.63	3,676.93	4,900.00	507.70	1,575.85	2,100.00	-	-	-	7,000.00	1,747.22
Benefits	11,468.72	109,310.53	217,000.00	4,915.00	46,846.59	93,000.00	-	-	-	310,000.00	153,842.88
Materials and Supplies	813.54	849.67	4,900.00	348.65	364.14	2,100.00	-	-	-	7,000.00	5,786.19
Contract Services	41,307.14	286,333.80	515,200.00	17,703.05	122,714.46	220,800.00	-	-	-	736,000.00	326,951.74
Utilities	10,006.96	32,858.35	112,700.00	3,999.47	12,634.72	48,300.00	-	-	-	161,000.00	115,506.93
Professional Development	-	737.64	11,900.00	-	316.11	5,100.00	-	-	-	17,000.00	15,946.25
Other	548.25	973.76	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,026.24
Program: 3300 - Customer Service Total:	**98,002.04**	**596,503.87**	**1,304,100.00**	**41,476.45**	**253,778.78**	**558,900.00**	**-**	**-**	**-**	**1,863,000.00**	**1,012,717.35**
Program: 3400 - Meter Services											
Labor	12,540.80	62,704.02	173,000.00	-	-	-	-	-	-	173,000.00	110,295.98
Overtime	102.88	308.63	6,000.00	-	-	-	-	-	-	6,000.00	5,691.37
Benefits	5,180.36	46,122.06	101,000.00	-	-	-	-	-	-	101,000.00	54,877.94
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	121.55	627.17	7,000.00	-	-	-	-	-	-	7,000.00	6,372.83
Utilities	119.69	361.74	1,000.00	-	-	-	-	-	-	1,000.00	638.26
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**18,065.28**	**110,123.62**	**292,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**292,000.00**	**181,876.38**
Program: 4000 - Engineering											
Labor	31,007.77	154,863.80	438,900.00	13,289.03	66,370.20	188,100.00	-	-	-	627,000.00	405,766.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	6,349.89	31,154.40	107,100.00	2,721.34	13,351.54	45,900.00	-	-	-	153,000.00	108,494.06
Materials and Supplies	151.70	501.82	13,300.00	65.01	215.04	5,700.00	-	-	-	19,000.00	18,283.14
Contract Services	31,305.29	67,466.39	296,100.00	115.50	(979.00)	126,900.00	-	-	-	423,000.00	356,512.61
Utilities	168.32	39,785.90	131,600.00	72.14	1,479.66	56,400.00	-	-	-	188,000.00	146,734.44
Professional Development	-	305.24	10,500.00	-	130.81	4,500.00	-	-	-	15,000.00	14,563.95
Program: 4000 - Engineering Total:	**68,982.97**	**294,077.55**	**999,600.00**	**16,263.02**	**80,568.25**	**428,400.00**	**-**	**-**	**-**	**1,428,000.00**	**1,053,354.20**
Program: 5000 - Water Production											
Labor	61,278.68	297,228.24	790,000.00	-	-	-	-	-	-	790,000.00	492,771.76
Overtime	2,378.32	22,605.74	46,000.00	-	-	-	-	-	-	46,000.00	23,394.26
Standby	2,825.68	14,831.07	15,000.00	-	-	-	-	-	-	15,000.00	168.93
Benefits	18,165.50	226,920.62	400,000.00	-	-	-	-	-	-	400,000.00	173,079.38
Water Supply	-	271.39	768,000.00	-	-	-	-	-	-	768,000.00	767,728.61
Materials and Supplies	24,402.81	108,521.90	335,000.00	-	-	-	-	-	-	335,000.00	226,478.10
Contract Services	7,668.19	143,771.31	528,000.00	-	-	-	-	-	-	528,000.00	384,228.69
Utilities	223,408.18	874,272.31	3,099,000.00	-	-	-	-	-	-	3,099,000.00	2,224,727.69
Professional Development	210.00	5,070.17	11,000.00	-	-	-	-	-	-	11,000.00	5,929.83
Program: 5000 - Water Production Total:	**340,337.36**	**1,693,492.75**	**5,992,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**5,992,000.00**	**4,298,507.25**
Program: 5100 - Water Treatment											
Labor	21,020.80	105,104.00	273,000.00	-	-	-	-	-	-	273,000.00	167,896.00
Overtime	2,484.00	11,795.69	39,000.00	-	-	-	-	-	-	39,000.00	27,204.31
Benefits	6,520.13	107,959.04	164,000.00	-	-	-	-	-	-	164,000.00	56,040.96
Materials and Supplies	9,275.40	133,956.56	200,000.00	-	-	-	-	-	-	200,000.00	66,043.44
Contract Services	678.57	133,794.44	224,000.00	-	-	-	-	-	-	224,000.00	90,205.56
Utilities	536.74	67,302.80	182,000.00	-	-	-	-	-	-	182,000.00	114,697.20
Program: 5100 - Water Treatment Total:	**40,515.64**	**559,912.53**	**1,082,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,082,000.00**	**522,087.47**
Program: 5200 - Water Quality											
Labor	16,022.40	76,935.60	223,000.00	-	-	-	-	-	-	223,000.00	146,064.40
Overtime	27.36	820.26	12,000.00	-	-	-	-	-	-	12,000.00	11,179.74
Benefits	2,843.77	49,224.58	107,000.00	-	-	-	-	-	-	107,000.00	57,775.42
Materials and Supplies	910.47	4,283.43	25,000.00	-	-	-	-	-	-	25,000.00	20,716.57
Contract Services	7,587.64	38,449.62	170,000.00	-	-	-	-	-	-	170,000.00	131,550.38
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:	**27,391.64**	**169,898.49**	**546,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**546,000.00**	**376,101.51**

EAST VALLEY WATER DISTRICT

Program Expense Detail Budget-to-Actual
Month Ended November 30, 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	73,709.39	195,300.00	1,624.07	8,120.32	21,700.00	-	-	-	217,000.00	135,170.29
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	-	-	-	2,000.00	2,000.00
Standby	3,181.65	14,744.20	18,000.00	216.05	978.54	2,000.00	-	-	-	20,000.00	4,277.26
Benefits	6,454.94	84,977.00	142,200.00	682.43	9,288.22	15,800.00	-	-	-	158,000.00	63,734.78
Materials and Supplies	-	73.86	2,700.00	-	8.21	300.00	-	-	-	3,000.00	2,917.93
Contract Services	48.35	666.51	900.00	5.35	74.00	100.00	-	-	-	1,000.00	259.49
Utilities	2,085.85	11,446.20	36,900.00	231.76	1,271.70	4,100.00	-	-	-	41,000.00	28,282.10
Professional Development	70.00	15,970.67	20,700.00	-	1,616.86	2,300.00	-	-	-	23,000.00	5,412.47
Program: 6000 - Maintenance Administration Total:	**26,582.67**	**201,587.83**	**418,500.00**	**2,759.66**	**21,357.85**	**46,500.00**	**-**	**-**	**-**	**465,000.00**	**242,054.32**
Program: 6100 - Water Maintenance											
Labor	90,909.38	435,636.30	914,000.00	-	-	-	-	-	-	914,000.00	478,363.70
Overtime	30,887.40	159,455.82	219,000.00	-	-	-	-	-	-	219,000.00	59,544.18
Benefits	34,348.52	289,247.91	620,000.00	-	-	-	-	-	-	620,000.00	330,752.09
Materials and Supplies	48,893.57	252,873.89	471,000.00	-	-	-	-	-	-	471,000.00	218,126.11
Contract Services	16,625.98	236,071.93	602,000.00	-	-	-	-	-	-	602,000.00	365,928.07
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	**221,664.85**	**1,373,285.85**	**2,826,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**2,826,000.00**	**1,452,714.15**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	27,582.96	137,914.80	371,000.00	-	-	-	371,000.00	233,085.20
Overtime	-	-	-	-	2,912.80	9,000.00	-	-	-	9,000.00	6,087.20
Benefits	-	-	-	8,866.85	68,337.07	174,000.00	-	-	-	174,000.00	105,662.93
Materials and Supplies	-	-	-	46.25	5,190.61	36,000.00	-	-	-	36,000.00	30,809.39
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	48,000.00	53,519.94	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,386,519.94)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**84,496.06**	**267,875.22**	**867,000.00**	**-**	**-**	**-**	**867,000.00**	**599,124.78**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	55,964.85	280,289.87	939,000.00	939,000.00	658,710.13
Overtime	-	-	-	-	-	-	396.56	2,638.69	25,000.00	25,000.00	22,361.31
Standby	-	-	-	-	-	-	-	-	55,000.00	55,000.00	55,000.00
Benefits	-	-	-	-	-	-	19,633.74	204,158.03	456,000.00	456,000.00	251,841.97
Materials and Supplies	-	-	-	-	-	-	667.22	6,805.54	734,000.00	734,000.00	727,194.46
Contract Services	-	-	-	-	-	-	681,829.99	3,672,534.93	5,646,000.00	5,646,000.00	1,973,465.07
Utilities	-	-	-	-	-	-	20,466.47	108,386.61	2,021,000.00	2,021,000.00	1,912,613.39
Professional Development	-	-	-	-	-	-	3,000.00	24,662.36	20,000.00	20,000.00	(4,662.36)
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**781,958.83**	**4,299,476.03**	**9,896,000.00**	**9,896,000.00**	**5,596,523.97**
Program: 7000 - Facilities Maintenance											
Labor	8,198.70	40,993.61	109,500.00	3,279.43	16,397.30	43,800.00	4,919.21	24,595.80	65,700.00	219,000.00	137,013.29
Overtime	741.57	2,732.61	7,000.00	296.63	1,093.04	2,800.00	444.93	1,639.51	4,200.00	14,000.00	8,534.84
Benefits	2,997.30	32,106.63	61,500.00	1,198.81	12,841.98	24,600.00	1,797.99	19,261.93	36,900.00	123,000.00	58,789.46
Materials and Supplies	881.41	13,871.05	29,000.00	287.69	4,279.64	11,600.00	1,150.33	15,023.17	17,400.00	58,000.00	24,826.14
Contract Services	46,856.88	293,373.03	621,500.00	9,688.37	145,649.95	248,600.00	38,369.34	280,414.72	372,900.00	1,243,000.00	523,562.30
Utilities	22,181.26	83,819.26	181,500.00	762.19	9,437.31	72,600.00	5,060.75	41,478.26	108,900.00	363,000.00	228,265.17
Professional Development	-	-	1,000.00	-	-	1,000.00	-	-	1,000.00	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**81,857.12**	**466,896.19**	**1,011,000.00**	**15,513.12**	**189,699.22**	**405,000.00**	**51,742.55**	**382,413.39**	**607,000.00**	**2,023,000.00**	**983,991.20**
Program: 7100 - Fleet Maintenance											
Labor	6,236.64	31,183.20	80,000.00	692.96	3,464.80	20,000.00	-	-	-	100,000.00	65,352.00
Overtime	613.93	2,397.23	2,400.00	68.21	266.35	600.00	-	-	-	3,000.00	336.42
Benefits	2,424.31	10,374.52	32,800.00	269.34	1,152.60	8,200.00	-	-	-	41,000.00	29,472.88
Materials and Supplies	9,399.05	77,548.70	96,000.00	2,349.77	15,668.65	24,000.00	-	-	-	120,000.00	26,782.65
Contract Services	4,739.34	53,239.37	200,800.00	1,184.81	10,335.04	50,200.00	-	-	-	251,000.00	187,425.59
Utilities	14,956.97	78,881.84	192,800.00	3,739.24	15,595.44	48,200.00	-	-	-	241,000.00	146,522.72
Professional Development	-	-	3,200.00	-	-	800.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	**38,370.24**	**253,624.86**	**608,000.00**	**8,304.33**	**46,482.88**	**152,000.00**	**-**	**-**	**-**	**760,000.00**	**459,892.26**
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	96,126.88	166,693.10	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,558,306.90
Capital Outlay	16,493.43	170,037.03	695,000.00	7,068.61	84,874.45	260,000.00	-	27,244.03	210,000.00	1,165,000.00	882,844.49
Accounting Income Add back	(96,126.88)	(166,693.10)	-	-	-	-	-	-	-	-	166,693.10
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:	**16,493.43**	**175,351.39**	**7,318,000.00**	**7,068.61**	**84,874.45**	**1,198,000.00**	**-**	**27,244.03**	**1,230,000.00**	**9,746,000.00**	**9,458,530.13**
Total Surplus (Deficit):	**$ 1,568,987.65**	**$ 5,799,099.85**	**$ -**	**$ 269,039.41**	**$ 690,121.66**	**$ -**	**$ 222,304.21**	**$ (141,849.47)**	**$ -**	**$ -**	**$ (6,347,372.04)**