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

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 9,632,093.75	$ 1,052,742.68	$ 2,750,000.00	$ 13,434,836.43
Investments	7,467,668.36	1,765,115.56	-	9,232,783.92
Accounts Receivable, Net	4,205,111.49	311,471.64	548,409.10	5,064,992.23
Interest Receivable	-	-	-	-
Other Receivables	2,283,158.81	-	-	2,283,158.81
Due from Sewer Fund	3,770,000.00	12,161,751.67	-	15,931,751.67
Due from Reclamation Fund	3,952,631.27	-	-	3,952,631.27
Due from Other Governments	(49,361.45)	-	13,206,978.69	13,157,617.24
Inventory	1,266,345.49	6,721.16	-	1,273,066.65
Prepaid Expenses	212,514.89	32,079.63	-	244,594.52
Total Current Assets:	32,740,162.61	15,329,882.34	16,505,387.79	64,575,432.74
Non-Current Assets:				
Restricted Cash and Cash Equivalents	8,235,014.03	3,555,502.92	-	11,790,516.95
Capital Assets not being Depreciated	21,489,037.90	17,615,778.29	166,451,625.74	205,556,441.93
Capital Assets, Net	96,948,239.29	16,997,047.78	-	113,945,287.07
Total Non-Current Assets:	126,672,291.22	38,168,328.99	166,451,625.74	331,292,245.95
Total Assets:	159,412,453.83	53,498,211.33	182,957,013.53	395,867,678.69
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:	**164,949,102.16**	**55,317,606.45**	**182,957,013.53**	**403,223,722.14**
Current Liabilities:				
Accounts Payable and Accrued Expenses	3,258,955.28	29,842.00	-	3,288,797.28
Due to Water Fund	(210.00)	3,770,000.00	3,952,631.27	7,722,421.27
Due to Sewer Fund	-	-	12,161,751.67	12,161,751.67
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,450,277.78	-	-	1,450,277.78
Construction Advances and Retentions	111,825.21	3,010,696.98	8,382,421.33	11,504,943.52
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:	7,649,450.80	7,147,866.53	24,561,837.27	39,359,154.60
Non-Current Liabilities:				
Compensated Absences, less current portion	303,032.74	71,487.14	75,006.92	449,526.80
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:	44,461,087.55	8,126,537.09	156,364,575.92	208,952,200.56
Total Liabilities:	52,110,538.35	15,274,403.62	180,926,413.19	248,311,355.16
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:	**53,700,209.41**	**15,611,305.69**	**180,926,413.19**	**250,237,928.29**
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	15,949,148.63	3,359,403.39	5,242,767.52	24,551,319.54
Total Expense	10,040,725.25	2,332,649.91	6,220,689.43	18,594,064.59
Revenues Over/Under Expenses	**5,908,423.38**	**1,026,753.48**	**(977,921.91)**	**5,957,254.95**
Total Equity and Current Surplus (Deficit):	**111,248,892.75**	**39,706,300.76**	**2,030,600.34**	**152,985,793.85**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 164,949,102.16**	**$ 55,317,606.45**	**$ 182,957,013.53**	**$ 403,223,722.14**

Revenue and Expense Budget-to-Actual by Category
Month Ended December 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	$ 978,067.69	$ 10,130,889.60	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 8,906,110.40
Meter Charges	646,258.49	4,997,500.82	9,996,000.00	-	-	-	-	-	-	9,996,000.00	4,998,499.18
Penalties	37,562.83	273,406.49	450,000.00	4,262.70	30,651.45	60,000.00	-	-	-	510,000.00	205,942.06
Wastewater System Charges	-	-	-	367,368.92	2,936,533.67	5,968,000.00	-	-	-	5,968,000.00	3,031,466.33
Wastewater Treatment Charges	-	-	-	-	-	-	639,436.60	5,211,419.66	10,279,000.00	10,279,000.00	5,067,580.34
Other Operating Revenue	124,820.01	505,958.39	42,000.00	118,014.00	287,292.45	-	-	-	1,252,000.00	1,294,000.00	500,749.16
Non Operating Revenue	(22,800.22)	41,393.33	220,000.00	50,697.89	104,925.82	20,000.00	-	31,347.86	100,000.00	340,000.00	162,332.99
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**1,763,908.80**	**15,949,148.63**	**29,053,000.00**	**540,343.51**	**3,359,403.39**	**6,048,000.00**	**639,436.60**	**5,242,767.52**	**12,323,000.00**	**47,424,000.00**	**22,872,680.46**
Expense by Category											
Labor	430,544.87	2,600,433.24	5,596,200.00	118,303.05	714,398.75	1,627,100.00	61,087.55	365,973.22	1,004,700.00	8,228,000.00	4,547,194.79
Temporary Labor	970.20	10,049.82	32,900.00	415.80	4,307.06	14,100.00	-	-	-	47,000.00	32,643.12
Benefits	140,417.14	1,648,983.63	2,915,800.00	36,445.02	402,546.49	756,300.00	21,399.20	244,819.16	492,900.00	4,165,000.00	1,868,650.72
Contract Services	374,427.32	1,730,542.78	5,048,000.00	126,816.13	615,726.61	1,582,100.00	793,660.35	4,772,023.81	6,018,900.00	12,649,000.00	5,530,706.80
Professional Development	18,672.47	128,047.96	291,000.00	4,042.11	37,234.15	104,000.00	520.84	6,643.20	21,000.00	416,000.00	244,074.69
Overtime	31,452.26	241,193.13	371,000.00	784.18	8,634.14	25,800.00	72.31	4,350.51	29,200.00	426,000.00	171,822.22
Materials and Supplies	151,882.60	795,614.54	1,331,500.00	20,296.17	66,718.49	133,100.00	34,169.44	55,998.15	751,400.00	2,216,000.00	1,297,668.82
Utilities	642,738.01	1,851,416.65	4,013,800.00	42,124.05	91,028.57	250,300.00	72,546.24	222,411.11	2,129,900.00	6,394,000.00	4,229,143.67
Temporary Labor	970.20	10,049.82	32,900.00	415.80	4,307.06	14,100.00	-	-	-	47,000.00	32,643.12
Other	12,398.86	757,538.22	1,300,900.00	3,478.41	201,071.44	341,100.00	-	468,536.07	590,000.00	2,232,000.00	804,854.27
Standby	6,794.46	36,369.73	33,000.00	290.85	1,269.39	2,000.00	-	-	55,000.00	90,000.00	52,360.88
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	248,719.52	415,412.62	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,309,587.38
Capital Outlay	54,862.95	224,899.98	695,000.00	100,533.31	185,407.76	260,000.00	52,690.17	79,934.20	210,000.00	1,165,000.00	674,758.06
Accounting Income Add back	(248,719.52)	(415,412.62)	-	-	-	-	-	-	-	-	415,412.62
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:	**1,866,131.34**	**10,040,725.25**	**29,053,000.00**	**453,944.88**	**2,332,649.91**	**6,048,000.00**	**1,036,146.10**	**6,220,689.43**	**12,323,000.00**	**47,424,000.00**	**28,829,935.41**
Total Surplus (Deficit):	**$ (102,222.54)**	**$ 5,908,423.38**	**$ -**	**$ 86,398.63**	**$ 1,026,753.48**	**$ -**	**$ (396,709.50)**	**$ (977,921.91)**	**$ -**	**$ -**	**$ (5,957,254.95)**

Revenue and Expense Budget-to-Actual by Program
Month Ended December 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	$ 978,067.69	$ 10,130,889.60	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 8,906,110.40
Meter Charges	646,258.49	4,997,500.82	9,996,000.00	-	-	-	-	-	-	9,996,000.00	4,998,499.18
Penalties	37,562.83	273,406.49	450,000.00	4,262.70	30,651.45	60,000.00	-	-	-	510,000.00	205,942.06
Wastewater System Charges	-	-	-	367,368.92	2,936,533.67	5,968,000.00	-	-	-	5,968,000.00	3,031,466.33
Wastewater Treatment Charges	-	-	-	-	-	-	639,436.60	5,211,419.66	10,279,000.00	10,279,000.00	5,067,580.34
Other Operating Revenue	124,820.01	505,958.39	42,000.00	118,014.00	287,292.45	-	-	-	1,252,000.00	1,294,000.00	500,749.16
Non Operating Revenue	(22,800.22)	41,393.33	220,000.00	50,697.89	104,925.82	20,000.00	-	31,347.86	100,000.00	340,000.00	162,332.99
Revenue Total:	**1,763,908.80**	**15,949,148.63**	**29,053,000.00**	**540,343.51**	**3,359,403.39**	**6,048,000.00**	**639,436.60**	**5,242,767.52**	**12,323,000.00**	**47,424,000.00**	**22,872,680.46**
1000 - Governing Board	14,179.84	111,802.12	254,800.00	4,846.26	45,613.10	109,200.00	-	-	-	364,000.00	206,584.78
2000 - General Administration	55,513.67	437,247.70	959,000.00	22,889.09	180,525.64	411,000.00	-	-	-	1,370,000.00	752,226.66
2100 - Human Resources	44,384.39	1,043,065.70	1,702,400.00	16,874.85	310,376.21	564,600.00	-	468,536.07	590,000.00	2,857,000.00	1,035,022.02
2200 - Public Affairs	70,565.92	335,787.45	904,400.00	30,183.52	158,942.89	387,600.00	-	-	-	1,292,000.00	797,269.66
2300 - Conservation	66,778.49	(117,513.83)	689,000.00	-	-	-	-	-	-	689,000.00	806,513.83
3000 - Finance & Accounting	68,418.63	354,963.39	940,800.00	29,716.17	152,704.77	403,200.00	-	-	-	1,344,000.00	836,331.84
3200 - Information Technology	61,771.53	471,969.30	1,205,400.00	26,473.48	202,272.07	516,600.00	-	-	-	1,722,000.00	1,047,758.63
3300 - Customer Service	128,851.57	759,381.26	1,304,100.00	54,949.90	323,311.17	558,900.00	-	-	-	1,863,000.00	780,307.57
3400 - Meter Services	17,655.38	127,803.31	292,000.00	-	-	-	-	-	-	292,000.00	164,196.69
4000 - Engineering	52,907.73	336,931.78	999,600.00	36,826.15	117,394.40	428,400.00	-	-	-	1,428,000.00	973,673.82
5000 - Water Production	660,851.04	2,354,028.51	5,992,000.00	-	-	-	-	-	-	5,992,000.00	3,637,971.49
5100 - Water Treatment	120,615.13	680,527.66	1,082,000.00	-	-	-	-	-	-	1,082,000.00	401,472.34
5200 - Water Quality	30,837.26	200,735.75	546,000.00	-	-	-	-	-	-	546,000.00	345,264.25
6000 - Maintenance Administration	28,595.63	230,193.13	418,500.00	2,995.56	24,354.48	46,500.00	-	-	-	465,000.00	210,452.39
6100 - Water Maintenance	243,418.86	1,617,055.83	2,826,000.00	-	-	-	-	-	-	2,826,000.00	1,208,944.17
6200 - Wastewater Collection	-	-	-	84,820.71	352,695.93	867,000.00	-	-	-	867,000.00	514,304.07
6300 - Water Reclamation	-	-	-	-	-	-	897,797.01	5,204,100.27	9,896,000.00	9,896,000.00	4,691,899.73
7000 - Facilities Maintenance	84,428.71	551,402.54	1,011,000.00	28,680.44	218,410.71	405,000.00	85,658.92	468,118.89	607,000.00	2,023,000.00	785,067.86
7100 - Fleet Maintenance	61,494.61	315,129.31	608,000.00	14,155.44	60,640.78	152,000.00	-	-	-	760,000.00	384,229.91
8000 - Capital	54,862.95	230,214.34	7,318,000.00	100,533.31	185,407.76	1,198,000.00	52,690.17	79,934.20	1,230,000.00	9,746,000.00	9,250,443.70
Total Surplus (Deficit):	**$ (102,222.54)**	**$ 5,908,423.38**	**$ -**	**$ 86,398.63**	**$ 1,026,753.48**	**$ -**	**$ (396,709.50)**	**$ (977,921.91)**	**$ -**	**$ -**	**$ (5,957,254.95)**

Program Expense Detail Budget-to-Actual
Month Ended December 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	$ 978,067.69	$ 10,130,889.60	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 8,906,110.40
Meter Charges	646,258.49	4,997,500.82	9,996,000.00	-	-	-	-	-	-	9,996,000.00	4,998,499.18
Penalties	37,562.83	273,406.49	450,000.00	4,262.70	30,651.45	60,000.00	-	-	-	510,000.00	205,942.06
Wastewater System Charges	-	-	-	367,368.92	2,936,533.67	5,968,000.00	-	-	-	5,968,000.00	3,031,466.33
Wastewater Treatment Charges	-	-	-	-	-	-	639,436.60	5,211,419.66	10,279,000.00	10,279,000.00	5,067,580.34
Other Operating Revenue	124,820.01	505,958.39	42,000.00	118,014.00	287,292.45	-	-	-	1,252,000.00	1,294,000.00	500,749.16
Non Operating Revenue	(22,800.22)	41,393.33	220,000.00	50,697.89	104,925.82	20,000.00	-	31,347.86	100,000.00	340,000.00	162,332.99
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**1,763,908.80**	**15,949,148.63**	**29,053,000.00**	**540,343.51**	**3,359,403.39**	**6,048,000.00**	**639,436.60**	**5,242,767.52**	**12,323,000.00**	**47,424,000.00**	**22,872,680.46**
Program: 1000 - Governing Board											
Labor	$ 6,780.40	$ 41,186.31	$ 98,000.00	$ 2,905.85	$ 17,651.19	$ 42,000.00	$ -	$ -	$ -	$ 140,000.00	$ 81,162.50
Benefits	4,146.11	24,915.27	63,000.00	1,776.91	10,677.85	27,000.00	-	-	-	90,000.00	54,406.88
Materials and Supplies	-	56.13	2,100.00	-	24.05	900.00	-	-	-	3,000.00	2,919.82
Contract Services	-	33,357.45	77,700.00	-	14,296.05	33,300.00	-	-	-	111,000.00	63,346.50
Professional Development	3,253.33	12,286.96	14,000.00	163.50	2,963.96	6,000.00	-	-	-	20,000.00	4,749.08
Program: 1000 - Governing Board Total:	**14,179.84**	**111,802.12**	**254,800.00**	**4,846.26**	**45,613.10**	**109,200.00**	**-**	**-**	**-**	**364,000.00**	**206,584.78**
Program: 2000 - General Administration											
Labor	30,445.66	200,898.27	417,900.00	13,048.14	86,099.33	179,100.00	-	-	-	597,000.00	310,002.40
Temporary Labor	-	3,661.62	21,000.00	-	1,569.26	9,000.00	-	-	-	30,000.00	24,769.12
Overtime	100.25	1,403.54	2,800.00	42.97	601.56	1,200.00	-	-	-	4,000.00	1,994.90
Benefits	8,188.86	107,033.47	184,800.00	2,607.02	41,322.65	79,200.00	-	-	-	264,000.00	115,643.88
Materials and Supplies	-	1,184.39	4,900.00	-	507.62	2,100.00	-	-	-	7,000.00	5,307.99
Contract Services	14,680.75	65,841.24	217,000.00	6,291.75	28,217.65	93,000.00	-	-	-	310,000.00	215,941.11
Utilities	-	558.51	2,800.00	-	239.35	1,200.00	-	-	-	4,000.00	3,202.14
Professional Development	2,098.15	56,666.66	107,800.00	899.21	21,968.22	46,200.00	-	-	-	154,000.00	75,365.12
Program: 2000 - General Administration Total:	**55,513.67**	**437,247.70**	**959,000.00**	**22,889.09**	**180,525.64**	**411,000.00**	**-**	**-**	**-**	**1,370,000.00**	**752,226.66**
Program: 2100 - Human Resources											
Labor	17,801.02	105,714.07	230,300.00	7,629.00	45,305.98	98,700.00	-	-	-	329,000.00	177,979.95
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	950.35	2,100.00	-	407.26	900.00	-	-	-	3,000.00	1,642.39
Benefits	5,209.78	93,419.92	139,300.00	2,232.66	40,036.68	59,700.00	-	-	-	199,000.00	65,543.40
Materials and Supplies	57.45	843.74	4,900.00	24.62	361.59	2,100.00	-	-	-	7,000.00	5,794.67
Contract Services	7,355.80	45,475.13	109,200.00	3,152.48	19,489.26	46,800.00	-	-	-	156,000.00	91,035.61
Utilities	40.08	248.70	700.00	17.17	106.58	300.00	-	-	-	1,000.00	644.72
Professional Development	5,803.99	14,889.81	39,200.00	340.51	3,597.42	16,800.00	-	-	-	56,000.00	37,512.77
Other	8,116.27	781,523.98	1,176,700.00	3,478.41	201,071.44	339,300.00	-	468,536.07	590,000.00	2,106,000.00	654,868.51
Program: 2100 - Human Resources Total:	**44,384.39**	**1,043,065.70**	**1,702,400.00**	**16,874.85**	**310,376.21**	**564,600.00**	**-**	**468,536.07**	**590,000.00**	**2,857,000.00**	**1,035,022.02**
Program: 2200 - Public Affairs											
Labor	25,667.05	154,002.37	300,300.00	11,000.16	66,000.93	128,700.00	-	-	-	429,000.00	208,996.70
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,293.77	3,165.72	11,900.00	554.48	1,356.70	5,100.00	-	-	-	17,000.00	12,477.58
Benefits	6,516.77	55,623.45	88,900.00	2,792.82	23,837.95	38,100.00	-	-	-	127,000.00	47,538.60
Materials and Supplies	463.61	7,309.64	58,800.00	198.70	3,132.73	25,200.00	-	-	-	84,000.00	73,557.63
Contract Services	35,153.90	110,825.46	385,700.00	15,007.01	62,531.38	165,300.00	-	-	-	551,000.00	377,643.16
Utilities	212.20	1,651.43	33,600.00	90.94	707.73	14,400.00	-	-	-	48,000.00	45,640.84
Professional Development	1,258.62	3,209.38	25,200.00	539.41	1,375.47	10,800.00	-	-	-	36,000.00	31,415.15
Program: 2200 - Public Affairs Total:	**70,565.92**	**335,787.45**	**904,400.00**	**30,183.52**	**158,942.89**	**387,600.00**	**-**	**-**	**-**	**1,292,000.00**	**797,269.66**
Program: 2300 - Conservation											
Labor	8,512.00	51,072.00	107,000.00	-	-	-	-	-	-	107,000.00	55,928.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	159.60	1,436.40	7,000.00	-	-	-	-	-	-	7,000.00	5,563.60
Benefits	2,900.24	15,478.38	42,000.00	-	-	-	-	-	-	42,000.00	26,521.62
Materials and Supplies	55.24	3,445.59	26,000.00	-	-	-	-	-	-	26,000.00	22,554.41
Contract Services	50,853.88	(169,151.40)	346,000.00	-	-	-	-	-	-	346,000.00	515,151.40
Utilities	30.53	180.71	26,000.00	-	-	-	-	-	-	26,000.00	25,819.29
Professional Development	-	5,081.13	15,000.00	-	-	-	-	-	-	15,000.00	9,918.87
Other	4,267.00	(25,056.64)	120,000.00	-	-	-	-	-	-	120,000.00	145,056.64
Program: 2300 - Conservation Total:	**66,778.49**	**(117,513.83)**	**689,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**689,000.00**	**806,513.83**
Program: 3000 - Finance & Accounting											
Labor	33,776.55	200,993.82	542,500.00	14,475.66	86,124.48	232,500.00	-	-	-	775,000.00	487,881.70
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,495.92	9,100.00	-	641.11	3,900.00	-	-	-	13,000.00	10,862.97
Benefits	10,153.37	143,946.47	261,800.00	4,351.31	61,654.84	112,200.00	-	-	-	374,000.00	168,398.69
Materials and Supplies	7.24	1,238.79	4,900.00	3.10	530.93	2,100.00	-	-	-	7,000.00	5,230.28
Contract Services	20,453.10	(3,169.66)	98,700.00	9,159.65	(693.66)	42,300.00	-	-	-	141,000.00	144,863.32
Utilities	82.38	743.95	2,800.00	35.31	318.83	1,200.00	-	-	-	4,000.00	2,937.22
Professional Development	3,945.99	9,632.57	21,000.00	1,691.14	4,128.24	9,000.00	-	-	-	30,000.00	16,239.19
Other	-	81.53	-	-	-	-	-	-	-	-	(81.53)
Program: 3000 - Finance & Accounting Total:	**68,418.63**	**354,963.39**	**940,800.00**	**29,716.17**	**152,704.77**	**403,200.00**	**-**	**-**	**-**	**1,344,000.00**	**836,331.84**

Program Expense Detail Budget-to-Actual
Month Ended December 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	129,374.65	303,100.00	9,176.63	55,446.16	129,900.00	-	-	-	433,000.00	248,179.19
Temporary Labor	970.20	6,388.20	11,900.00	415.80	2,737.80	5,100.00	-	-	-	17,000.00	7,874.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,016.44	123,933.46	181,300.00	3,007.01	53,113.97	77,700.00	-	-	-	259,000.00	81,952.57
Materials and Supplies	7,056.85	45,243.09	49,000.00	3,024.36	19,389.89	21,000.00	-	-	-	70,000.00	5,367.02
Contract Services	24,280.36	157,851.10	648,200.00	10,405.90	67,650.49	277,800.00	-	-	-	926,000.00	700,498.41
Utilities	968.83	7,411.78	8,400.00	415.21	3,176.47	3,600.00	-	-	-	12,000.00	1,411.75
Professional Development	66.68	1,767.02	3,500.00	28.57	757.29	1,500.00	-	-	-	5,000.00	2,475.69
Program: 3200 - Information Technology Total:	**61,771.53**	**471,969.30**	**1,205,400.00**	**26,473.48**	**202,272.07**	**516,600.00**	**-**	**-**	**-**	**1,722,000.00**	**1,047,758.63**
Program: 3300 - Customer Service											
Labor	32,438.28	194,201.47	433,300.00	13,902.06	83,228.97	185,700.00	-	-	-	619,000.00	341,569.56
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	292.94	3,969.87	4,900.00	125.54	1,701.39	2,100.00	-	-	-	7,000.00	1,328.74
Benefits	11,452.40	120,762.93	217,000.00	4,907.99	51,754.58	93,000.00	-	-	-	310,000.00	137,482.49
Materials and Supplies	112.40	962.07	4,900.00	48.17	412.31	2,100.00	-	-	-	7,000.00	5,625.62
Contract Services	64,933.95	374,804.39	515,200.00	27,828.85	160,630.44	220,800.00	-	-	-	736,000.00	200,565.17
Utilities	19,592.91	62,940.44	112,700.00	8,131.67	25,261.75	48,300.00	-	-	-	161,000.00	72,797.81
Professional Development	13.10	750.74	11,900.00	5.62	321.73	5,100.00	-	-	-	17,000.00	15,927.53
Other	15.59	989.35	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,010.65
Program: 3300 - Customer Service Total:	**128,851.57**	**759,381.26**	**1,304,100.00**	**54,949.90**	**323,311.17**	**558,900.00**	**-**	**-**	**-**	**1,863,000.00**	**780,307.57**
Program: 3400 - Meter Services											
Labor	12,790.80	75,494.82	173,000.00	-	-	-	-	-	-	173,000.00	97,505.18
Overtime	-	308.63	6,000.00	-	-	-	-	-	-	6,000.00	5,691.37
Benefits	4,671.45	50,793.51	101,000.00	-	-	-	-	-	-	101,000.00	50,206.49
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	72.93	724.41	7,000.00	-	-	-	-	-	-	7,000.00	6,275.59
Utilities	120.20	481.94	1,000.00	-	-	-	-	-	-	1,000.00	518.06
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**17,655.38**	**127,803.31**	**292,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**292,000.00**	**164,196.69**
Program: 4000 - Engineering											
Labor	31,007.76	185,871.56	438,900.00	13,289.04	79,659.24	188,100.00	-	-	-	627,000.00	361,469.20
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	6,488.02	37,642.42	107,100.00	2,780.40	16,131.94	45,900.00	-	-	-	153,000.00	99,225.64
Materials and Supplies	5,662.71	6,164.53	13,300.00	-	215.04	5,700.00	-	-	-	19,000.00	12,620.43
Contract Services	1,862.61	59,275.50	296,100.00	325.50	(653.50)	126,900.00	-	-	-	423,000.00	364,378.00
Utilities	7,753.63	47,539.53	131,600.00	20,153.21	21,632.87	56,400.00	-	-	-	188,000.00	118,827.60
Professional Development	133.00	438.24	10,500.00	278.00	408.81	4,500.00	-	-	-	15,000.00	14,152.95
Program: 4000 - Engineering Total:	**52,907.73**	**336,931.78**	**999,600.00**	**36,826.15**	**117,394.40**	**428,400.00**	**-**	**-**	**-**	**1,428,000.00**	**973,673.82**
Program: 5000 - Water Production											
Labor	59,462.21	356,690.45	790,000.00	-	-	-	-	-	-	790,000.00	433,309.55
Overtime	3,357.32	25,963.06	46,000.00	-	-	-	-	-	-	46,000.00	20,036.94
Standby	3,108.46	17,939.53	15,000.00	-	-	-	-	-	-	15,000.00	(2,939.53)
Benefits	17,640.20	244,560.82	400,000.00	-	-	-	-	-	-	400,000.00	155,439.18
Water Supply	-	271.39	768,000.00	-	-	-	-	-	-	768,000.00	767,728.61
Materials and Supplies	14,642.93	122,734.91	335,000.00	-	-	-	-	-	-	335,000.00	212,265.09
Contract Services	15,494.37	159,380.32	528,000.00	-	-	-	-	-	-	528,000.00	368,619.68
Utilities	546,976.11	1,421,248.42	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,677,751.58
Professional Development	169.44	5,239.61	11,000.00	-	-	-	-	-	-	11,000.00	5,760.39
Program: 5000 - Water Production Total:	**660,851.04**	**2,354,028.51**	**5,992,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**5,992,000.00**	**3,637,971.49**
Program: 5100 - Water Treatment											
Labor	21,145.80	126,249.80	273,000.00	-	-	-	-	-	-	273,000.00	146,750.20
Overtime	3,497.15	15,292.84	39,000.00	-	-	-	-	-	-	39,000.00	23,707.16
Benefits	6,492.42	114,451.46	164,000.00	-	-	-	-	-	-	164,000.00	49,548.54
Materials and Supplies	36,068.65	170,025.21	200,000.00	-	-	-	-	-	-	200,000.00	29,974.79
Contract Services	34,440.58	168,235.02	224,000.00	-	-	-	-	-	-	224,000.00	55,764.98
Utilities	18,970.53	86,273.33	182,000.00	-	-	-	-	-	-	182,000.00	95,726.67
Program: 5100 - Water Treatment Total:	**120,615.13**	**680,527.66**	**1,082,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,082,000.00**	**401,472.34**
Program: 5200 - Water Quality											
Labor	16,022.40	92,958.00	223,000.00	-	-	-	-	-	-	223,000.00	130,042.00
Overtime	-	820.26	12,000.00	-	-	-	-	-	-	12,000.00	11,179.74
Benefits	2,903.41	52,127.99	107,000.00	-	-	-	-	-	-	107,000.00	54,872.01
Materials and Supplies	238.60	4,522.03	25,000.00	-	-	-	-	-	-	25,000.00	20,477.97
Contract Services	11,293.06	49,742.68	170,000.00	-	-	-	-	-	-	170,000.00	120,257.32
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	379.79	564.79	7,000.00	-	-	-	-	-	-	7,000.00	6,435.21
Program: 5200 - Water Quality Total:	**30,837.26**	**200,735.75**	**546,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**546,000.00**	**345,264.25**

Program Expense Detail Budget-to-Actual
Month Ended December 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	14,858.68	88,568.07	195,300.00	1,673.95	9,794.27	21,700.00	-	-	-	217,000.00	118,637.66
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	-	-	-	2,000.00	2,000.00
Standby	3,686.00	18,430.20	18,000.00	290.85	1,269.39	2,000.00	-	-	-	20,000.00	300.41
Benefits	6,267.41	91,244.41	142,200.00	686.49	9,974.71	15,800.00	-	-	-	158,000.00	56,780.88
Materials and Supplies	-	73.86	2,700.00	-	8.21	300.00	-	-	-	3,000.00	2,917.93
Contract Services	29.01	705.19	900.00	3.21	78.28	100.00	-	-	-	1,000.00	216.53
Utilities	2,204.15	13,650.35	36,900.00	244.91	1,516.61	4,100.00	-	-	-	41,000.00	25,833.04
Professional Development	1,550.38	17,521.05	20,700.00	96.15	1,713.01	2,300.00	-	-	-	23,000.00	3,765.94
Program: 6000 - Maintenance Administration Total:	**28,595.63**	**230,193.13**	**418,500.00**	**2,995.56**	**24,354.48**	**46,500.00**	**-**	**-**	**-**	**465,000.00**	**210,452.39**
Program: 6100 - Water Maintenance											
Labor	84,833.94	520,470.24	914,000.00	-	-	-	-	-	-	914,000.00	393,529.76
Overtime	22,513.78	181,969.60	219,000.00	-	-	-	-	-	-	219,000.00	37,030.40
Benefits	34,916.66	324,164.57	620,000.00	-	-	-	-	-	-	620,000.00	295,835.43
Materials and Supplies	69,753.87	322,627.76	471,000.00	-	-	-	-	-	-	471,000.00	148,372.24
Contract Services	31,400.61	267,823.66	602,000.00	-	-	-	-	-	-	602,000.00	334,176.34
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	**243,418.86**	**1,617,055.83**	**2,826,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**2,826,000.00**	**1,208,944.17**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	27,595.94	165,510.74	371,000.00	-	-	-	371,000.00	205,489.26
Overtime	-	-	-	-	2,912.80	9,000.00	-	-	-	9,000.00	6,087.20
Benefits	-	-	-	9,819.37	78,156.44	174,000.00	-	-	-	174,000.00	95,843.56
Materials and Supplies	-	-	-	12,322.32	17,512.93	36,000.00	-	-	-	36,000.00	18,487.07
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	35,083.08	88,603.02	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,421,603.02)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**84,820.71**	**352,695.93**	**867,000.00**	**-**	**-**	**-**	**867,000.00**	**514,304.07**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	56,093.38	336,383.25	939,000.00	939,000.00	602,616.75
Overtime	-	-	-	-	-	-	-	2,638.69	25,000.00	25,000.00	22,361.31
Standby	-	-	-	-	-	-	-	-	55,000.00	55,000.00	55,000.00
Benefits	-	-	-	-	-	-	19,577.64	223,735.67	456,000.00	456,000.00	232,264.33
Materials and Supplies	-	-	-	-	-	-	31,577.02	38,382.56	734,000.00	734,000.00	695,617.44
Contract Services	-	-	-	-	-	-	732,554.51	4,430,456.67	5,646,000.00	5,646,000.00	1,215,543.33
Utilities	-	-	-	-	-	-	57,473.62	165,860.23	2,021,000.00	2,021,000.00	1,855,139.77
Professional Development	-	-	-	-	-	-	520.84	6,643.20	20,000.00	20,000.00	13,356.80
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**897,797.01**	**5,204,100.27**	**9,896,000.00**	**9,896,000.00**	**4,691,899.73**
Program: 7000 - Facilities Maintenance											
Labor	8,323.71	49,317.32	109,500.00	3,329.46	19,726.76	43,800.00	4,994.17	29,589.97	65,700.00	219,000.00	120,365.95
Overtime	120.51	2,853.12	7,000.00	48.20	1,141.24	2,800.00	72.31	1,711.82	4,200.00	14,000.00	8,293.82
Benefits	3,036.50	35,143.13	61,500.00	1,214.50	14,056.48	24,600.00	1,821.56	21,083.49	36,900.00	123,000.00	52,716.90
Materials and Supplies	1,561.16	15,432.21	29,000.00	624.45	4,904.09	11,600.00	2,592.42	17,615.59	17,400.00	58,000.00	20,048.11
Contract Services	47,859.97	341,310.64	621,500.00	15,993.10	161,674.10	248,600.00	61,105.84	341,567.14	372,900.00	1,243,000.00	398,448.12
Utilities	23,526.86	107,346.12	181,500.00	7,470.73	16,908.04	72,600.00	15,072.62	56,550.88	108,900.00	363,000.00	182,194.96
Professional Development	-	-	1,000.00	-	-	1,000.00	-	-	1,000.00	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**84,428.71**	**551,402.54**	**1,011,000.00**	**28,680.44**	**218,410.71**	**405,000.00**	**85,658.92**	**468,118.89**	**607,000.00**	**2,023,000.00**	**785,067.86**
Program: 7100 - Fleet Maintenance											
Labor	6,236.64	37,419.84	80,000.00	692.96	4,157.76	20,000.00	-	-	-	100,000.00	58,422.40
Overtime	116.94	2,514.17	2,400.00	12.99	279.34	600.00	-	-	-	3,000.00	206.49
Benefits	2,417.10	12,791.62	32,800.00	268.54	1,421.14	8,200.00	-	-	-	41,000.00	26,787.24
Materials and Supplies	16,201.89	93,750.59	96,000.00	4,050.45	19,719.10	24,000.00	-	-	-	120,000.00	6,530.31
Contract Services	14,262.44	67,511.65	200,800.00	3,565.60	13,903.10	50,200.00	-	-	-	251,000.00	169,585.25
Utilities	22,259.60	101,141.44	192,800.00	5,564.90	21,160.34	48,200.00	-	-	-	241,000.00	118,698.22
Professional Development	-	-	3,200.00	-	-	800.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	**61,494.61**	**315,129.31**	**608,000.00**	**14,155.44**	**60,640.78**	**152,000.00**	**-**	**-**	**-**	**760,000.00**	**384,229.91**
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	248,719.52	415,412.62	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,309,587.38
Capital Outlay	54,862.95	224,899.98	695,000.00	100,533.31	185,407.76	260,000.00	52,690.17	79,934.20	210,000.00	1,165,000.00	674,758.06
Accounting Income Add back	(248,719.52)	(415,412.62)	-	-	-	-	-	-	-	-	415,412.62
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:	**54,862.95**	**230,214.34**	**7,318,000.00**	**100,533.31**	**185,407.76**	**1,198,000.00**	**52,690.17**	**79,934.20**	**1,230,000.00**	**9,746,000.00**	**9,250,443.70**
Total Surplus (Deficit):	**$ (102,222.54)**	**$ 5,908,423.38**	**$ -**	**$ 86,398.63**	**$ 1,026,753.48**	**$ -**	**$ (396,709.50)**	**$ (977,921.91)**	**$ -**	**$ -**	**$ (5,957,254.95)**