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

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 4,148,245.40	$ 738,504.19	$ 2,750,000.00	$ 7,636,749.59
Investments	3,309,627.32	2,019,618.14	-	5,329,245.46
Accounts Receivable, Net	5,118,720.33	311,471.64	548,409.10	5,978,601.07
Interest Receivable	-	-	-	-
Other Receivables	2,508,047.03	-	-	2,508,047.03
Due from Sewer Fund	3,770,000.00	11,509,624.10	-	15,279,624.10
Due from Reclamation Fund	11,015,251.76	-	-	11,015,251.76
Due from Other Governments	48,418.33	-	20,990,988.03	21,039,406.36
Inventory	1,065,167.92	6,721.16	-	1,071,889.08
Prepaid Expenses	212,514.89	32,079.63	-	244,594.52
Total Current Assets:	31,195,992.98	14,618,018.86	24,289,397.13	70,103,408.97
Non-Current Assets:				
Restricted Cash and Cash Equivalents	8,056,028.53	3,555,502.92	-	11,611,531.45
Capital Assets not being Depreciated	21,311,748.23	17,522,756.38	166,114,947.56	204,949,452.17
Capital Assets, Net	96,948,239.29	16,997,047.78	-	113,945,287.07
Total Non-Current Assets:	126,316,016.05	38,075,307.08	166,114,947.56	330,506,270.69
Total Assets:	157,512,009.03	52,693,325.94	190,404,344.69	400,609,679.66
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:	**163,048,657.36**	**54,512,721.06**	**190,404,344.69**	**407,965,723.11**
Current Liabilities:				
Accounts Payable and Accrued Expenses	3,450,804.05	29,842.00	-	3,480,646.05
Due to Water Fund	-	3,770,000.00	11,015,251.76	14,785,251.76
Due to Sewer Fund	-	-	11,509,624.10	11,509,624.10
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,390,877.44	-	-	1,390,877.44
Construction Advances and Retentions	485,491.64	3,010,696.98	8,697,078.11	12,193,266.73
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:	8,155,775.66	7,147,866.53	31,286,986.97	46,590,629.16
Non-Current Liabilities:				
Compensated Absences, less current portion	464,391.22	110,894.78	117,403.00	692,689.00
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:	44,622,446.03	8,165,944.73	156,406,972.00	209,195,362.76
Total Liabilities:	52,778,221.69	15,313,811.26	187,693,958.97	255,785,991.92
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:	**54,367,892.75**	**15,650,713.33**	**187,693,958.97**	**257,712,565.05**
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	8,707,472.54	1,684,715.50	2,656,025.99	13,048,214.03
Total Expense	5,367,177.30	1,502,255.05	2,954,162.52	9,823,594.87
Revenues Over/Under Expenses	**3,340,295.24**	**182,460.45**	**(298,136.53)**	**3,224,619.16**
Total Equity and Current Surplus (Deficit):	**108,680,764.61**	**38,862,007.73**	**2,710,385.72**	**150,253,158.06**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 163,048,657.36**	**$ 54,512,721.06**	**$ 190,404,344.69**	**$ 407,965,723.11**

Revenue and Expense Budget-to-Actual by Category
Month Ended September 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	$ 2,122,222.16	$ 5,738,942.48	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 13,298,057.52
Meter Charges	832,614.26	2,497,615.49	9,996,000.00	-	-	-	-	-	-	9,996,000.00	7,498,384.51
Penalties	44,430.09	133,999.50	450,000.00	5,065.32	15,714.84	60,000.00	-	-	-	510,000.00	360,285.66
Wastewater System Charges	-	-	-	499,906.45	1,479,962.91	5,968,000.00	-	-	-	5,968,000.00	4,488,037.09
Wastewater Treatment Charges	-	-	-	-	-	-	913,093.52	2,656,025.99	10,279,000.00	10,279,000.00	7,622,974.01
Other Operating Revenue	209,730.42	332,669.00	42,000.00	178,910.75	189,037.75	-	-	-	1,252,000.00	1,294,000.00	772,293.25
Non Operating Revenue	267.83	4,246.07	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	335,753.93
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**3,209,264.76**	**8,707,472.54**	**29,053,000.00**	**683,882.52**	**1,684,715.50**	**6,048,000.00**	**913,093.52**	**2,656,025.99**	**12,323,000.00**	**47,424,000.00**	**34,375,785.97**
Expense by Category											
Labor	635,529.47	1,273,819.62	5,596,200.00	173,975.94	350,823.20	1,627,100.00	91,390.30	183,117.65	1,004,700.00	8,228,000.00	6,420,239.53
Temporary Labor	3,141.10	7,051.02	32,900.00	1,346.18	3,021.86	14,100.00	-	-	-	47,000.00	36,927.12
Benefits	171,854.57	1,195,794.64	2,915,800.00	43,950.92	283,469.18	756,300.00	25,550.49	180,932.82	492,900.00	4,165,000.00	2,504,803.36
Contract Services	475,061.58	672,166.49	5,048,000.00	99,845.90	300,425.46	1,582,100.00	874,277.75	2,453,069.90	6,018,900.00	12,649,000.00	9,223,338.15
Professional Development	4,284.07	40,912.70	291,000.00	155.60	8,701.75	104,000.00	-	1,703.14	21,000.00	416,000.00	364,682.41
Overtime	62,255.49	124,840.05	371,000.00	1,442.69	5,477.62	25,800.00	788.39	2,736.06	29,200.00	426,000.00	292,946.27
Materials and Supplies	113,494.56	374,698.68	1,331,500.00	7,698.93	22,234.43	133,100.00	9,069.82	15,526.02	751,400.00	2,216,000.00	1,803,540.87
Utilities	396,405.86	592,631.26	4,013,800.00	15,661.00	24,909.23	250,300.00	29,728.82	85,133.82	2,129,900.00	6,394,000.00	5,691,325.69
Temporary Labor	3,141.10	7,051.02	32,900.00	1,346.18	3,021.86	14,100.00	-	-	-	47,000.00	36,927.12
Other	18,602.86	951,648.50	1,300,900.00	5,275.11	422,554.71	341,100.00	4,699.08	4,699.08	590,000.00	2,232,000.00	853,097.71
Standby	9,317.47	17,575.49	33,000.00	322.98	561.79	2,000.00	-	-	55,000.00	90,000.00	71,862.72
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	53,847.50	70,566.22	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,654,433.78
Capital Outlay	3,662.50	103,402.08	695,000.00	48,011.44	77,053.96	260,000.00	-	27,244.03	210,000.00	1,165,000.00	957,299.93
Accounting Income Add back	(53,847.50)	(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:	**1,896,750.63**	**5,367,177.30**	**29,053,000.00**	**399,032.87**	**1,502,255.05**	**6,048,000.00**	**1,035,504.65**	**2,954,162.52**	**12,323,000.00**	**47,424,000.00**	**37,600,405.13**
Total Surplus (Deficit):	**$ 1,312,514.13**	**$ 3,340,295.24**	**$ -**	**$ 284,849.65**	**$ 182,460.45**	**$ -**	**$ (122,411.13)**	**$ (298,136.53)**	**$ -**	**$ -**	**$ (3,224,619.16)**

Revenue and Expense Budget-to-Actual by Program
Month Ended September 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	$ 2,122,222.16	$ 5,738,942.48	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 13,298,057.52
Meter Charges	832,614.26	2,497,615.49	9,996,000.00	-	-	-	-	-	-	9,996,000.00	7,498,384.51
Penalties	44,430.09	133,999.50	450,000.00	5,065.32	15,714.84	60,000.00	-	-	-	510,000.00	360,285.66
Wastewater System Charges	-	-	-	499,906.45	1,479,962.91	5,968,000.00	-	-	-	5,968,000.00	4,488,037.09
Wastewater Treatment Charges	-	-	-	-	-	-	913,093.52	2,656,025.99	10,279,000.00	10,279,000.00	7,622,974.01
Other Operating Revenue	209,730.42	332,669.00	42,000.00	178,910.75	189,037.75	-	-	-	1,252,000.00	1,294,000.00	772,293.25
Non Operating Revenue	267.83	4,246.07	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	335,753.93
Revenue Total:	**3,209,264.76**	**8,707,472.54**	**29,053,000.00**	**683,882.52**	**1,684,715.50**	**6,048,000.00**	**913,093.52**	**2,656,025.99**	**12,323,000.00**	**47,424,000.00**	**34,375,785.97**
1000 - Governing Board	55,403.16	42,073.17	254,800.00	23,305.15	17,348.58	109,200.00	-	-	-	364,000.00	304,578.25
2000 - General Administration	70,901.39	182,610.81	959,000.00	29,483.75	76,456.62	411,000.00	-	-	-	1,370,000.00	1,110,932.57
2100 - Human Resources	50,971.49	1,146,798.56	1,702,400.00	20,502.19	489,505.29	564,600.00	4,699.08	4,699.08	590,000.00	2,857,000.00	1,215,997.07
2200 - Public Affairs	79,055.32	164,914.33	904,400.00	40,687.33	85,909.95	387,600.00	-	-	-	1,292,000.00	1,041,175.72
2300 - Conservation	58,912.10	(272,211.97)	689,000.00	-	-	-	-	-	-	689,000.00	961,211.97
3000 - Finance & Accounting	73,577.36	184,720.82	940,800.00	31,489.99	79,051.43	403,200.00	-	-	-	1,344,000.00	1,080,227.75
3200 - Information Technology	62,521.42	282,562.38	1,205,400.00	26,794.86	121,097.78	516,600.00	-	-	-	1,722,000.00	1,318,339.84
3300 - Customer Service	147,270.61	402,369.04	1,304,100.00	62,838.18	171,565.72	558,900.00	-	-	-	1,863,000.00	1,289,065.24
3400 - Meter Services	24,564.23	74,540.71	292,000.00	-	-	-	-	-	-	292,000.00	217,459.29
4000 - Engineering	65,618.23	147,423.33	999,600.00	24,608.02	46,260.33	428,400.00	-	-	-	1,428,000.00	1,234,316.34
5000 - Water Production	564,431.07	989,133.35	5,992,000.00	-	-	-	-	-	-	5,992,000.00	5,002,866.65
5100 - Water Treatment	80,141.71	301,331.04	1,082,000.00	-	-	-	-	-	-	1,082,000.00	780,668.96
5200 - Water Quality	40,529.79	113,049.62	546,000.00	-	-	-	-	-	-	546,000.00	432,950.38
6000 - Maintenance Administration	37,748.20	145,843.02	418,500.00	3,930.89	15,573.55	46,500.00	-	-	-	465,000.00	303,583.43
6100 - Water Maintenance	355,411.20	899,079.85	2,826,000.00	-	-	-	-	-	-	2,826,000.00	1,926,920.15
6200 - Wastewater Collection	-	-	-	53,911.03	145,382.03	867,000.00	-	-	-	867,000.00	721,617.97
6300 - Water Reclamation	-	-	-	-	-	-	969,236.20	2,655,057.60	9,896,000.00	9,896,000.00	7,240,942.40
7000 - Facilities Maintenance	71,762.42	302,669.76	1,011,000.00	21,684.22	153,574.32	405,000.00	61,569.37	267,161.81	607,000.00	2,023,000.00	1,299,594.11
7100 - Fleet Maintenance	54,268.43	151,553.04	608,000.00	11,785.82	23,475.49	152,000.00	-	-	-	760,000.00	584,971.47
8000 - Capital	3,662.50	108,716.44	7,318,000.00	48,011.44	77,053.96	1,198,000.00	-	27,244.03	1,230,000.00	9,746,000.00	9,532,985.57
Total Surplus (Deficit):	**$ 1,312,514.13**	**$ 3,340,295.24**	**$ -**	**$ 284,849.65**	**$ 182,460.45**	**$ -**	**$ (122,411.13)**	**$ (298,136.53)**	**$ -**	**$ -**	**$ (3,224,619.16)**

Program Expense Detail Budget-to-Actual
Month Ended September 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	$ 2,122,222.16	$ 5,738,942.48	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 13,298,057.52
Meter Charges	832,614.26	2,497,615.49	9,996,000.00	-	-	-	-	-	-	9,996,000.00	7,498,384.51
Penalties	44,430.09	133,999.50	450,000.00	5,065.32	15,714.84	60,000.00	-	-	-	510,000.00	360,285.66
Wastewater System Charges	-	-	-	499,906.45	1,479,962.91	5,968,000.00	-	-	-	5,968,000.00	4,488,037.09
Wastewater Treatment Charges	-	-	-	-	-	-	913,093.52	2,656,025.99	10,279,000.00	10,279,000.00	7,622,974.01
Other Operating Revenue	209,730.42	332,669.00	42,000.00	178,910.75	189,037.75	-	-	-	1,252,000.00	1,294,000.00	772,293.25
Non Operating Revenue	267.83	4,246.07	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	335,753.93
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**3,209,264.76**	**8,707,472.54**	**29,053,000.00**	**683,882.52**	**1,684,715.50**	**6,048,000.00**	**913,093.52**	**2,656,025.99**	**12,323,000.00**	**47,424,000.00**	**34,375,785.97**
Program: 1000 - Governing Board											
Labor	$ 7,111.13	$ 20,183.64	$ 98,000.00	$ 3,047.62	$ 8,650.11	$ 42,000.00	$ -	$ -	$ -	$ 140,000.00	$ 111,166.25
Benefits	4,171.42	12,426.34	63,000.00	1,787.73	5,325.45	27,000.00	-	-	-	90,000.00	72,248.21
Materials and Supplies	-	56.13	2,100.00	-	24.05	900.00	-	-	-	3,000.00	2,919.82
Contract Services	43,096.19	3,367.57	77,700.00	18,469.80	1,443.25	33,300.00	-	-	-	111,000.00	106,189.18
Professional Development	1,024.42	6,039.49	14,000.00	-	1,905.72	6,000.00	-	-	-	20,000.00	12,054.79
Program: 1000 - Governing Board Total:	**55,403.16**	**42,073.17**	**254,800.00**	**23,305.15**	**17,348.58**	**109,200.00**	**-**	**-**	**-**	**364,000.00**	**304,578.25**
Program: 2000 - General Administration											
Labor	44,539.04	89,086.32	417,900.00	19,088.16	38,179.88	179,100.00	-	-	-	597,000.00	469,733.80
Temporary Labor	1,364.50	3,661.62	21,000.00	584.78	1,569.26	9,000.00	-	-	-	30,000.00	24,769.12
Overtime	200.50	538.85	2,800.00	85.94	230.96	1,200.00	-	-	-	4,000.00	3,230.19
Benefits	9,671.33	53,841.84	184,800.00	3,242.29	21,269.87	79,200.00	-	-	-	264,000.00	188,888.29
Materials and Supplies	63.55	725.38	4,900.00	27.25	310.90	2,100.00	-	-	-	7,000.00	5,963.72
Contract Services	14,717.42	29,231.04	217,000.00	6,307.46	12,527.57	93,000.00	-	-	-	310,000.00	268,241.39
Utilities	117.28	351.83	2,800.00	50.26	150.78	1,200.00	-	-	-	4,000.00	3,497.39
Professional Development	227.77	5,173.93	107,800.00	97.61	2,217.40	46,200.00	-	-	-	154,000.00	146,608.67
Program: 2000 - General Administration Total:	**70,901.39**	**182,610.81**	**959,000.00**	**29,483.75**	**76,456.62**	**411,000.00**	**-**	**-**	**-**	**1,370,000.00**	**1,110,932.57**
Program: 2100 - Human Resources											
Labor	26,222.01	52,661.02	230,300.00	11,237.99	22,568.99	98,700.00	-	-	-	329,000.00	253,769.99
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	215.42	291.45	2,100.00	92.31	124.89	900.00	-	-	-	3,000.00	2,583.66
Benefits	6,759.73	77,802.63	139,300.00	2,896.92	33,343.84	59,700.00	-	-	-	199,000.00	87,853.53
Materials and Supplies	586.02	786.29	4,900.00	251.15	336.97	2,100.00	-	-	-	7,000.00	5,876.74
Contract Services	1,706.00	20,768.06	109,200.00	731.13	8,900.56	46,800.00	-	-	-	156,000.00	126,331.38
Utilities	41.02	124.86	700.00	17.58	53.51	300.00	-	-	-	1,000.00	821.63
Professional Development	-	5,270.59	39,200.00	-	1,621.82	16,800.00	-	-	-	56,000.00	49,107.59
Other	15,441.29	989,093.66	1,176,700.00	5,275.11	422,554.71	339,300.00	4,699.08	4,699.08	590,000.00	2,106,000.00	689,652.55
Program: 2100 - Human Resources Total:	**50,971.49**	**1,146,798.56**	**1,702,400.00**	**20,502.19**	**489,505.29**	**564,600.00**	**4,699.08**	**4,699.08**	**590,000.00**	**2,857,000.00**	**1,215,997.07**
Program: 2200 - Public Affairs											
Labor	38,500.61	77,001.22	300,300.00	16,500.23	33,000.44	128,700.00	-	-	-	429,000.00	318,998.34
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	265.68	580.31	11,900.00	113.86	248.68	5,100.00	-	-	-	17,000.00	16,171.01
Benefits	8,072.12	36,233.83	88,900.00	3,459.32	15,528.42	38,100.00	-	-	-	127,000.00	75,237.75
Materials and Supplies	1,266.72	2,727.64	58,800.00	542.89	1,169.00	25,200.00	-	-	-	84,000.00	80,103.36
Contract Services	30,758.59	46,979.77	385,700.00	19,988.92	35,367.02	165,300.00	-	-	-	551,000.00	468,653.21
Utilities	191.60	583.99	33,600.00	82.11	250.27	14,400.00	-	-	-	48,000.00	47,165.74
Professional Development	-	807.57	25,200.00	-	346.12	10,800.00	-	-	-	36,000.00	34,846.31
Program: 2200 - Public Affairs Total:	**79,055.32**	**164,914.33**	**904,400.00**	**40,687.33**	**85,909.95**	**387,600.00**	**-**	**-**	**-**	**1,292,000.00**	**1,041,175.72**
Program: 2300 - Conservation											
Labor	12,768.00	25,536.00	107,000.00	-	-	-	-	-	-	107,000.00	81,464.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	239.40	239.40	7,000.00	-	-	-	-	-	-	7,000.00	6,760.60
Benefits	3,386.21	6,767.25	42,000.00	-	-	-	-	-	-	42,000.00	35,232.75
Materials and Supplies	55.92	175.48	26,000.00	-	-	-	-	-	-	26,000.00	25,824.52
Contract Services	39,281.00	(271,071.31)	346,000.00	-	-	-	-	-	-	346,000.00	617,071.31
Utilities	-	62.47	26,000.00	-	-	-	-	-	-	26,000.00	25,937.53
Professional Development	20.00	3,770.00	15,000.00	-	-	-	-	-	-	15,000.00	11,230.00
Other	3,161.57	(37,691.26)	120,000.00	-	-	-	-	-	-	120,000.00	157,691.26
Program: 2300 - Conservation Total:	**58,912.10**	**(272,211.97)**	**689,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**689,000.00**	**961,211.97**
Program: 3000 - Finance & Accounting											
Labor	50,316.60	99,839.14	542,500.00	21,564.23	42,772.52	232,500.00	-	-	-	775,000.00	632,388.34
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	419.02	800.82	9,100.00	179.58	343.21	3,900.00	-	-	-	13,000.00	11,855.97
Benefits	12,878.37	113,175.77	261,800.00	5,495.44	48,467.72	112,200.00	-	-	-	374,000.00	212,356.51
Materials and Supplies	544.51	561.17	4,900.00	233.38	240.52	2,100.00	-	-	-	7,000.00	6,198.31
Contract Services	9,231.97	(31,242.23)	98,700.00	3,937.27	(13,417.38)	42,300.00	-	-	-	141,000.00	185,659.61
Utilities	151.89	317.27	2,800.00	65.09	135.97	1,200.00	-	-	-	4,000.00	3,546.76
Professional Development	35.00	1,187.35	21,000.00	15.00	508.87	9,000.00	-	-	-	30,000.00	28,303.78
Other	-	81.53	-	-	-	-	-	-	-	-	(81.53)
Program: 3000 - Finance & Accounting Total:	**73,577.36**	**184,720.82**	**940,800.00**	**31,489.99**	**79,051.43**	**403,200.00**	**-**	**-**	**-**	**1,344,000.00**	**1,080,227.75**

Program Expense Detail Budget-to-Actual
Month Ended September 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	32,118.27	65,138.14	303,100.00	13,764.94	27,916.27	129,900.00	-	-	-	433,000.00	339,945.59
Temporary Labor	1,776.60	3,389.40	11,900.00	761.40	1,452.60	5,100.00	-	-	-	17,000.00	12,158.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	9,084.04	102,722.62	181,300.00	3,893.15	44,023.67	77,700.00	-	-	-	259,000.00	112,253.71
Materials and Supplies	6,393.76	16,539.24	49,000.00	2,740.19	7,088.24	21,000.00	-	-	-	70,000.00	46,372.52
Contract Services	12,004.03	89,109.32	648,200.00	5,144.59	38,189.71	277,800.00	-	-	-	926,000.00	798,700.97
Utilities	1,144.72	3,963.32	8,400.00	490.59	1,698.57	3,600.00	-	-	-	12,000.00	6,338.11
Professional Development	-	1,700.34	3,500.00	-	728.72	1,500.00	-	-	-	5,000.00	2,570.94
Program: 3200 - Information Technology Total:	**62,521.42**	**282,562.38**	**1,205,400.00**	**26,794.86**	**121,097.78**	**516,600.00**	**-**	**-**	**-**	**1,722,000.00**	**1,318,339.84**
Program: 3300 - Customer Service											
Labor	47,812.96	96,661.83	433,300.00	20,491.25	41,426.39	185,700.00	-	-	-	619,000.00	480,911.78
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	977.80	1,781.85	4,900.00	419.06	763.66	2,100.00	-	-	-	7,000.00	4,454.49
Benefits	13,701.73	86,383.59	217,000.00	5,871.90	37,020.98	93,000.00	-	-	-	310,000.00	186,595.43
Materials and Supplies	-	36.13	4,900.00	-	15.49	2,100.00	-	-	-	7,000.00	6,948.38
Contract Services	66,586.76	195,272.31	515,200.00	28,537.19	83,688.12	220,800.00	-	-	-	736,000.00	457,039.57
Utilities	18,191.36	22,031.81	112,700.00	7,518.78	8,635.25	48,300.00	-	-	-	161,000.00	130,332.94
Professional Development	-	36.95	11,900.00	-	15.83	5,100.00	-	-	-	17,000.00	16,947.22
Other	-	164.57	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,835.43
Program: 3300 - Customer Service Total:	**147,270.61**	**402,369.04**	**1,304,100.00**	**62,838.18**	**171,565.72**	**558,900.00**	**-**	**-**	**-**	**1,863,000.00**	**1,289,065.24**
Program: 3400 - Meter Services											
Labor	18,811.21	37,622.42	173,000.00	-	-	-	-	-	-	173,000.00	135,377.58
Overtime	-	-	6,000.00	-	-	-	-	-	-	6,000.00	6,000.00
Benefits	5,507.02	36,448.92	101,000.00	-	-	-	-	-	-	101,000.00	64,551.08
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	121.55	227.32	7,000.00	-	-	-	-	-	-	7,000.00	6,772.68
Utilities	124.45	242.05	1,000.00	-	-	-	-	-	-	1,000.00	757.95
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**24,564.23**	**74,540.71**	**292,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**292,000.00**	**217,459.29**
Program: 4000 - Engineering											
Labor	46,336.63	92,848.27	438,900.00	19,858.57	39,792.13	188,100.00	-	-	-	627,000.00	494,359.60
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	8,972.32	17,987.81	107,100.00	3,845.09	7,708.83	45,900.00	-	-	-	153,000.00	127,303.36
Materials and Supplies	116.50	116.50	13,300.00	49.92	49.92	5,700.00	-	-	-	19,000.00	18,833.58
Contract Services	9,669.10	23,927.10	296,100.00	780.00	(2,029.00)	126,900.00	-	-	-	423,000.00	401,101.90
Utilities	523.68	12,491.11	131,600.00	74.44	715.94	56,400.00	-	-	-	188,000.00	174,792.95
Professional Development	-	52.54	10,500.00	-	22.51	4,500.00	-	-	-	15,000.00	14,924.95
Program: 4000 - Engineering Total:	**65,618.23**	**147,423.33**	**999,600.00**	**24,608.02**	**46,260.33**	**428,400.00**	**-**	**-**	**-**	**1,428,000.00**	**1,234,316.34**
Program: 5000 - Water Production											
Labor	86,566.92	175,843.27	790,000.00	-	-	-	-	-	-	790,000.00	614,156.73
Overtime	6,886.54	16,787.62	46,000.00	-	-	-	-	-	-	46,000.00	29,212.38
Standby	4,530.81	9,118.93	15,000.00	-	-	-	-	-	-	15,000.00	5,881.07
Benefits	22,211.83	190,609.12	400,000.00	-	-	-	-	-	-	400,000.00	209,390.88
Water Supply	-	271.39	768,000.00	-	-	-	-	-	-	768,000.00	767,728.61
Materials and Supplies	18,439.50	64,625.56	335,000.00	-	-	-	-	-	-	335,000.00	270,374.44
Contract Services	104,026.13	126,456.35	528,000.00	-	-	-	-	-	-	528,000.00	401,543.65
Utilities	319,179.34	401,918.94	3,099,000.00	-	-	-	-	-	-	3,099,000.00	2,697,081.06
Professional Development	2,590.00	3,502.17	11,000.00	-	-	-	-	-	-	11,000.00	7,497.83
Program: 5000 - Water Production Total:	**564,431.07**	**989,133.35**	**5,992,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**5,992,000.00**	**5,002,866.65**
Program: 5100 - Water Treatment											
Labor	31,531.20	63,062.40	273,000.00	-	-	-	-	-	-	273,000.00	209,937.60
Overtime	3,443.45	8,205.80	39,000.00	-	-	-	-	-	-	39,000.00	30,794.20
Benefits	8,598.16	95,159.11	164,000.00	-	-	-	-	-	-	164,000.00	68,840.89
Materials and Supplies	15,334.71	63,936.04	200,000.00	-	-	-	-	-	-	200,000.00	136,063.96
Contract Services	2,574.36	4,282.08	224,000.00	-	-	-	-	-	-	224,000.00	219,717.92
Utilities	18,659.83	66,685.61	182,000.00	-	-	-	-	-	-	182,000.00	115,314.39
Program: 5100 - Water Treatment Total:	**80,141.71**	**301,331.04**	**1,082,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,082,000.00**	**780,668.96**
Program: 5200 - Water Quality											
Labor	24,033.60	44,890.80	223,000.00	-	-	-	-	-	-	223,000.00	178,109.20
Overtime	792.90	792.90	12,000.00	-	-	-	-	-	-	12,000.00	11,207.10
Benefits	4,136.53	43,537.40	107,000.00	-	-	-	-	-	-	107,000.00	63,462.60
Materials and Supplies	740.96	2,591.46	25,000.00	-	-	-	-	-	-	25,000.00	22,408.54
Contract Services	10,825.80	21,052.06	170,000.00	-	-	-	-	-	-	170,000.00	148,947.94
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:	**40,529.79**	**113,049.62**	**546,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**546,000.00**	**432,950.38**

Program Expense Detail Budget-to-Actual
Month Ended September 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	22,112.81	44,225.63	195,300.00	2,436.10	4,872.19	21,700.00	-	-	-	217,000.00	167,902.18
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	-	-	-	2,000.00	2,000.00
Standby	4,786.66	8,456.56	18,000.00	322.98	561.79	2,000.00	-	-	-	20,000.00	10,981.65
Benefits	7,851.85	72,004.40	142,200.00	838.84	7,919.30	15,800.00	-	-	-	158,000.00	78,076.30
Materials and Supplies	-	55.25	2,700.00	-	6.14	300.00	-	-	-	3,000.00	2,938.61
Contract Services	423.29	579.48	900.00	47.01	64.37	100.00	-	-	-	1,000.00	356.15
Utilities	2,186.71	7,334.93	36,900.00	242.97	815.00	4,100.00	-	-	-	41,000.00	32,850.07
Professional Development	386.88	13,186.77	20,700.00	42.99	1,334.76	2,300.00	-	-	-	23,000.00	8,478.47
Program: 6000 - Maintenance Administration Total:	**37,748.20**	**145,843.02**	**418,500.00**	**3,930.89**	**15,573.55**	**46,500.00**	**-**	**-**	**-**	**465,000.00**	**303,583.43**
Program: 6100 - Water Maintenance											
Labor	128,236.52	252,964.44	914,000.00	-	-	-	-	-	-	914,000.00	661,035.56
Overtime	47,890.52	91,484.33	219,000.00	-	-	-	-	-	-	219,000.00	127,515.67
Benefits	40,232.86	218,747.12	620,000.00	-	-	-	-	-	-	620,000.00	401,252.88
Materials and Supplies	58,170.37	166,598.63	471,000.00	-	-	-	-	-	-	471,000.00	304,401.37
Contract Services	80,880.93	169,285.33	602,000.00	-	-	-	-	-	-	602,000.00	432,714.67
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	**355,411.20**	**899,079.85**	**2,826,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**2,826,000.00**	**1,926,920.15**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	41,374.44	82,748.88	371,000.00	-	-	-	371,000.00	288,251.12
Overtime	-	-	-	374.18	2,912.80	9,000.00	-	-	-	9,000.00	6,087.20
Benefits	-	-	-	10,765.34	51,672.86	174,000.00	-	-	-	174,000.00	122,327.14
Materials and Supplies	-	-	-	976.36	2,527.55	36,000.00	-	-	-	36,000.00	33,472.45
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	420.71	5,519.94	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,338,519.94)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**53,911.03**	**145,382.03**	**867,000.00**	**-**	**-**	**-**	**867,000.00**	**721,617.97**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	84,011.54	168,360.19	939,000.00	939,000.00	770,639.81
Overtime	-	-	-	-	-	-	490.50	1,541.48	25,000.00	25,000.00	23,458.52
Standby	-	-	-	-	-	-	-	-	55,000.00	55,000.00	55,000.00
Benefits	-	-	-	-	-	-	23,367.51	165,260.39	456,000.00	456,000.00	290,739.61
Materials and Supplies	-	-	-	-	-	-	7,048.72	5,624.27	734,000.00	734,000.00	728,375.73
Contract Services	-	-	-	-	-	-	829,804.88	2,251,443.57	5,646,000.00	5,646,000.00	3,394,556.43
Utilities	-	-	-	-	-	-	24,513.05	61,124.56	2,021,000.00	2,021,000.00	1,959,875.44
Professional Development	-	-	-	-	-	-	-	1,703.14	20,000.00	20,000.00	18,296.86
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**969,236.20**	**2,655,057.60**	**9,896,000.00**	**9,896,000.00**	**7,240,942.40**
Program: 7000 - Facilities Maintenance											
Labor	12,298.10	24,596.18	109,500.00	4,919.15	9,838.38	43,800.00	7,378.76	14,757.46	65,700.00	219,000.00	169,807.98
Overtime	496.52	1,991.04	7,000.00	198.61	796.41	2,800.00	297.89	1,194.58	4,200.00	14,000.00	10,017.97
Benefits	3,639.21	26,122.75	61,500.00	1,455.46	10,448.68	24,600.00	2,182.98	15,672.43	36,900.00	123,000.00	70,756.14
Materials and Supplies	1,772.77	9,788.69	29,000.00	384.18	2,839.37	11,600.00	2,021.10	9,901.75	17,400.00	58,000.00	35,470.19
Contract Services	32,940.45	209,109.93	621,500.00	11,427.30	124,438.00	248,600.00	44,472.87	201,626.33	372,900.00	1,243,000.00	707,825.74
Utilities	20,615.37	31,061.17	181,500.00	3,299.52	5,213.48	72,600.00	5,215.77	24,009.26	108,900.00	363,000.00	302,716.09
Professional Development	-	-	1,000.00	-	-	1,000.00	-	-	1,000.00	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**71,762.42**	**302,669.76**	**1,011,000.00**	**21,684.22**	**153,574.32**	**405,000.00**	**61,569.37**	**267,161.81**	**607,000.00**	**2,023,000.00**	**1,299,594.11**
Program: 7100 - Fleet Maintenance											
Labor	9,354.96	18,709.92	80,000.00	1,039.44	2,078.88	20,000.00	-	-	-	100,000.00	79,211.20
Overtime	643.16	1,637.13	2,400.00	71.46	181.90	600.00	-	-	-	3,000.00	1,180.97
Benefits	2,764.42	5,532.69	32,800.00	307.13	614.67	8,200.00	-	-	-	41,000.00	34,852.64
Materials and Supplies	10,009.27	45,379.09	96,000.00	2,493.61	7,626.28	24,000.00	-	-	-	120,000.00	66,994.63
Contract Services	16,218.01	34,832.31	200,800.00	4,054.52	5,733.30	50,200.00	-	-	-	251,000.00	210,434.39
Utilities	15,278.61	45,461.90	192,800.00	3,819.66	7,240.46	48,200.00	-	-	-	241,000.00	188,297.64
Professional Development	-	-	3,200.00	-	-	800.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	**54,268.43**	**151,553.04**	**608,000.00**	**11,785.82**	**23,475.49**	**152,000.00**	**-**	**-**	**-**	**760,000.00**	**584,971.47**
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	53,847.50	70,566.22	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,654,433.78
Capital Outlay	3,662.50	103,402.08	695,000.00	48,011.44	77,053.96	260,000.00	-	27,244.03	210,000.00	1,165,000.00	957,299.93
Accounting Income Add back	(53,847.50)	(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:	**3,662.50**	**108,716.44**	**7,318,000.00**	**48,011.44**	**77,053.96**	**1,198,000.00**	**-**	**27,244.03**	**1,230,000.00**	**9,746,000.00**	**9,532,985.57**
Total Surplus (Deficit):	**$ 1,312,514.13**	**$ 3,340,295.24**	**$ -**	**$ 284,849.65**	**$ 182,460.45**	**$ -**	**$ (122,411.13)**	**$ (298,136.53)**	**$ -**	**$ -**	**$ (3,224,619.16)**