Combining Schedule of Net Position
As of April 30, 2024
Unaudited

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 6,729,059.92	$ 5,629,363.87	$ 1,002,516.93	$ 13,360,940.72
Investments	7,966,899.26	1,616,255.46	-	9,583,154.72
Accounts Receivable, Net	3,851,904.09	311,471.60	548,409.10	4,711,784.79
Other Receivables	8,711,814.22	-	-	8,711,814.22
Due from Reclamation Fund	-	4,133,715.17	-	4,133,715.17
Due from Other Governments	-	-	2,780,644.48	2,780,644.48
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:	29,195,886.98	11,738,933.06	4,331,570.51	45,266,390.55
Non-Current Assets:				
Restricted Cash and Cash Equivalents	6,814,404.81	3,379,934.17	7,800,000.00	17,994,338.98
Capital Assets not being Depreciated	18,117,764.02	17,995,394.14	167,071,475.89	203,184,634.05
Capital Assets, Net	100,769,578.86	16,997,047.78	-	117,766,626.64
Total Non-Current Assets:	125,701,747.69	38,372,376.09	174,871,475.89	338,945,599.67
Total Assets:	154,897,634.67	50,111,309.15	179,203,046.40	384,211,990.22
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:	**160,434,283.00**	**51,930,704.27**	**179,203,046.40**	**391,568,033.67**
Current Liabilities:				
Accounts Payable and Accrued Expenses	-	29,842.00	-	29,842.00
Due to Sewer Fund	-	-	4,133,715.17	4,133,715.17
Accrued Payroll and Benefits	3,311.06	-	-	3,311.06
Customer Service Deposits	1,436,631.75	-	-	1,436,631.75
Construction Advances and Retentions	119,524.14	3,010,696.98	8,424,576.48	11,554,797.60
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:	2,405,494.43	3,178,155.78	12,623,324.65	18,206,974.86
Non-Current Liabilities:				
Compensated Absences, less current portion	224,953.73	53,555.35	53,499.48	332,008.56
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:	43,416,309.15	8,108,605.30	163,151,073.48	214,675,987.93
Total Liabilities:	45,821,803.58	11,286,761.08	175,774,398.13	232,882,962.79
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	1,589,671.06	336,902.07	-	1,926,573.13
Total Liabilities and Deferred Inflows of Resources:	**47,411,474.64**	**11,623,663.15**	**175,774,398.13**	**234,809,535.92**
Equity:				
Equity	105,340,469.37	38,679,547.28	3,008,522.25	147,028,538.90
Total Beginning Equity:	**105,340,469.37**	**38,679,547.28**	**3,008,522.25**	**147,028,538.90**
Total Revenue	24,805,269.57	5,593,059.02	9,259,848.94	39,658,177.53
Total Expense	17,122,930.58	3,965,565.18	8,839,722.92	29,928,218.68
Revenues Over/Under Expenses	**7,682,338.99**	**1,627,493.84**	**420,126.02**	**9,729,958.85**
Total Equity and Current Surplus (Deficit):	**113,022,808.36**	**40,307,041.12**	**3,428,648.27**	**156,758,497.75**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 160,434,283.00**	**$ 51,930,704.27**	**$ 179,203,046.40**	**$ 391,568,033.67**

Revenue and Expense Budget-to-Actual by Category
Month Ended April 30, 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	$ 918,644.16	$ 14,429,519.98	$ 17,695,000.00	$ -	$ -	$ -	$ -	$ -	$ 332,000.00	$ 18,027,000.00	$ 3,597,480.02
Meter Charges	859,533.90	8,410,180.43	10,096,000.00	-	-	-	-	-	-	10,096,000.00	1,685,819.57
Penalties	53,535.64	484,342.22	450,000.00	5,851.70	51,377.34	60,000.00	-	-	-	510,000.00	(25,719.56)
Wastewater System Charges	-	-	-	519,253.46	4,987,053.77	5,968,000.00	-	-	-	5,968,000.00	980,946.23
Wastewater Treatment Charges	-	-	-	-	-	-	897,844.31	8,784,605.65	10,379,000.00	10,379,000.00	1,594,394.35
Other Operating Revenue	301,309.06	1,192,287.42	42,000.00	(192,500.94)	364,151.18	-	333,723.50	391,378.50	500,000.00	542,000.00	(1,405,817.10)
Non Operating Revenue	129,718.01	288,939.52	420,000.00	44,969.58	190,476.73	20,000.00	32,802.75	83,864.79	100,000.00	540,000.00	(23,281.04)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,262,740.77**	**24,805,269.57**	**28,703,000.00**	**377,573.80**	**5,593,059.02**	**6,048,000.00**	**1,264,370.56**	**9,259,848.94**	**11,311,000.00**	**46,062,000.00**	**6,403,822.47**
Expense by Category											
Labor	435,169.50	4,486,049.06	5,725,500.00	118,596.41	1,252,821.25	1,638,500.00	60,439.72	606,748.59	750,000.00	8,114,000.00	1,768,381.10
Temporary Labor	1,058.40	15,089.82	32,900.00	453.60	6,467.06	14,100.00	-	-	-	47,000.00	25,443.12
Benefits	152,410.29	2,303,007.38	2,940,400.00	38,051.35	571,967.83	768,600.00	21,432.51	307,828.13	404,000.00	4,113,000.00	930,196.66
Contract Services	381,278.49	3,541,193.47	5,254,400.00	103,663.55	1,174,621.23	1,632,600.00	42,325.32	6,391,736.33	7,346,000.00	14,233,000.00	3,125,448.97
Professional Development	270.07	180,262.26	309,000.00	81.00	56,035.06	112,000.00	-	7,879.57	20,000.00	441,000.00	196,823.11
Overtime	35,419.87	436,129.53	473,800.00	1,582.93	20,842.86	27,200.00	32,437.53	108,185.37	50,000.00	551,000.00	(14,157.76)
Materials and Supplies	68,405.80	1,368,598.39	1,617,600.00	7,196.06	127,089.72	155,400.00	28,233.30	192,454.99	618,000.00	2,391,000.00	702,856.90
Utilities	75,555.76	2,444,057.57	4,043,600.00	19,288.89	162,500.90	254,400.00	177,368.80	540,386.22	1,538,000.00	5,836,000.00	2,689,055.31
Temporary Labor	1,058.40	15,089.82	32,900.00	453.60	6,467.06	14,100.00	-	-	-	47,000.00	25,443.12
Other	22,314.56	1,264,536.50	1,263,900.00	4,488.83	369,392.69	341,100.00	2,390.45	604,449.52	380,000.00	1,985,000.00	(253,378.71)
Standby	7,407.76	74,528.00	33,000.00	171.42	2,489.76	2,000.00	40.00	120.00	55,000.00	90,000.00	12,862.24
Water Supply	-	410,657.61	768,000.00	-	-	-	-	-	-	768,000.00	357,342.39
Debt Service	-	1,912,356.24	3,103,000.00	-	224,421.50	273,000.00	-	-	-	3,376,000.00	1,239,222.26
Capital Improvement	92,928.37	881,230.82	2,695,000.00	-	-	300,000.00	-	-	-	2,995,000.00	2,113,769.18
Capital Outlay	17,423.44	330,025.50	670,000.00	2,002.50	190,159.01	285,000.00	-	79,934.20	150,000.00	1,105,000.00	504,881.29
Accounting Income Add back	(92,928.37)	(2,539,881.39)	-	-	(199,710.75)	-	-	-	-	-	2,739,592.14
Transfer to Reserves	-	-	(260,000.00)	-	-	230,000.00	-	-	-	(30,000.00)	(30,000.00)
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	**1,197,772.34**	**17,122,930.58**	**28,703,000.00**	**296,030.14**	**3,965,565.18**	**6,048,000.00**	**364,667.63**	**8,839,722.92**	**11,311,000.00**	**46,062,000.00**	**16,133,781.32**
Total Surplus (Deficit):	**$ 1,064,968.43**	**$ 7,682,338.99**	**$ -**	**$ 81,543.66**	**$ 1,627,493.84**	**$ -**	**$ 899,702.93**	**$ 420,126.02**	**$ -**	**$ -**	**$ (9,729,958.85)**

Revenue and Expense Budget-to-Actual by Program
Month Ended April 30, 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	$ 918,644.16	$ 14,429,519.98	$ 17,695,000.00	$ -	$ -	$ -	$ -	$ -	$ 332,000.00	$ 18,027,000.00	$ 3,597,480.02
Meter Charges	859,533.90	8,410,180.43	10,096,000.00	-	-	-	-	-	-	10,096,000.00	1,685,819.57
Penalties	53,535.64	484,342.22	450,000.00	5,851.70	51,377.34	60,000.00	-	-	-	510,000.00	(25,719.56)
Wastewater System Charges	-	-	-	519,253.46	4,987,053.77	5,968,000.00	-	-	-	5,968,000.00	980,946.23
Wastewater Treatment Charges	-	-	-	-	-	-	897,844.31	8,784,605.65	10,379,000.00	10,379,000.00	1,594,394.35
Other Operating Revenue	301,309.06	1,192,287.42	42,000.00	(192,500.94)	364,151.18	-	333,723.50	391,378.50	500,000.00	542,000.00	(1,405,817.10)
Non Operating Revenue	129,718.01	288,939.52	420,000.00	44,969.58	190,476.73	20,000.00	32,802.75	83,864.79	100,000.00	540,000.00	(23,281.04)
Revenue Total:	**2,262,740.77**	**24,805,269.57**	**28,703,000.00**	**377,573.80**	**5,593,059.02**	**6,048,000.00**	**1,264,370.56**	**9,259,848.94**	**11,311,000.00**	**46,062,000.00**	**6,403,822.47**
1000 - Governing Board	14,868.32	176,797.77	251,300.00	6,337.37	73,259.00	107,700.00	-	-	-	359,000.00	108,943.23
2000 - General Administration	59,215.14	707,621.13	959,000.00	24,322.35	292,885.47	411,000.00	-	-	-	1,370,000.00	369,493.40
2100 - Human Resources	42,165.11	1,674,214.38	1,722,900.00	17,387.64	542,035.73	568,100.00	2,390.45	604,449.52	380,000.00	2,671,000.00	(149,699.63)
2200 - Public Affairs	73,657.03	587,175.92	868,000.00	33,772.73	308,718.15	372,000.00	-	-	-	1,240,000.00	344,105.93
2300 - Conservation	23,635.82	102,585.98	615,000.00	-	-	-	-	-	-	615,000.00	512,414.02
3000 - Finance & Accounting	46,196.47	621,693.12	900,800.00	19,779.01	266,511.59	403,200.00	-	-	-	1,304,000.00	415,795.29
3200 - Information Technology	83,983.48	789,489.06	1,114,400.00	35,992.93	338,312.62	477,600.00	-	-	-	1,592,000.00	464,198.32
3300 - Customer Service	143,113.20	1,187,123.44	1,424,100.00	59,784.79	503,722.32	623,900.00	-	-	-	2,048,000.00	357,154.24
3400 - Meter Services	18,250.23	207,171.01	292,000.00	-	-	-	-	-	-	292,000.00	84,828.99
4000 - Engineering	45,303.93	575,009.49	908,600.00	18,700.95	201,404.02	389,400.00	-	-	-	1,298,000.00	521,586.49
5000 - Water Production	139,104.89	3,635,444.94	5,942,000.00	-	-	-	-	-	-	5,942,000.00	2,306,555.06
5100 - Water Treatment	138,205.57	1,212,533.58	1,275,000.00	-	-	-	-	-	-	1,275,000.00	62,466.42
5200 - Water Quality	38,198.19	327,783.14	504,000.00	-	-	-	-	-	-	504,000.00	176,216.86
6000 - Maintenance Administration	24,443.92	357,031.62	418,500.00	2,608.10	37,833.52	46,500.00	-	-	-	465,000.00	70,134.86
6100 - Water Maintenance	157,350.18	2,606,487.38	3,246,000.00	-	-	-	-	-	-	3,246,000.00	639,512.62
6200 - Wastewater Collection	-	-	-	32,625.66	557,270.51	801,000.00	-	-	-	801,000.00	243,729.49
6300 - Water Reclamation	-	-	-	-	-	-	361,871.96	8,155,285.99	10,781,000.00	10,781,000.00	2,625,714.01
7000 - Facilities Maintenance	77,241.96	1,248,846.39	1,445,400.00	28,862.24	520,686.95	607,600.00	405.22	53.21	-	2,053,000.00	283,413.45
7100 - Fleet Maintenance	55,415.46	522,191.06	608,000.00	13,853.87	108,055.54	152,000.00	-	-	-	760,000.00	129,753.40
8000 - Capital	17,423.44	583,731.17	6,208,000.00	2,002.50	214,869.76	1,088,000.00	-	79,934.20	150,000.00	7,446,000.00	6,567,464.87
Total Surplus (Deficit):	**$ 1,064,968.43**	**$ 7,682,338.99**	**$ -**	**$ 81,543.66**	**$ 1,627,493.84**	**$ -**	**$ 899,702.93**	**$ 420,126.02**	**$ -**	**$ -**	**$ (9,729,958.85)**

Program Expense Detail Budget-to-Actual
Month Ended April 30, 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	$ 918,644.16	$ 14,429,519.98	$ 17,695,000.00	$ -	$ -	$ -	$ -	$ -	$ 332,000.00	$ 18,027,000.00	$ 3,597,480.02
Meter Charges	859,533.90	8,410,180.43	10,096,000.00	-	-	-	-	-	-	10,096,000.00	1,685,819.57
Penalties	53,535.64	484,342.22	450,000.00	5,851.70	51,377.34	60,000.00	-	-	-	510,000.00	(25,719.56)
Wastewater System Charges	-	-	-	519,253.46	4,987,053.77	5,968,000.00	-	-	-	5,968,000.00	980,946.23
Wastewater Treatment Charges	-	-	-	-	-	-	897,844.31	8,784,605.65	10,379,000.00	10,379,000.00	1,594,394.35
Other Operating Revenue	301,309.06	1,192,287.42	42,000.00	(192,500.94)	364,151.18	-	333,723.50	391,378.50	500,000.00	542,000.00	(1,405,817.10)
Non Operating Revenue	129,718.01	288,939.52	420,000.00	44,969.58	190,476.73	20,000.00	32,802.75	83,864.79	100,000.00	540,000.00	(23,281.04)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,262,740.77**	**24,805,269.57**	**28,703,000.00**	**377,573.80**	**5,593,059.02**	**6,048,000.00**	**1,264,370.56**	**9,259,848.94**	**11,311,000.00**	**46,062,000.00**	**6,403,822.47**
Program: 1000 - Governing Board											
Labor	$ 10,351.84	$ 70,887.05	$ 84,000.00	$ 4,436.50	$ 30,380.04	$ 36,000.00	$ -	$ -	$ -	$ 120,000.00	$ 18,732.91
Benefits	4,277.91	38,077.17	63,000.00	1,833.37	16,318.65	27,000.00	-	-	-	90,000.00	35,604.18
Materials and Supplies	-	968.10	2,100.00	-	414.89	900.00	-	-	-	3,000.00	1,617.01
Contract Services	-	49,105.63	77,700.00	-	21,045.27	33,300.00	-	-	-	111,000.00	40,849.10
Professional Development	238.57	17,759.82	24,500.00	67.50	5,100.15	10,500.00	-	-	-	35,000.00	12,140.03
Program: 1000 - Governing Board Total:	**14,868.32**	**176,797.77**	**251,300.00**	**6,337.37**	**73,259.00**	**107,700.00**	**-**	**-**	**-**	**359,000.00**	**108,943.23**
Program: 2000 - General Administration											
Labor	30,183.17	334,658.86	407,400.00	12,935.63	144,061.88	174,600.00	-	-	-	582,000.00	103,279.26
Temporary Labor	-	3,661.62	21,000.00	-	1,569.26	9,000.00	-	-	-	30,000.00	24,769.12
Overtime	250.63	2,319.59	2,800.00	107.42	994.17	1,200.00	-	-	-	4,000.00	686.24
Benefits	11,361.27	153,591.46	184,800.00	3,813.55	57,124.97	79,200.00	-	-	-	264,000.00	53,283.57
Materials and Supplies	100.55	1,564.94	4,900.00	43.10	670.71	2,100.00	-	-	-	7,000.00	4,764.35
Contract Services	17,170.65	138,677.71	217,000.00	7,358.85	59,433.28	93,000.00	-	-	-	310,000.00	111,889.01
Utilities	117.37	1,063.01	2,800.00	50.30	455.57	1,200.00	-	-	-	4,000.00	2,481.42
Professional Development	31.50	72,083.94	118,300.00	13.50	28,575.63	50,700.00	-	-	-	169,000.00	68,340.43
Program: 2000 - General Administration Total:	**59,215.14**	**707,621.13**	**959,000.00**	**24,322.35**	**292,885.47**	**411,000.00**	**-**	**-**	**-**	**1,370,000.00**	**369,493.40**
Program: 2100 - Human Resources											
Labor	17,626.02	184,814.13	230,300.00	7,553.99	79,205.96	98,700.00	-	-	-	329,000.00	64,979.91
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	456.16	1,888.01	2,100.00	195.49	809.10	900.00	-	-	-	3,000.00	302.89
Benefits	5,233.93	115,965.41	139,300.00	2,243.02	49,698.83	59,700.00	-	-	-	199,000.00	33,335.76
Materials and Supplies	48.67	1,036.13	4,900.00	20.86	444.05	2,100.00	-	-	-	7,000.00	5,519.82
Contract Services	6,691.28	86,279.19	116,200.00	2,867.69	36,976.70	49,800.00	-	-	-	166,000.00	42,744.11
Utilities	41.44	429.52	1,200.00	17.76	184.07	800.00	-	-	-	2,000.00	1,386.41
Professional Development	-	18,919.27	39,200.00	-	5,324.33	16,800.00	-	-	-	56,000.00	31,756.40
Other	12,067.61	1,264,882.72	1,189,700.00	4,488.83	369,392.69	339,300.00	2,390.45	604,449.52	380,000.00	1,909,000.00	(329,724.93)
Program: 2100 - Human Resources Total:	**42,165.11**	**1,674,214.38**	**1,722,900.00**	**17,387.64**	**542,035.73**	**568,100.00**	**2,390.45**	**604,449.52**	**380,000.00**	**2,671,000.00**	**(149,699.63)**
Program: 2200 - Public Affairs											
Labor	26,116.20	268,137.97	300,300.00	11,192.64	115,790.37	128,700.00	-	-	-	429,000.00	45,071.66
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	1,024.64	6,385.84	11,900.00	439.12	2,736.76	5,100.00	-	-	-	17,000.00	7,877.40
Benefits	7,915.96	88,789.09	88,900.00	3,392.39	38,051.31	38,100.00	-	-	-	127,000.00	159.60
Materials and Supplies	3,313.04	19,032.39	55,300.00	2,470.31	9,207.22	23,700.00	-	-	-	79,000.00	50,760.39
Contract Services	29,599.32	187,139.21	362,600.00	13,840.61	135,350.43	155,400.00	-	-	-	518,000.00	195,510.36
Utilities	5,687.87	7,850.28	27,300.00	2,437.66	3,364.39	11,700.00	-	-	-	39,000.00	27,785.33
Professional Development	-	9,841.14	21,700.00	-	4,217.67	9,300.00	-	-	-	31,000.00	16,941.19
Program: 2200 - Public Affairs Total:	**73,657.03**	**587,175.92**	**868,000.00**	**33,772.73**	**308,718.15**	**372,000.00**	**-**	**-**	**-**	**1,240,000.00**	**344,105.93**
Program: 2300 - Conservation											
Labor	8,512.50	89,376.50	107,000.00	-	-	-	-	-	-	107,000.00	17,623.50
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	877.80	3,152.10	7,000.00	-	-	-	-	-	-	7,000.00	3,847.90
Benefits	2,966.23	27,801.93	42,000.00	-	-	-	-	-	-	42,000.00	14,198.07
Materials and Supplies	1,190.02	6,615.28	26,000.00	-	-	-	-	-	-	26,000.00	19,384.72
Contract Services	2,785.74	(29,438.76)	322,000.00	-	-	-	-	-	-	322,000.00	351,438.76
Utilities	30.53	305.76	26,000.00	-	-	-	-	-	-	26,000.00	25,694.24
Professional Development	-	10,111.50	15,000.00	-	-	-	-	-	-	15,000.00	4,888.50
Other	7,273.00	(5,338.33)	70,000.00	-	-	-	-	-	-	70,000.00	75,338.33
Program: 2300 - Conservation Total:	**23,635.82**	**102,585.98**	**615,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**615,000.00**	**512,414.02**
Program: 3000 - Finance & Accounting											
Labor	33,689.07	352,377.59	502,500.00	14,438.14	151,003.15	232,500.00	-	-	-	735,000.00	231,619.26
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	794.76	4,787.77	9,100.00	340.62	2,051.89	3,900.00	-	-	-	13,000.00	6,160.34
Benefits	10,000.71	187,824.80	261,800.00	4,285.85	80,459.50	112,200.00	-	-	-	374,000.00	105,715.70
Materials and Supplies	205.07	2,569.01	4,900.00	87.89	1,101.02	2,100.00	-	-	-	7,000.00	3,329.97
Contract Services	1,360.20	56,358.11	98,700.00	563.66	24,312.79	42,300.00	-	-	-	141,000.00	60,329.10
Utilities	146.66	1,178.60	2,800.00	62.85	505.10	1,200.00	-	-	-	4,000.00	2,316.30
Professional Development	-	16,515.71	21,000.00	-	7,078.14	9,000.00	-	-	-	30,000.00	6,406.15
Other	-	81.53	-	-	-	-	-	-	-	-	(81.53)
Program: 3000 - Finance & Accounting Total:	**46,196.47**	**621,693.12**	**900,800.00**	**19,779.01**	**266,511.59**	**403,200.00**	**-**	**-**	**-**	**1,304,000.00**	**415,795.29**

Program Expense Detail Budget-to-Actual
Month Ended April 30, 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	225,729.43	303,100.00	9,176.64	96,741.00	129,900.00	-	-	-	433,000.00	110,529.57
Temporary Labor	1,058.40	11,428.20	11,900.00	453.60	4,897.80	5,100.00	-	-	-	17,000.00	674.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,090.74	154,403.58	181,300.00	3,038.89	66,172.40	77,700.00	-	-	-	259,000.00	38,424.02
Materials and Supplies	558.93	65,781.11	49,000.00	239.55	28,152.80	21,000.00	-	-	-	70,000.00	(23,933.91)
Contract Services	52,905.70	318,047.77	557,200.00	22,673.88	136,306.22	238,800.00	-	-	-	796,000.00	341,646.01
Utilities	957.54	11,983.53	8,400.00	410.37	5,135.79	3,600.00	-	-	-	12,000.00	(5,119.32)
Professional Development	-	2,115.44	3,500.00	-	906.61	1,500.00	-	-	-	5,000.00	1,977.95
Program: 3200 - Information Technology Total:	**83,983.48**	**789,489.06**	**1,114,400.00**	**35,992.93**	**338,312.62**	**477,600.00**	**-**	**-**	**-**	**1,592,000.00**	**464,198.32**
Program: 3300 - Customer Service											
Labor	32,534.96	339,707.08	433,300.00	13,943.52	145,588.37	185,700.00	-	-	-	619,000.00	133,704.55
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	643.70	5,745.02	4,900.00	275.87	2,462.16	2,100.00	-	-	-	7,000.00	(1,207.18)
Benefits	11,868.59	170,211.28	217,000.00	5,086.39	72,945.90	93,000.00	-	-	-	310,000.00	66,842.82
Materials and Supplies	164.49	1,409.28	4,900.00	70.49	603.96	2,100.00	-	-	-	7,000.00	4,986.76
Contract Services	71,507.63	565,770.97	635,200.00	30,646.16	242,473.23	285,800.00	-	-	-	921,000.00	112,755.80
Utilities	23,419.88	98,166.08	112,700.00	9,762.36	39,133.08	48,300.00	-	-	-	161,000.00	23,700.84
Professional Development	-	1,203.15	11,900.00	-	515.62	5,100.00	-	-	-	17,000.00	15,281.23
Other	2,973.95	4,910.58	4,200.00	-	-	1,800.00	-	-	-	6,000.00	1,089.42
Program: 3300 - Customer Service Total:	**143,113.20**	**1,187,123.44**	**1,424,100.00**	**59,784.79**	**503,722.32**	**623,900.00**	**-**	**-**	**-**	**2,048,000.00**	**357,154.24**
Program: 3400 - Meter Services											
Labor	12,540.80	131,928.42	173,000.00	-	-	-	-	-	-	173,000.00	41,071.58
Overtime	58.79	367.42	6,000.00	-	-	-	-	-	-	6,000.00	5,632.58
Benefits	5,361.44	72,616.43	101,000.00	-	-	-	-	-	-	101,000.00	28,383.57
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	153.18	1,199.72	7,000.00	-	-	-	-	-	-	7,000.00	5,800.28
Utilities	136.02	999.02	1,000.00	-	-	-	-	-	-	1,000.00	0.98
Professional Development	-	60.00	-	-	-	-	-	-	-	-	(60.00)
Program: 3400 - Meter Services Total:	**18,250.23**	**207,171.01**	**292,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**292,000.00**	**84,828.99**
Program: 4000 - Engineering											
Labor	31,007.76	298,790.36	438,900.00	13,289.04	137,055.58	188,100.00	-	-	-	627,000.00	191,154.06
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	7,454.19	68,605.92	107,100.00	3,194.58	29,401.76	45,900.00	-	-	-	153,000.00	54,992.32
Materials and Supplies	84.20	6,274.97	13,300.00	36.08	262.36	5,700.00	-	-	-	19,000.00	12,462.67
Contract Services	6,132.42	127,520.83	275,100.00	2,128.48	10,696.38	117,900.00	-	-	-	393,000.00	254,782.79
Utilities	625.36	69,385.67	61,600.00	52.77	21,867.63	26,400.00	-	-	-	88,000.00	(3,253.30)
Professional Development	-	4,431.74	10,500.00	-	2,120.31	4,500.00	-	-	-	15,000.00	8,447.95
Program: 4000 - Engineering Total:	**45,303.93**	**575,009.49**	**908,600.00**	**18,700.95**	**201,404.02**	**389,400.00**	**-**	**-**	**-**	**1,298,000.00**	**521,586.49**
Program: 5000 - Water Production											
Labor	57,631.11	619,663.18	790,000.00	-	-	-	-	-	-	790,000.00	170,336.82
Overtime	7,168.22	69,413.31	46,000.00	-	-	-	-	-	-	46,000.00	(23,413.31)
Standby	5,225.06	40,119.59	15,000.00	-	-	-	-	-	-	15,000.00	(25,119.59)
Benefits	18,736.70	325,597.77	400,000.00	-	-	-	-	-	-	400,000.00	74,402.23
Water Supply	-	410,657.61	768,000.00	-	-	-	-	-	-	768,000.00	357,342.39
Materials and Supplies	8,149.18	176,951.49	285,000.00	-	-	-	-	-	-	285,000.00	108,048.51
Contract Services	41,041.85	247,513.65	528,000.00	-	-	-	-	-	-	528,000.00	280,486.35
Utilities	1,152.77	1,739,114.32	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,359,885.68
Professional Development	-	6,414.02	11,000.00	-	-	-	-	-	-	11,000.00	4,585.98
Program: 5000 - Water Production Total:	**139,104.89**	**3,635,444.94**	**5,942,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**5,942,000.00**	**2,306,555.06**
Program: 5100 - Water Treatment											
Labor	21,020.80	220,843.40	273,000.00	-	-	-	-	-	-	273,000.00	52,156.60
Overtime	2,568.59	23,890.37	39,000.00	-	-	-	-	-	-	39,000.00	15,109.63
Benefits	6,518.43	142,159.69	164,000.00	-	-	-	-	-	-	164,000.00	21,840.31
Materials and Supplies	16,967.26	293,078.85	265,000.00	-	-	-	-	-	-	265,000.00	(28,078.85)
Contract Services	74,046.45	393,631.50	349,000.00	-	-	-	-	-	-	349,000.00	(44,631.50)
Utilities	17,084.04	138,929.77	185,000.00	-	-	-	-	-	-	185,000.00	46,070.23
Program: 5100 - Water Treatment Total:	**138,205.57**	**1,212,533.58**	**1,275,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,275,000.00**	**62,466.42**
Program: 5200 - Water Quality											
Labor	16,022.40	165,058.81	223,000.00	-	-	-	-	-	-	223,000.00	57,941.19
Overtime	54.72	1,858.86	12,000.00	-	-	-	-	-	-	12,000.00	10,141.14
Benefits	2,884.52	64,900.47	107,000.00	-	-	-	-	-	-	107,000.00	42,099.53
Materials and Supplies	15,016.55	22,548.47	25,000.00	-	-	-	-	-	-	25,000.00	2,451.53
Contract Services	4,220.00	72,851.74	128,000.00	-	-	-	-	-	-	128,000.00	55,148.26
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	-	564.79	7,000.00	-	-	-	-	-	-	7,000.00	6,435.21
Program: 5200 - Water Quality Total:	**38,198.19**	**327,783.14**	**504,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**504,000.00**	**176,216.86**

Program Expense Detail Budget-to-Actual
Month Ended April 30, 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	11,794.79	152,426.64	195,300.00	1,310.55	16,789.05	21,700.00	-	-	-	217,000.00	47,784.31
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	377.72	1,800.00	-	41.97	200.00	-	-	-	2,000.00	1,580.31
Standby	2,182.70	34,408.41	18,000.00	171.42	2,489.76	2,000.00	-	-	-	20,000.00	(16,898.17)
Benefits	7,571.76	124,674.63	142,200.00	831.26	13,576.14	15,800.00	-	-	-	158,000.00	19,749.23
Materials and Supplies	241.12	735.05	2,700.00	-	54.88	300.00	-	-	-	3,000.00	2,210.07
Contract Services	60.78	893.98	900.00	6.78	99.27	100.00	-	-	-	1,000.00	6.75
Utilities	2,592.77	23,273.45	36,900.00	288.09	2,585.85	4,100.00	-	-	-	41,000.00	15,140.70
Professional Development	-	20,241.74	20,700.00	-	2,196.60	2,300.00	-	-	-	23,000.00	561.66
Program: 6000 - Maintenance Administration Total:	**24,443.92**	**357,031.62**	**418,500.00**	**2,608.10**	**37,833.52**	**46,500.00**	**-**	**-**	**-**	**465,000.00**	**70,134.86**
Program: 6100 - Water Maintenance											
Labor	88,762.48	861,252.04	1,064,000.00	-	-	-	-	-	-	1,064,000.00	202,747.96
Overtime	20,835.83	306,541.53	319,000.00	-	-	-	-	-	-	319,000.00	12,458.47
Benefits	36,252.05	475,906.29	620,000.00	-	-	-	-	-	-	620,000.00	144,093.71
Materials and Supplies	3,798.52	567,923.24	686,000.00	-	-	-	-	-	-	686,000.00	118,076.76
Contract Services	7,701.30	394,864.28	557,000.00	-	-	-	-	-	-	557,000.00	162,135.72
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	**157,350.18**	**2,606,487.38**	**3,246,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,246,000.00**	**639,512.62**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	24,468.24	282,977.44	371,000.00	-	-	-	371,000.00	88,022.56
Overtime	-	-	-	-	9,132.70	9,000.00	-	-	-	9,000.00	(132.70)
Benefits	-	-	-	7,761.07	115,763.55	174,000.00	-	-	-	174,000.00	58,236.45
Materials and Supplies	-	-	-	-	32,427.53	42,000.00	-	-	-	42,000.00	9,572.47
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	396.35	116,969.29	(7,405,000.00)	-	-	-	(7,405,000.00)	(7,521,969.29)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**32,625.66**	**557,270.51**	**801,000.00**	**-**	**-**	**-**	**801,000.00**	**243,729.49**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	60,439.72	606,748.59	750,000.00	750,000.00	143,251.41
Overtime	-	-	-	-	-	-	32,437.53	108,185.37	50,000.00	50,000.00	(58,185.37)
Standby	-	-	-	-	-	-	40.00	120.00	55,000.00	55,000.00	54,880.00
Benefits	-	-	-	-	-	-	21,432.51	307,818.64	404,000.00	404,000.00	96,181.36
Materials and Supplies	-	-	-	-	-	-	28,189.58	192,411.27	618,000.00	618,000.00	425,588.73
Contract Services	-	-	-	-	-	-	41,963.82	6,391,736.33	7,346,000.00	7,346,000.00	954,263.67
Utilities	-	-	-	-	-	-	177,368.80	540,386.22	1,538,000.00	1,538,000.00	997,613.78
Professional Development	-	-	-	-	-	-	-	7,879.57	20,000.00	20,000.00	12,120.43
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**361,871.96**	**8,155,285.99**	**10,781,000.00**	**10,781,000.00**	**2,625,714.01**
Program: 7000 - Facilities Maintenance											
Labor	11,478.15	120,695.66	153,300.00	4,919.20	51,726.43	65,700.00	-	-	-	219,000.00	46,577.91
Overtime	752.40	6,661.21	9,800.00	322.45	2,854.77	4,200.00	-	-	-	14,000.00	4,484.02
Benefits	4,259.34	67,229.64	86,100.00	1,825.41	28,810.98	36,900.00	-	9.49	-	123,000.00	26,949.89
Materials and Supplies	8,804.03	55,011.63	40,600.00	1,786.71	20,694.22	17,400.00	43.72	43.72	-	58,000.00	(17,749.57)
Contract Services	43,027.14	792,779.60	870,000.00	17,462.39	359,433.60	373,000.00	361.50	-	-	1,243,000.00	90,786.80
Utilities	8,920.90	206,468.65	284,100.00	2,546.08	57,166.95	108,900.00	-	-	-	393,000.00	129,364.40
Professional Development	-	-	1,500.00	-	-	1,500.00	-	-	-	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**77,241.96**	**1,248,846.39**	**1,445,400.00**	**28,862.24**	**520,686.95**	**607,600.00**	**405.22**	**53.21**	**-**	**2,053,000.00**	**283,413.45**
Program: 7100 - Fleet Maintenance											
Labor	5,543.68	64,791.76	80,000.00	1,385.92	7,969.04	20,000.00	-	-	-	100,000.00	27,239.20
Overtime	389.79	4,628.79	2,400.00	97.45	568.44	600.00	-	-	-	3,000.00	(2,197.23)
Benefits	2,200.36	22,763.81	32,800.00	550.08	2,834.74	8,200.00	-	-	-	41,000.00	15,401.45
Materials and Supplies	9,764.17	147,098.45	144,000.00	2,441.07	33,056.08	36,000.00	-	-	-	180,000.00	(154.53)
Contract Services	22,874.85	137,998.34	152,800.00	5,718.70	31,524.77	38,200.00	-	-	-	191,000.00	21,476.89
Utilities	14,642.61	144,909.91	192,800.00	3,660.65	32,102.47	48,200.00	-	-	-	241,000.00	63,987.62
Professional Development	-	-	3,200.00	-	-	800.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	**55,415.46**	**522,191.06**	**608,000.00**	**13,853.87**	**108,055.54**	**152,000.00**	**-**	**-**	**-**	**760,000.00**	**129,753.40**
Program: 8000 - Capital											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	1,912,356.24	3,103,000.00	-	224,421.50	273,000.00	-	-	-	3,376,000.00	1,239,222.26
Capital Improvement	92,928.37	881,230.82	2,695,000.00	-	-	300,000.00	-	-	-	2,995,000.00	2,113,769.18
Capital Outlay	17,423.44	330,025.50	670,000.00	2,002.50	190,159.01	285,000.00	-	79,934.20	150,000.00	1,105,000.00	504,881.29
Accounting Income Add back	(92,928.37)	(2,539,881.39)	-	-	(199,710.75)	-	-	-	-	-	2,739,592.14
Transfer to Reserves	-	-	(260,000.00)	-	-	230,000.00	-	-	-	(30,000.00)	(30,000.00)
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	**17,423.44**	**583,731.17**	**6,208,000.00**	**2,002.50**	**214,869.76**	**1,088,000.00**	**-**	**79,934.20**	**150,000.00**	**7,446,000.00**	**6,567,464.87**
Total Surplus (Deficit):	**$ 1,064,968.43**	**$ 7,682,338.99**	**$ -**	**$ 81,543.66**	**$ 1,627,493.84**	**$ -**	**$ 899,702.93**	**$ 420,126.02**	**$ -**	**$ -**	**$ (9,729,958.85)**