Combining Schedule of Net Position
As of February 29, 2024
Unaudited

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 16,090,815.52	$ 1,079,294.28	$ 2,769,714.18	$ 19,939,823.98
Investments	7,467,668.36	1,765,115.56	-	9,232,783.92
Accounts Receivable, Net	3,839,049.65	311,471.64	548,409.10	4,698,930.39
Interest Receivable	-	-	-	-
Other Receivables	2,262,288.70	-	-	2,262,288.70
Due from Water Fund	-	-	4,914,946.20	4,914,946.20
Due from Sewer Fund	3,770,000.00	-	-	3,770,000.00
Due from Reclamation Fund	-	12,217,495.02	-	12,217,495.02
Due from Other Governments	-	-	4,508,931.69	4,508,931.69
Inventory	1,266,633.77	6,721.16	-	1,273,354.93
Prepaid Expenses	220,230.55	35,386.34	-	255,616.89
Total Current Assets:	34,916,686.55	15,415,484.00	12,742,001.17	63,074,171.72
Non-Current Assets:				
Restricted Cash and Cash Equivalents	6,818,584.73	3,379,934.17	-	10,198,518.90
Capital Assets not being Depreciated	17,742,235.83	17,951,323.13	166,566,625.74	202,260,184.70
Capital Assets, Net	100,769,578.86	16,997,047.78	-	117,766,626.64
Total Non-Current Assets:	125,330,399.42	38,328,305.08	166,566,625.74	330,225,330.24
Total Assets:	160,247,085.97	53,743,789.08	179,308,626.91	393,299,501.96
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:	**165,783,734.30**	**55,563,184.20**	**179,308,626.91**	**400,655,545.41**
Current Liabilities:				
Accounts Payable and Accrued Expenses	1,491,677.34	29,842.00	32,332.00	1,553,851.34
Due to Water Fund	-	3,770,000.00	-	3,770,000.00
Due to Sewer Fund	-	-	12,217,495.02	12,217,495.02
Due to Reclamation Fund	4,914,946.20	-	-	4,914,946.20
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,440,987.06	-	-	1,440,987.06
Construction Advances and Retentions	114,717.44	3,010,696.98	8,392,921.33	11,518,335.75
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:	8,808,355.52	6,948,155.78	20,707,781.35	36,464,292.65
Non-Current Liabilities:				
Compensated Absences, less current portion	265,818.17	61,819.82	73,156.32	400,794.31
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	156,624,379.00	194,014,474.50
Other Liabilities	1,173.64	-	-	1,173.64
Total Non-Current Liabilities:	43,457,173.59	8,116,869.77	156,697,535.32	208,271,578.68
Total Liabilities:	52,265,529.11	15,065,025.55	177,405,316.67	244,735,871.33
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:	**53,855,200.17**	**15,401,927.62**	**177,405,316.67**	**246,662,444.46**
Equity:				
Equity	105,336,086.56	38,679,547.28	3,008,522.25	147,024,156.09
Total Beginning Equity:	**105,336,086.56**	**38,679,547.28**	**3,008,522.25**	**147,024,156.09**
Total Revenue	20,317,643.32	4,559,576.22	7,048,830.71	31,926,050.25
Total Expense	13,725,195.75	3,077,866.92	8,154,042.72	24,957,105.39
Revenues Over/Under Expenses	**6,592,447.57**	**1,481,709.30**	**(1,105,212.01)**	**6,968,944.86**
Total Equity and Current Surplus (Deficit):	**111,928,534.13**	**40,161,256.58**	**1,903,310.24**	**153,993,100.95**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 165,783,734.30**	**$ 55,563,184.20**	**$ 179,308,626.91**	**$ 400,655,545.41**

Revenue and Expense Budget-to-Actual by Category
Month Ended February 29, 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	$ 953,851.21	$ 12,465,842.65	$ 17,695,000.00	$ -	$ -	$ -	$ -	$ -	$ 332,000.00	$ 18,027,000.00	$ 5,561,157.35
Meter Charges	859,331.67	6,691,181.92	10,096,000.00	-	-	-	-	-	-	10,096,000.00	3,404,818.08
Penalties	37,156.52	385,691.30	450,000.00	5,086.41	41,360.24	60,000.00	-	-	-	510,000.00	82,948.46
Wastewater System Charges	-	-	-	517,917.59	3,944,389.44	5,968,000.00	-	-	-	5,968,000.00	2,023,610.56
Wastewater Treatment Charges	-	-	-	-	-	-	894,342.41	6,971,158.67	10,379,000.00	10,379,000.00	3,407,841.33
Other Operating Revenue	82,951.50	635,876.93	42,000.00	37,036.00	442,349.12	-	26,610.00	26,610.00	500,000.00	542,000.00	(562,836.05)
Non Operating Revenue	1,979.00	139,050.52	420,000.00	-	131,477.42	20,000.00	-	51,062.04	100,000.00	540,000.00	218,410.02
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**1,935,269.90**	**20,317,643.32**	**28,703,000.00**	**560,040.00**	**4,559,576.22**	**6,048,000.00**	**920,952.41**	**7,048,830.71**	**11,311,000.00**	**46,062,000.00**	**14,135,949.75**
Expense by Category											
Labor	396,714.38	3,381,187.56	5,725,500.00	112,853.38	943,974.64	1,638,500.00	64,886.57	496,748.02	750,000.00	8,114,000.00	3,292,089.78
Temporary Labor	1,146.60	12,443.82	32,900.00	491.40	5,333.06	14,100.00	-	-	-	47,000.00	29,223.12
Benefits	148,160.31	1,946,630.17	2,940,400.00	36,344.48	477,221.16	768,600.00	20,473.59	287,294.81	404,000.00	4,113,000.00	1,401,853.86
Contract Services	545,523.57	2,478,552.34	5,254,400.00	123,151.65	805,991.68	1,632,600.00	676,289.88	6,215,299.00	7,346,000.00	14,233,000.00	4,733,156.98
Professional Development	5,930.60	157,729.07	309,000.00	2,541.69	47,480.04	112,000.00	-	7,473.55	20,000.00	441,000.00	228,317.34
Overtime	49,237.00	334,373.69	473,800.00	4,073.40	16,032.33	27,200.00	33,977.72	48,896.89	50,000.00	551,000.00	151,697.09
Materials and Supplies	79,036.22	1,094,864.57	1,617,600.00	7,851.34	91,483.10	155,400.00	17,199.46	105,227.34	618,000.00	2,391,000.00	1,099,424.99
Utilities	225,130.73	2,118,638.35	4,043,600.00	8,375.51	108,821.60	254,400.00	9,757.37	311,029.84	1,538,000.00	5,836,000.00	3,297,510.21
Temporary Labor	1,146.60	12,443.82	32,900.00	491.40	5,333.06	14,100.00	-	-	-	47,000.00	29,223.12
Other	258,386.90	1,229,108.12	1,263,900.00	107,226.85	361,329.03	341,100.00	4,402.28	602,059.07	380,000.00	1,985,000.00	(207,496.22)
Standby	7,689.75	54,513.62	33,000.00	189.22	1,999.96	2,000.00	-	80.00	55,000.00	90,000.00	33,406.42
Water Supply	209,513.72	410,485.11	768,000.00	-	-	-	-	-	-	768,000.00	357,514.89
Debt Service	30,963.67	1,908,023.19	3,103,000.00	-	224,421.50	273,000.00	-	-	-	3,376,000.00	1,243,555.31
Capital Improvement	50,598.35	593,699.07	2,695,000.00	-	-	300,000.00	-	-	-	2,995,000.00	2,401,300.93
Capital Outlay	971.25	244,852.89	670,000.00	416.25	188,156.51	285,000.00	-	79,934.20	150,000.00	1,105,000.00	592,056.40
Accounting Income Add back	(50,598.35)	(2,252,349.64)	-	-	(199,710.75)	-	-	-	-	-	2,452,060.39
Transfer to Reserves	-	-	(260,000.00)	-	-	230,000.00	-	-	-	(30,000.00)	(30,000.00)
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	**1,959,551.30**	**13,725,195.75**	**28,703,000.00**	**404,006.57**	**3,077,866.92**	**6,048,000.00**	**826,986.87**	**8,154,042.72**	**11,311,000.00**	**46,062,000.00**	**21,104,894.61**
Total Surplus (Deficit):	**$ (24,281.40)**	**$ 6,592,447.57**	**$ -**	**$ 156,033.43**	**$ 1,481,709.30**	**$ -**	**$ 93,965.54**	**$ (1,105,212.01)**	**$ -**	**$ -**	**$ (6,968,944.86)**

Revenue and Expense Budget-to-Actual by Program
Month Ended February 29, 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	$ 953,851.21	$ 12,465,842.65	$ 17,695,000.00	$ -	$ -	$ -	$ -	$ -	$ 332,000.00	$ 18,027,000.00	$ 5,561,157.35
Meter Charges	859,331.67	6,691,181.92	10,096,000.00	-	-	-	-	-	-	10,096,000.00	3,404,818.08
Penalties	37,156.52	385,691.30	450,000.00	5,086.41	41,360.24	60,000.00	-	-	-	510,000.00	82,948.46
Wastewater System Charges	-	-	-	517,917.59	3,944,389.44	5,968,000.00	-	-	-	5,968,000.00	2,023,610.56
Wastewater Treatment Charges	-	-	-	-	-	-	894,342.41	6,971,158.67	10,379,000.00	10,379,000.00	3,407,841.33
Other Operating Revenue	82,951.50	635,876.93	42,000.00	37,036.00	442,349.12	-	26,610.00	26,610.00	500,000.00	542,000.00	(562,836.05)
Non Operating Revenue	1,979.00	139,050.52	420,000.00	-	131,477.42	20,000.00	-	51,062.04	100,000.00	540,000.00	218,410.02
Revenue Total:	**1,935,269.90**	**20,317,643.32**	**28,703,000.00**	**560,040.00**	**4,559,576.22**	**6,048,000.00**	**920,952.41**	**7,048,830.71**	**11,311,000.00**	**46,062,000.00**	**14,135,949.75**
1000 - Governing Board	970.04	130,335.66	251,300.00	415.73	53,556.02	107,700.00	-	-	-	359,000.00	175,108.32
2000 - General Administration	52,103.12	555,776.99	959,000.00	21,274.45	229,213.00	411,000.00	-	-	-	1,370,000.00	585,010.01
2100 - Human Resources	277,509.17	1,564,611.28	1,722,900.00	117,674.59	495,746.20	568,100.00	4,402.28	602,059.07	380,000.00	2,671,000.00	8,583.45
2200 - Public Affairs	41,930.10	427,307.42	868,000.00	51,301.73	233,518.00	372,000.00	-	-	-	1,240,000.00	579,174.58
2300 - Conservation	104,781.96	8,128.38	615,000.00	-	-	-	-	-	-	615,000.00	606,871.62
3000 - Finance & Accounting	79,580.15	491,579.87	900,800.00	34,105.74	211,235.28	403,200.00	-	-	-	1,304,000.00	601,184.85
3200 - Information Technology	97,371.31	626,896.88	1,114,400.00	41,730.50	268,630.33	477,600.00	-	-	-	1,592,000.00	696,472.79
3300 - Customer Service	117,466.24	952,901.74	1,424,100.00	50,059.74	405,183.12	623,900.00	-	-	-	2,048,000.00	689,915.14
3400 - Meter Services	17,985.39	163,464.45	292,000.00	-	-	-	-	-	-	292,000.00	128,535.55
4000 - Engineering	9,110.39	417,867.55	908,600.00	14,699.92	155,889.65	389,400.00	-	-	-	1,298,000.00	724,242.80
5000 - Water Production	520,565.29	3,194,712.47	5,942,000.00	-	-	-	-	-	-	5,942,000.00	2,747,287.53
5100 - Water Treatment	205,870.63	998,197.41	1,275,000.00	-	-	-	-	-	-	1,275,000.00	276,802.59
5200 - Water Quality	28,448.04	255,394.28	504,000.00	-	-	-	-	-	-	504,000.00	248,605.72
6000 - Maintenance Administration	28,171.50	293,084.40	418,500.00	2,955.46	31,087.34	46,500.00	-	-	-	465,000.00	140,828.26
6100 - Water Maintenance	243,393.17	2,064,865.28	3,246,000.00	-	-	-	-	-	-	3,246,000.00	1,181,134.72
6200 - Wastewater Collection	-	-	-	41,895.77	438,836.24	801,000.00	-	-	-	801,000.00	362,163.76
6300 - Water Reclamation	-	-	-	-	-	-	764,244.00	6,901,332.60	10,781,000.00	10,781,000.00	3,879,667.40
7000 - Facilities Maintenance	66,875.63	663,813.04	1,445,400.00	19,893.02	257,333.14	607,600.00	58,340.59	570,716.85	-	2,053,000.00	561,136.97
7100 - Fleet Maintenance	35,484.25	422,033.14	608,000.00	7,583.67	84,771.34	152,000.00	-	-	-	760,000.00	253,195.52
8000 - Capital	31,934.92	494,225.51	6,208,000.00	416.25	212,867.26	1,088,000.00	-	79,934.20	150,000.00	7,446,000.00	6,658,973.03
Total Surplus (Deficit):	**$ (24,281.40)**	**$ 6,592,447.57**	**$ -**	**$ 156,033.43**	**$ 1,481,709.30**	**$ -**	**$ 93,965.54**	**$ (1,105,212.01)**	**$ -**	**$ -**	**$ (6,968,944.86)**

East Valley Water District

Program Expense Detail Budget-to-Actual
Month Ended February 29, 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	$ 953,851.21	$ 12,465,842.65	$ 17,695,000.00	$ -	$ -	$ -	$ -	$ -	$ 332,000.00	$ 18,027,000.00	$ 5,561,157.35
Meter Charges	859,331.67	6,691,181.92	10,096,000.00	-	-	-	-	-	-	10,096,000.00	3,404,818.08
Penalties	37,156.52	385,691.30	450,000.00	5,086.41	41,360.24	60,000.00	-	-	-	510,000.00	82,948.46
Wastewater System Charges	-	-	-	517,917.59	3,944,389.44	5,968,000.00	-	-	-	5,968,000.00	2,023,610.56
Wastewater Treatment Charges	-	-	-	-	-	-	894,342.41	6,971,158.67	10,379,000.00	10,379,000.00	3,407,841.33
Other Operating Revenue	82,951.50	635,876.93	42,000.00	37,036.00	442,349.12	-	26,610.00	26,610.00	500,000.00	542,000.00	(562,836.05)
Non Operating Revenue	1,979.00	139,050.52	420,000.00	-	131,477.42	20,000.00	-	51,062.04	100,000.00	540,000.00	218,410.02
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**1,935,269.90**	**20,317,643.32**	**28,703,000.00**	**560,040.00**	**4,559,576.22**	**6,048,000.00**	**920,952.41**	**7,048,830.71**	**11,311,000.00**	**46,062,000.00**	**14,135,949.75**
Program: 1000 - Governing Board											
Labor	$ -	$ 45,982.20	$ 84,000.00	$ -	$ 19,706.55	$ 36,000.00	$ -	$ -	$ -	$ 120,000.00	$ 54,311.25
Benefits	-	28,978.36	63,000.00	-	12,419.17	27,000.00	-	-	-	90,000.00	48,602.47
Materials and Supplies	881.84	968.10	2,100.00	377.93	414.89	900.00	-	-	-	3,000.00	1,617.01
Contract Services	-	40,819.45	77,700.00	-	17,494.05	33,300.00	-	-	-	111,000.00	52,686.50
Professional Development	88.20	13,587.55	24,500.00	37.80	3,521.36	10,500.00	-	-	-	35,000.00	17,891.09
Program: 1000 - Governing Board Total:	**970.04**	**130,335.66**	**251,300.00**	**415.73**	**53,556.02**	**107,700.00**	**-**	**-**	**-**	**359,000.00**	**175,108.32**
Program: 2000 - General Administration											
Labor	30,183.16	261,264.55	407,400.00	12,935.64	111,970.65	174,600.00	-	-	-	582,000.00	208,764.80
Temporary Labor	-	3,661.62	21,000.00	-	1,569.26	9,000.00	-	-	-	30,000.00	24,769.12
Overtime	87.72	1,792.02	2,800.00	37.60	768.06	1,200.00	-	-	-	4,000.00	1,439.92
Benefits	11,358.84	128,557.58	184,800.00	3,812.60	48,436.29	79,200.00	-	-	-	264,000.00	87,006.13
Materials and Supplies	41.27	1,381.45	4,900.00	17.68	592.07	2,100.00	-	-	-	7,000.00	5,026.48
Contract Services	5,119.84	90,008.36	217,000.00	2,194.22	38,574.99	93,000.00	-	-	-	310,000.00	181,416.65
Utilities	138.53	821.62	2,800.00	59.38	352.12	1,200.00	-	-	-	4,000.00	2,826.26
Professional Development	5,173.76	68,289.79	118,300.00	2,217.33	26,949.56	50,700.00	-	-	-	169,000.00	73,760.65
Program: 2000 - General Administration Total:	**52,103.12**	**555,776.99**	**959,000.00**	**21,274.45**	**229,213.00**	**411,000.00**	**-**	**-**	**-**	**1,370,000.00**	**585,010.01**
Program: 2100 - Human Resources											
Labor	17,626.02	140,966.09	230,300.00	7,554.00	60,413.98	98,700.00	-	-	-	329,000.00	127,619.93
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	76.03	1,026.38	2,100.00	32.58	439.84	900.00	-	-	-	3,000.00	1,533.78
Benefits	5,228.41	103,875.58	139,300.00	2,240.68	44,517.61	59,700.00	-	-	-	199,000.00	50,606.81
Materials and Supplies	-	979.48	4,900.00	-	419.77	2,100.00	-	-	-	7,000.00	5,600.75
Contract Services	1,405.29	55,777.93	116,200.00	602.26	23,904.74	49,800.00	-	-	-	166,000.00	86,317.33
Utilities	42.52	346.79	1,200.00	18.22	148.62	800.00	-	-	-	2,000.00	1,504.59
Professional Development	-	17,165.24	39,200.00	-	4,572.61	16,800.00	-	-	-	56,000.00	34,262.15
Other	253,130.90	1,244,473.79	1,189,700.00	107,226.85	361,329.03	339,300.00	4,402.28	602,059.07	380,000.00	1,909,000.00	(298,861.89)
Program: 2100 - Human Resources Total:	**277,509.17**	**1,564,611.28**	**1,722,900.00**	**117,674.59**	**495,746.20**	**568,100.00**	**4,402.28**	**602,059.07**	**380,000.00**	**2,671,000.00**	**8,583.45**
Program: 2200 - Public Affairs											
Labor	23,627.22	203,296.63	300,300.00	11,000.16	88,001.25	128,700.00	-	-	-	429,000.00	137,702.12
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	925.88	4,252.23	11,900.00	396.81	1,822.35	5,100.00	-	-	-	17,000.00	10,925.42
Benefits	7,850.70	71,313.81	88,900.00	3,364.51	30,562.15	38,100.00	-	-	-	127,000.00	25,124.04
Materials and Supplies	30.16	10,107.62	55,300.00	12.93	4,331.87	23,700.00	-	-	-	79,000.00	64,560.51
Contract Services	9,308.79	131,016.92	362,600.00	36,447.03	105,663.14	155,400.00	-	-	-	518,000.00	281,319.94
Utilities	166.35	1,981.43	27,300.00	71.29	849.16	11,700.00	-	-	-	39,000.00	36,169.41
Professional Development	21.00	5,338.78	21,700.00	9.00	2,288.08	9,300.00	-	-	-	31,000.00	23,373.14
Program: 2200 - Public Affairs Total:	**41,930.10**	**427,307.42**	**868,000.00**	**51,301.73**	**233,518.00**	**372,000.00**	**-**	**-**	**-**	**1,240,000.00**	**579,174.58**
Program: 2300 - Conservation											
Labor	8,512.00	68,096.00	107,000.00	-	-	-	-	-	-	107,000.00	38,904.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	319.20	1,755.60	7,000.00	-	-	-	-	-	-	7,000.00	5,244.40
Benefits	2,958.08	21,389.91	42,000.00	-	-	-	-	-	-	42,000.00	20,610.09
Materials and Supplies	-	3,482.07	26,000.00	-	-	-	-	-	-	26,000.00	22,517.93
Contract Services	87,704.02	(78,624.18)	322,000.00	-	-	-	-	-	-	322,000.00	400,624.18
Utilities	32.66	244.63	26,000.00	-	-	-	-	-	-	26,000.00	25,755.37
Professional Development	-	9,139.01	15,000.00	-	-	-	-	-	-	15,000.00	5,860.99
Other	5,256.00	(17,354.66)	70,000.00	-	-	-	-	-	-	70,000.00	87,354.66
Program: 2300 - Conservation Total:	**104,781.96**	**8,128.38**	**615,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**615,000.00**	**606,871.62**
Program: 3000 - Finance & Accounting											
Labor	33,689.05	268,371.93	502,500.00	14,438.15	115,000.78	232,500.00	-	-	-	735,000.00	351,627.29
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	236.37	1,930.85	9,100.00	101.29	827.50	3,900.00	-	-	-	13,000.00	10,241.65
Benefits	9,992.50	165,034.67	261,800.00	4,282.49	70,692.56	112,200.00	-	-	-	374,000.00	138,272.77
Materials and Supplies	272.42	2,363.94	4,900.00	116.75	1,013.13	2,100.00	-	-	-	7,000.00	3,622.93
Contract Services	34,641.80	41,523.87	98,700.00	14,846.49	18,441.43	42,300.00	-	-	-	141,000.00	81,034.70
Utilities	121.37	947.65	2,800.00	52.01	406.13	1,200.00	-	-	-	4,000.00	2,646.22
Professional Development	626.64	11,325.43	21,000.00	268.56	4,853.75	9,000.00	-	-	-	30,000.00	13,820.82
Other	-	81.53	-	-	-	-	-	-	-	-	(81.53)
Program: 3000 - Finance & Accounting Total:	**79,580.15**	**491,579.87**	**900,800.00**	**34,105.74**	**211,235.28**	**403,200.00**	**-**	**-**	**-**	**1,304,000.00**	**601,184.85**

Program Expense Detail Budget-to-Actual
Month Ended February 29, 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	172,199.00	303,100.00	9,176.64	73,799.42	129,900.00	-	-	-	433,000.00	187,001.58
Temporary Labor	1,146.60	8,782.20	11,900.00	491.40	3,763.80	5,100.00	-	-	-	17,000.00	4,454.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,139.28	138,177.97	181,300.00	3,059.64	59,218.66	77,700.00	-	-	-	259,000.00	61,603.37
Materials and Supplies	1,990.58	58,863.07	49,000.00	853.10	25,187.89	21,000.00	-	-	-	70,000.00	(14,050.96)
Contract Services	64,802.53	236,964.12	557,200.00	27,772.51	101,556.06	238,800.00	-	-	-	796,000.00	457,479.82
Utilities	880.15	10,143.50	8,400.00	377.21	4,347.21	3,600.00	-	-	-	12,000.00	(2,490.71)
Professional Development	-	1,767.02	3,500.00	-	757.29	1,500.00	-	-	-	5,000.00	2,475.69
Program: 3200 - Information Technology Total:	**97,371.31**	**626,896.88**	**1,114,400.00**	**41,730.50**	**268,630.33**	**477,600.00**	**-**	**-**	**-**	**1,592,000.00**	**696,472.79**
Program: 3300 - Customer Service											
Labor	32,902.46	258,783.02	433,300.00	14,101.02	110,906.75	185,700.00	-	-	-	619,000.00	249,310.23
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	247.58	4,680.11	4,900.00	106.11	2,005.77	2,100.00	-	-	-	7,000.00	314.12
Benefits	11,674.37	144,160.27	217,000.00	5,002.99	61,781.62	93,000.00	-	-	-	310,000.00	104,058.11
Materials and Supplies	123.50	1,138.74	4,900.00	52.92	488.02	2,100.00	-	-	-	7,000.00	5,373.24
Contract Services	62,329.59	467,009.18	635,200.00	26,712.63	200,146.74	285,800.00	-	-	-	921,000.00	253,844.08
Utilities	10,188.74	74,036.65	112,700.00	4,084.07	29,345.82	48,300.00	-	-	-	161,000.00	57,617.53
Professional Development	-	1,186.31	11,900.00	-	508.40	5,100.00	-	-	-	17,000.00	15,305.29
Other	-	1,907.46	4,200.00	-	-	1,800.00	-	-	-	6,000.00	4,092.54
Program: 3300 - Customer Service Total:	**117,466.24**	**952,901.74**	**1,424,100.00**	**50,059.74**	**405,183.12**	**623,900.00**	**-**	**-**	**-**	**2,048,000.00**	**689,915.14**
Program: 3400 - Meter Services											
Labor	12,540.80	100,576.42	173,000.00	-	-	-	-	-	-	173,000.00	72,423.58
Overtime	-	308.63	6,000.00	-	-	-	-	-	-	6,000.00	5,691.37
Benefits	5,282.01	60,935.73	101,000.00	-	-	-	-	-	-	101,000.00	40,064.27
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	48.62	918.89	7,000.00	-	-	-	-	-	-	7,000.00	6,081.11
Utilities	113.96	724.78	1,000.00	-	-	-	-	-	-	1,000.00	275.22
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**17,985.39**	**163,464.45**	**292,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**292,000.00**	**128,535.55**
Program: 4000 - Engineering											
Labor	6,329.39	221,445.96	438,900.00	10,959.70	103,907.98	188,100.00	-	-	-	627,000.00	301,646.06
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	7,454.16	52,058.91	107,100.00	3,194.61	22,310.34	45,900.00	-	-	-	153,000.00	78,630.75
Materials and Supplies	26.24	6,190.77	13,300.00	11.24	226.28	5,700.00	-	-	-	19,000.00	12,582.95
Contract Services	(8,645.38)	74,752.07	275,100.00	472.50	5,771.30	117,900.00	-	-	-	393,000.00	312,476.63
Utilities	3,924.98	59,460.60	61,600.00	52.87	21,755.94	26,400.00	-	-	-	88,000.00	6,783.46
Professional Development	21.00	3,959.24	10,500.00	9.00	1,917.81	4,500.00	-	-	-	15,000.00	9,122.95
Program: 4000 - Engineering Total:	**9,110.39**	**417,867.55**	**908,600.00**	**14,699.92**	**155,889.65**	**389,400.00**	**-**	**-**	**-**	**1,298,000.00**	**724,242.80**
Program: 5000 - Water Production											
Labor	59,677.83	475,952.23	790,000.00	-	-	-	-	-	-	790,000.00	314,047.77
Overtime	13,359.96	51,129.48	46,000.00	-	-	-	-	-	-	46,000.00	(5,129.48)
Standby	4,894.66	26,757.37	15,000.00	-	-	-	-	-	-	15,000.00	(11,757.37)
Benefits	19,910.45	282,974.44	400,000.00	-	-	-	-	-	-	400,000.00	117,025.56
Water Supply	209,513.72	410,485.11	768,000.00	-	-	-	-	-	-	768,000.00	357,514.89
Materials and Supplies	7,445.58	147,165.11	285,000.00	-	-	-	-	-	-	285,000.00	137,834.89
Contract Services	29,872.26	196,057.28	528,000.00	-	-	-	-	-	-	528,000.00	331,942.72
Utilities	175,890.83	1,598,258.42	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,500,741.58
Professional Development	-	5,933.03	11,000.00	-	-	-	-	-	-	11,000.00	5,066.97
Program: 5000 - Water Production Total:	**520,565.29**	**3,194,712.47**	**5,942,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**5,942,000.00**	**2,747,287.53**
Program: 5100 - Water Treatment											
Labor	21,020.80	168,291.40	273,000.00	-	-	-	-	-	-	273,000.00	104,708.60
Overtime	2,759.40	19,277.88	39,000.00	-	-	-	-	-	-	39,000.00	19,722.12
Benefits	6,458.51	127,304.74	164,000.00	-	-	-	-	-	-	164,000.00	36,695.26
Materials and Supplies	9,850.53	262,116.72	265,000.00	-	-	-	-	-	-	265,000.00	2,883.28
Contract Services	147,305.53	316,345.07	349,000.00	-	-	-	-	-	-	349,000.00	32,654.93
Utilities	18,475.86	104,861.60	185,000.00	-	-	-	-	-	-	185,000.00	80,138.40
Program: 5100 - Water Treatment Total:	**205,870.63**	**998,197.41**	**1,275,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,275,000.00**	**276,802.59**
Program: 5200 - Water Quality											
Labor	16,022.40	125,002.81	223,000.00	-	-	-	-	-	-	223,000.00	97,997.19
Overtime	436.68	1,694.70	12,000.00	-	-	-	-	-	-	12,000.00	10,305.30
Benefits	2,871.59	57,871.19	107,000.00	-	-	-	-	-	-	107,000.00	49,128.81
Materials and Supplies	40.87	6,369.05	25,000.00	-	-	-	-	-	-	25,000.00	18,630.95
Contract Services	9,076.50	63,891.74	128,000.00	-	-	-	-	-	-	128,000.00	64,108.26
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:	**28,448.04**	**255,394.28**	**504,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**504,000.00**	**248,605.72**

Program Expense Detail Budget-to-Actual
Month Ended February 29, 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	14,741.88	118,519.03	195,300.00	1,624.07	13,042.40	21,700.00	-	-	-	217,000.00	85,438.57
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	377.72	377.72	1,800.00	41.97	41.97	200.00	-	-	-	2,000.00	1,580.31
Standby	2,795.09	27,756.25	18,000.00	189.22	1,999.96	2,000.00	-	-	-	20,000.00	(9,756.21)
Benefits	8,217.58	107,414.03	142,200.00	873.63	11,720.42	15,800.00	-	-	-	158,000.00	38,865.55
Materials and Supplies	-	208.86	2,700.00	-	23.21	300.00	-	-	-	3,000.00	2,767.93
Contract Services	19.34	782.55	900.00	2.14	86.84	100.00	-	-	-	1,000.00	130.61
Utilities	2,019.89	18,553.08	36,900.00	224.43	2,061.36	4,100.00	-	-	-	41,000.00	20,385.56
Professional Development	-	19,472.88	20,700.00	-	2,111.18	2,300.00	-	-	-	23,000.00	1,415.94
Program: 6000 - Maintenance Administration Total:	**28,171.50**	**293,084.40**	**418,500.00**	**2,955.46**	**31,087.34**	**46,500.00**	**-**	**-**	**-**	**465,000.00**	**140,828.26**
Program: 6100 - Water Maintenance											
Labor	85,140.44	649,276.23	1,064,000.00	-	-	-	-	-	-	1,064,000.00	414,723.77
Overtime	29,931.04	240,369.34	319,000.00	-	-	-	-	-	-	319,000.00	78,630.66
Benefits	36,131.15	396,548.55	620,000.00	-	-	-	-	-	-	620,000.00	223,451.45
Materials and Supplies	41,716.27	445,109.24	686,000.00	-	-	-	-	-	-	686,000.00	240,890.76
Contract Services	50,474.27	333,561.92	557,000.00	-	-	-	-	-	-	557,000.00	223,438.08
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	**243,393.17**	**2,064,865.28**	**3,246,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,246,000.00**	**1,181,134.72**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	27,582.96	220,728.58	371,000.00	-	-	-	371,000.00	150,271.42
Overtime	-	-	-	3,327.90	8,934.11	9,000.00	-	-	-	9,000.00	65.89
Benefits	-	-	-	8,973.81	96,647.62	174,000.00	-	-	-	174,000.00	77,352.38
Materials and Supplies	-	-	-	2,011.10	23,922.91	42,000.00	-	-	-	42,000.00	18,077.09
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	-	88,603.02	(7,405,000.00)	-	-	-	(7,405,000.00)	(7,493,603.02)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**41,895.77**	**438,836.24**	**801,000.00**	**-**	**-**	**-**	**801,000.00**	**362,163.76**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	59,967.43	457,319.73	750,000.00	750,000.00	292,680.27
Overtime	-	-	-	-	-	-	33,977.72	47,076.61	50,000.00	50,000.00	2,923.39
Standby	-	-	-	-	-	-	-	80.00	55,000.00	55,000.00	54,920.00
Benefits	-	-	-	-	-	-	18,626.23	262,541.84	404,000.00	404,000.00	141,458.16
Materials and Supplies	-	-	-	-	-	-	14,639.92	81,751.34	618,000.00	618,000.00	536,248.66
Contract Services	-	-	-	-	-	-	635,821.10	5,805,828.51	7,346,000.00	7,346,000.00	1,540,171.49
Utilities	-	-	-	-	-	-	1,211.60	239,261.02	1,538,000.00	1,538,000.00	1,298,738.98
Professional Development	-	-	-	-	-	-	-	7,473.55	20,000.00	20,000.00	12,526.45
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**764,244.00**	**6,901,332.60**	**10,781,000.00**	**10,781,000.00**	**3,879,667.40**
Program: 7000 - Facilities Maintenance											
Labor	8,198.72	65,714.76	153,300.00	3,279.48	26,285.68	65,700.00	4,919.14	39,428.29	-	219,000.00	87,571.27
Overtime	-	3,033.89	9,800.00	-	1,213.55	4,200.00	-	1,820.28	-	14,000.00	7,932.28
Benefits	3,079.54	41,260.11	86,100.00	1,231.72	16,503.05	36,900.00	1,847.36	24,752.97	-	123,000.00	40,483.87
Materials and Supplies	2,510.37	19,189.36	40,600.00	871.07	6,273.89	17,400.00	2,559.54	23,476.00	-	58,000.00	9,060.75
Contract Services	39,981.17	402,788.45	870,000.00	11,081.99	182,484.50	373,000.00	40,468.78	409,470.49	-	1,243,000.00	248,256.56
Utilities	13,105.83	131,826.47	284,100.00	3,428.76	24,572.47	108,900.00	8,545.77	71,768.82	-	393,000.00	164,832.24
Professional Development	-	-	1,500.00	-	-	1,500.00	-	-	-	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**66,875.63**	**663,813.04**	**1,445,400.00**	**19,893.02**	**257,333.14**	**607,600.00**	**58,340.59**	**570,716.85**	**-**	**2,053,000.00**	**561,136.97**
Program: 7100 - Fleet Maintenance											
Labor	6,236.64	49,893.12	80,000.00	692.96	5,543.68	20,000.00	-	-	-	100,000.00	44,563.20
Overtime	555.45	3,771.24	2,400.00	61.72	419.02	600.00	-	-	-	3,000.00	(1,190.26)
Benefits	2,477.11	17,747.94	32,800.00	275.22	1,971.83	8,200.00	-	-	-	41,000.00	21,280.23
Materials and Supplies	14,106.59	129,230.99	144,000.00	3,526.62	28,589.17	36,000.00	-	-	-	180,000.00	22,179.84
Contract Services	12,079.40	104,958.72	152,800.00	3,019.88	23,264.87	38,200.00	-	-	-	191,000.00	62,776.41
Utilities	29.06	116,431.13	192,800.00	7.27	24,982.77	48,200.00	-	-	-	241,000.00	99,586.10
Professional Development	-	-	3,200.00	-	-	800.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	**35,484.25**	**422,033.14**	**608,000.00**	**7,583.67**	**84,771.34**	**152,000.00**	**-**	**-**	**-**	**760,000.00**	**253,195.52**
Program: 8000 - Capital											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service	30,963.67	1,908,023.19	3,103,000.00	-	224,421.50	273,000.00	-	-	-	3,376,000.00	1,243,555.31
Capital Improvement	50,598.35	593,699.07	2,695,000.00	-	-	300,000.00	-	-	-	2,995,000.00	2,401,300.93
Capital Outlay	971.25	244,852.89	670,000.00	416.25	188,156.51	285,000.00	-	79,934.20	150,000.00	1,105,000.00	592,056.40
Accounting Income Add back	(50,598.35)	(2,252,349.64)	-	-	(199,710.75)	-	-	-	-	-	2,452,060.39
Transfer to Reserves	-	-	(260,000.00)	-	-	230,000.00	-	-	-	(30,000.00)	(30,000.00)
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	**31,934.92**	**494,225.51**	**6,208,000.00**	**416.25**	**212,867.26**	**1,088,000.00**	**-**	**79,934.20**	**150,000.00**	**7,446,000.00**	**6,658,973.03**
Total Surplus (Deficit):	**$ (24,281.40)**	**$ 6,592,447.57**	**$ -**	**$ 156,033.43**	**$ 1,481,709.30**	**$ -**	**$ 93,965.54**	**$ (1,105,212.01)**	**$ -**	**$ -**	**$ (6,968,944.86)**