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

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 7,320,495.62	$ 738,504.19	$ 2,750,000.00	$ 10,808,999.81
Investments	3,309,627.32	2,019,618.14	-	5,329,245.46
Accounts Receivable, Net	4,512,164.93	311,471.64	548,409.10	5,372,045.67
Interest Receivable	-	-	-	-
Other Receivables	2,164,399.72	-	-	2,164,399.72
Due from Sewer Fund	3,770,000.00	-	-	3,770,000.00
Due from Reclamation Fund	11,755,906.87	11,380,604.27	-	23,136,511.14
Due from Other Governments	(95,690.71)	-	21,294,667.78	21,198,977.07
Inventory	953,853.13	6,721.16	-	960,574.29
Prepaid Expenses	212,514.89	32,079.63	-	244,594.52
Total Current Assets:	33,903,271.77	14,488,999.03	24,593,076.88	72,985,347.68
Non-Current Assets:				
Restricted Cash and Cash Equivalents	6,328,129.11	3,331,081.42	-	9,659,210.53
Capital Assets not being Depreciated	21,695,668.86	17,446,948.24	166,002,371.96	205,144,989.06
Capital Assets, Net	96,948,239.29	16,997,047.78	-	113,945,287.07
Total Non-Current Assets:	124,972,037.26	37,775,077.44	166,002,371.96	328,749,486.66
Total Assets:	158,875,309.03	52,264,076.47	190,595,448.84	401,734,834.34
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:	**164,411,957.36**	**54,083,471.59**	**190,595,448.84**	**409,090,877.79**
Current Liabilities:				
Accounts Payable and Accrued Expenses	7,023,613.98	29,842.00	-	7,053,455.98
Due to Water Fund	-	3,770,000.00	11,755,906.87	15,525,906.87
Due to Sewer Fund	-	-	11,380,604.27	11,380,604.27
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,414,945.97	-	-	1,414,945.97
Construction Advances and Retentions	498,101.40	3,010,696.98	8,676,978.15	12,185,776.53
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	2,360,875.55	175,000.00	-	2,535,875.55
Total Current Liabilities:	11,986,130.82	7,147,866.53	31,878,522.29	51,012,519.64
Non-Current Liabilities:				
Compensated Absences, less current portion	513,775.49	120,648.47	117,403.00	751,826.96
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	155,723,918.00	194,080,712.89
Other Liabilities	1,173.64	-	-	1,173.64
Total Non-Current Liabilities:	44,671,830.30	8,175,698.42	155,841,321.00	208,688,849.72
Total Liabilities:	56,657,961.12	15,323,564.95	187,719,843.29	259,701,369.36
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:	**58,247,632.18**	**15,660,467.02**	**187,719,843.29**	**261,627,942.49**
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	2,579,008.15	491,644.65	858,793.03	3,929,445.83
Total Expense	1,755,152.34	748,187.36	991,709.73	3,495,049.43
Revenues Over/Under Expenses	**823,855.81**	**(256,542.71)**	**(132,916.70)**	**434,396.40**
Total Equity and Current Surplus (Deficit):	**106,164,325.18**	**38,423,004.57**	**2,875,605.55**	**147,462,935.30**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 164,411,957.36**	**$ 54,083,471.59**	**$ 190,595,448.84**	**$ 409,090,877.79**

Revenue and Expense Budget-to-Actual by Category
Month Ended July 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	$ 1,622,647.73	$ 1,622,647.73	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 17,414,352.27
Meter Charges	832,246.01	832,246.01	9,996,000.00	-	-	-	-	-	-	9,996,000.00	9,163,753.99
Penalties	42,519.70	42,519.70	450,000.00	4,670.86	4,670.86	60,000.00	-	-	-	510,000.00	462,809.44
Wastewater System Charges	-	-	-	486,973.79	486,973.79	5,968,000.00	-	-	-	5,968,000.00	5,481,026.21
Wastewater Treatment Charges	-	-	-	-	-	-	858,793.03	858,793.03	10,279,000.00	10,279,000.00	9,420,206.97
Other Operating Revenue	79,184.05	79,184.05	42,000.00	-	-	-	-	-	1,252,000.00	1,294,000.00	1,214,815.95
Non Operating Revenue	2,410.66	2,410.66	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	337,589.34
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,579,008.15**	**2,579,008.15**	**29,053,000.00**	**491,644.65**	**491,644.65**	**6,048,000.00**	**858,793.03**	**858,793.03**	**12,323,000.00**	**47,424,000.00**	**43,494,554.17**
Expense by Category											
Labor	215,171.46	215,171.46	5,596,200.00	60,229.44	60,229.44	1,627,100.00	30,817.67	30,817.67	1,004,700.00	8,228,000.00	7,921,781.43
Temporary Labor	793.38	793.38	32,900.00	340.02	340.02	14,100.00	-	-	-	47,000.00	45,866.60
Benefits	730,820.40	730,820.40	2,915,800.00	168,557.87	168,557.87	756,300.00	109,799.51	109,799.51	492,900.00	4,165,000.00	3,155,822.22
Contract Services	(141,954.67)	(141,954.67)	5,048,000.00	87,728.48	87,728.48	1,582,100.00	820,666.60	820,666.60	6,018,900.00	12,649,000.00	11,882,559.59
Professional Development	21,296.37	21,296.37	291,000.00	4,394.49	4,394.49	104,000.00	1,099.00	1,099.00	21,000.00	416,000.00	389,210.14
Overtime	10,775.12	10,775.12	371,000.00	1,322.19	1,322.19	25,800.00	1,270.67	1,270.67	29,200.00	426,000.00	412,632.02
Materials and Supplies	113,437.18	113,437.18	1,331,500.00	9,002.64	9,002.64	133,100.00	6,115.28	6,115.28	751,400.00	2,216,000.00	2,087,444.90
Utilities	(121,457.41)	(121,457.41)	4,013,800.00	2,438.82	2,438.82	250,300.00	21,941.00	21,941.00	2,129,900.00	6,394,000.00	6,491,077.59
Temporary Labor	793.38	793.38	32,900.00	340.02	340.02	14,100.00	-	-	-	47,000.00	45,866.60
Other	923,426.64	923,426.64	1,300,900.00	413,801.19	413,801.19	341,100.00	-	-	590,000.00	2,232,000.00	894,772.17
Standby	2,050.49	2,050.49	33,000.00	32.20	32.20	2,000.00	-	-	55,000.00	90,000.00	87,917.31
Water Supply	-	-	768,000.00	-	-	-	-	-	-	768,000.00	768,000.00
Debt Service	-	-	3,103,000.00	-	-	273,000.00	-	-	-	3,376,000.00	3,376,000.00
Capital Improvement	-	-	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,725,000.00
Capital Outlay	-	-	695,000.00	-	-	260,000.00	-	-	210,000.00	1,165,000.00	1,165,000.00
Accounting Income Add back	-	-	-	-	-	-	-	-	-	-	-
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:	**1,755,152.34**	**1,755,152.34**	**29,053,000.00**	**748,187.36**	**748,187.36**	**6,048,000.00**	**991,709.73**	**991,709.73**	**12,323,000.00**	**47,424,000.00**	**43,928,950.57**
Total Surplus (Deficit):	**$ 823,855.81**	**$ 823,855.81**	**$ -**	**$ (256,542.71)**	**$ (256,542.71)**	**$ -**	**$ (132,916.70)**	**$ (132,916.70)**	**$ -**	**$ -**	**$ (434,396.40)**

Revenue and Expense Budget-to-Actual by Program
Month Ended July 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	$ 1,622,647.73	$ 1,622,647.73	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 17,414,352.27
Meter Charges	832,246.01	832,246.01	9,996,000.00	-	-	-	-	-	-	9,996,000.00	9,163,753.99
Penalties	42,519.70	42,519.70	450,000.00	4,670.86	4,670.86	60,000.00	-	-	-	510,000.00	462,809.44
Wastewater System Charges	-	-	-	486,973.79	486,973.79	5,968,000.00	-	-	-	5,968,000.00	5,481,026.21
Wastewater Treatment Charges	-	-	-	-	-	-	858,793.03	858,793.03	10,279,000.00	10,279,000.00	9,420,206.97
Other Operating Revenue	79,184.05	79,184.05	42,000.00	-	-	-	-	-	1,252,000.00	1,294,000.00	1,214,815.95
Non Operating Revenue	2,410.66	2,410.66	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	337,589.34
Revenue Total:	**2,579,008.15**	**2,579,008.15**	**29,053,000.00**	**491,644.65**	**491,644.65**	**6,048,000.00**	**858,793.03**	**858,793.03**	**12,323,000.00**	**47,424,000.00**	**43,494,554.17**
1000 - Board of Directors	(26,817.35)	(26,817.35)	254,800.00	(11,532.75)	(11,532.75)	109,200.00	-	-	-	364,000.00	402,350.10
2000 - General Administration	49,966.09	49,966.09	959,000.00	21,414.03	21,414.03	411,000.00	-	-	-	1,370,000.00	1,298,619.88
2100 - Human Resources	1,050,601.00	1,050,601.00	1,702,400.00	449,620.56	449,620.56	564,600.00	-	-	590,000.00	2,857,000.00	1,356,778.44
2200 - Public Affairs	44,706.69	44,706.69	904,400.00	(5,976.24)	(5,976.24)	387,600.00	-	-	-	1,292,000.00	1,253,269.55
2300 - Conservation	(363,118.99)	(363,118.99)	689,000.00	-	-	-	-	-	-	689,000.00	1,052,118.99
3000 - Finance	47,511.72	47,511.72	940,800.00	20,362.07	20,362.07	403,200.00	-	-	-	1,344,000.00	1,276,126.21
3200 - Information Technology	103,020.31	103,020.31	1,205,400.00	44,151.40	44,151.40	516,600.00	-	-	-	1,722,000.00	1,574,828.29
3300 - Customer Service	124,467.91	124,467.91	1,304,100.00	53,128.05	53,128.05	558,900.00	-	-	-	1,863,000.00	1,685,404.04
3400 - Meter Service	27,545.16	27,545.16	292,000.00	-	-	-	-	-	-	292,000.00	264,454.84
4000 - Engineering	28,872.11	28,872.11	999,600.00	4,892.13	4,892.13	428,400.00	-	-	-	1,428,000.00	1,394,235.76
5000 - Water Production	(14,212.33)	(14,212.33)	5,992,000.00	-	-	-	-	-	-	5,992,000.00	6,006,212.33
5100 - Water Treatment	115,734.83	115,734.83	1,082,000.00	-	-	-	-	-	-	1,082,000.00	966,265.17
5200 - Water Quality	30,558.85	30,558.85	546,000.00	-	-	-	-	-	-	546,000.00	515,441.15
6000 - Field Maintenance Administration	69,686.23	69,686.23	418,500.00	7,590.90	7,590.90	46,500.00	-	-	-	465,000.00	387,722.87
6100 - Water Maintenance	231,566.97	231,566.97	2,826,000.00	-	-	-	-	-	-	2,826,000.00	2,594,433.03
6200 - Wastewater Maintenance	-	-	-	41,866.78	41,866.78	867,000.00	-	-	-	867,000.00	825,133.22
6300 - Water Reclamation	-	-	-	-	-	-	838,718.62	838,718.62	9,896,000.00	9,896,000.00	9,057,281.38
7000 - Facilities Maintenance	180,986.91	180,986.91	1,011,000.00	116,385.36	116,385.36	405,000.00	152,991.11	152,991.11	607,000.00	2,023,000.00	1,572,636.62
7100 - Fleet Maintenance	54,076.23	54,076.23	608,000.00	6,285.07	6,285.07	152,000.00	-	-	-	760,000.00	699,638.70
8000 - Capital	-	-	7,318,000.00	-	-	1,198,000.00	-	-	1,230,000.00	9,746,000.00	9,746,000.00
Total Surplus (Deficit):	**$ 823,855.81**	**$ 823,855.81**	**$ -**	**$ (256,542.71)**	**$ (256,542.71)**	**$ -**	**$ (132,916.70)**	**$ (132,916.70)**	**$ -**	**$ -**	**$ (434,396.40)**

Program Expense Detail Budget-to-Actual
Month Ended July 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	$ 1,622,647.73	$ 1,622,647.73	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 17,414,352.27
Meter Charges	832,246.01	832,246.01	9,996,000.00	-	-	-	-	-	-	9,996,000.00	9,163,753.99
Penalties	42,519.70	42,519.70	450,000.00	4,670.86	4,670.86	60,000.00	-	-	-	510,000.00	462,809.44
Wastewater System Charges	-	-	-	486,973.79	486,973.79	5,968,000.00	-	-	-	5,968,000.00	5,481,026.21
Wastewater Treatment Charges	-	-	-	-	-	-	858,793.03	858,793.03	10,279,000.00	10,279,000.00	9,420,206.97
Other Operating Revenue	79,184.05	79,184.05	42,000.00	-	-	-	-	-	1,252,000.00	1,294,000.00	1,214,815.95
Non Operating Revenue	2,410.66	2,410.66	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	337,589.34
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,579,008.15**	**2,579,008.15**	**29,053,000.00**	**491,644.65**	**491,644.65**	**6,048,000.00**	**858,793.03**	**858,793.03**	**12,323,000.00**	**47,424,000.00**	**43,494,554.17**
Program: 1000 - Board of Directors											
Labor	$ 6,772.50	$ 6,772.50	$ 98,000.00	$ 2,902.50	$ 2,902.50	$ 42,000.00	$ -	$ -	$ -	$ 140,000.00	$ 130,325.00
Benefits	4,145.50	4,145.50	63,000.00	1,776.63	1,776.63	27,000.00	-	-	-	90,000.00	84,077.87
Materials and Supplies	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	(39,728.62)	(39,728.62)	77,700.00	(17,026.55)	(17,026.55)	33,300.00	-	-	-	111,000.00	167,755.17
Professional Development	1,993.27	1,993.27	14,000.00	814.67	814.67	6,000.00	-	-	-	20,000.00	17,192.06
Program: 1000 - Board of Directors Total:	**(26,817.35)**	**(26,817.35)**	**254,800.00**	**(11,532.75)**	**(11,532.75)**	**109,200.00**	**-**	**-**	**-**	**364,000.00**	**402,350.10**
Program: 2000 - General Administration											
Labor	14,849.08	14,849.08	417,900.00	6,363.92	6,363.92	179,100.00	-	-	-	597,000.00	575,787.00
Temporary Labor	793.38	793.38	21,000.00	340.02	340.02	9,000.00	-	-	-	30,000.00	28,866.60
Overtime	100.25	100.25	2,800.00	42.97	42.97	1,200.00	-	-	-	4,000.00	3,856.78
Benefits	28,797.42	28,797.42	184,800.00	12,341.70	12,341.70	79,200.00	-	-	-	264,000.00	222,860.88
Materials and Supplies	-	-	4,900.00	-	-	2,100.00	-	-	-	7,000.00	7,000.00
Contract Services	3,932.25	3,932.25	217,000.00	1,685.25	1,685.25	93,000.00	-	-	-	310,000.00	304,382.50
Utilities	117.27	117.27	2,800.00	50.26	50.26	1,200.00	-	-	-	4,000.00	3,832.47
Professional Development	1,376.44	1,376.44	107,800.00	589.91	589.91	46,200.00	-	-	-	154,000.00	152,033.65
Program: 2000 - General Administration Total:	**49,966.09**	**49,966.09**	**959,000.00**	**21,414.03**	**21,414.03**	**411,000.00**	**-**	**-**	**-**	**1,370,000.00**	**1,298,619.88**
Program: 2100 - Human Resources											
Labor	8,813.00	8,813.00	230,300.00	3,777.00	3,777.00	98,700.00	-	-	-	329,000.00	316,410.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	54,385.58	54,385.58	139,300.00	23,308.11	23,308.11	59,700.00	-	-	-	199,000.00	121,306.31
Materials and Supplies	127.03	127.03	4,900.00	54.44	54.44	2,100.00	-	-	-	7,000.00	6,818.53
Contract Services	17,012.37	17,012.37	109,200.00	7,291.01	7,291.01	46,800.00	-	-	-	156,000.00	131,696.62
Utilities	42.27	42.27	700.00	18.11	18.11	300.00	-	-	-	1,000.00	939.62
Professional Development	4,684.65	4,684.65	39,200.00	1,370.70	1,370.70	16,800.00	-	-	-	56,000.00	49,944.65
Other	965,536.10	965,536.10	1,176,700.00	413,801.19	413,801.19	339,300.00	-	-	590,000.00	2,106,000.00	726,662.71
Program: 2100 - Human Resources Total:	**1,050,601.00**	**1,050,601.00**	**1,702,400.00**	**449,620.56**	**449,620.56**	**564,600.00**	**-**	**-**	**590,000.00**	**2,857,000.00**	**1,356,778.44**
Program: 2200 - Public Affairs											
Labor	12,833.53	12,833.53	300,300.00	5,500.07	5,500.07	128,700.00	-	-	-	429,000.00	410,666.40
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	157.31	157.31	11,900.00	67.41	67.41	5,100.00	-	-	-	17,000.00	16,775.28
Benefits	18,102.71	18,102.71	88,900.00	7,758.22	7,758.22	38,100.00	-	-	-	127,000.00	101,139.07
Materials and Supplies	754.81	754.81	58,800.00	323.49	323.49	25,200.00	-	-	-	84,000.00	82,921.70
Contract Services	12,111.32	12,111.32	385,700.00	(19,945.58)	(19,945.58)	165,300.00	-	-	-	551,000.00	558,834.26
Utilities	194.50	194.50	33,600.00	83.35	83.35	14,400.00	-	-	-	48,000.00	47,722.15
Professional Development	552.51	552.51	25,200.00	236.80	236.80	10,800.00	-	-	-	36,000.00	35,210.69
Program: 2200 - Public Affairs Total:	**44,706.69**	**44,706.69**	**904,400.00**	**(5,976.24)**	**(5,976.24)**	**387,600.00**	**-**	**-**	**-**	**1,292,000.00**	**1,253,269.55**
Program: 2300 - Conservation											
Labor	4,256.00	4,256.00	107,000.00	-	-	-	-	-	-	107,000.00	102,744.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	7,000.00	-	-	-	-	-	-	7,000.00	7,000.00
Benefits	483.12	483.12	42,000.00	-	-	-	-	-	-	42,000.00	41,516.88
Materials and Supplies	-	-	26,000.00	-	-	-	-	-	-	26,000.00	26,000.00
Contract Services	(325,893.56)	(325,893.56)	346,000.00	-	-	-	-	-	-	346,000.00	671,893.56
Utilities	31.95	31.95	26,000.00	-	-	-	-	-	-	26,000.00	25,968.05
Professional Development	-	-	15,000.00	-	-	-	-	-	-	15,000.00	15,000.00
Other	(41,996.50)	(41,996.50)	120,000.00	-	-	-	-	-	-	120,000.00	161,996.50
Program: 2300 - Conservation Total:	**(363,118.99)**	**(363,118.99)**	**689,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**689,000.00**	**1,052,118.99**
Program: 3000 - Finance											
Labor	15,822.54	15,822.54	542,500.00	6,781.06	6,781.06	232,500.00	-	-	-	775,000.00	752,396.40
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	105.45	105.45	9,100.00	45.19	45.19	3,900.00	-	-	-	13,000.00	12,849.36
Benefits	74,486.65	74,486.65	261,800.00	31,922.78	31,922.78	112,200.00	-	-	-	374,000.00	267,590.57
Materials and Supplies	-	-	4,900.00	-	-	2,100.00	-	-	-	7,000.00	7,000.00
Contract Services	(43,340.20)	(43,340.20)	98,700.00	(18,574.37)	(18,574.37)	42,300.00	-	-	-	141,000.00	202,914.57
Utilities	83.01	83.01	2,800.00	35.58	35.58	1,200.00	-	-	-	4,000.00	3,881.41
Professional Development	354.27	354.27	21,000.00	151.83	151.83	9,000.00	-	-	-	30,000.00	29,493.90
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance Total:	**47,511.72**	**47,511.72**	**940,800.00**	**20,362.07**	**20,362.07**	**403,200.00**	**-**	**-**	**-**	**1,344,000.00**	**1,276,126.21**

Program Expense Detail Budget-to-Actual
Month Ended July 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	11,607.71	11,607.71	303,100.00	4,974.69	4,974.69	129,900.00	-	-	-	433,000.00	416,417.60
Temporary Labor	-	-	11,900.00	-	-	5,100.00	-	-	-	17,000.00	17,000.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	71,464.78	71,464.78	181,300.00	30,627.65	30,627.65	77,700.00	-	-	-	259,000.00	156,907.57
Materials and Supplies	7,644.77	7,644.77	49,000.00	3,276.31	3,276.31	21,000.00	-	-	-	70,000.00	59,078.92
Contract Services	11,389.41	11,389.41	648,200.00	4,881.18	4,881.18	277,800.00	-	-	-	926,000.00	909,729.41
Utilities	844.30	844.30	8,400.00	361.85	361.85	3,600.00	-	-	-	12,000.00	10,793.85
Professional Development	69.34	69.34	3,500.00	29.72	29.72	1,500.00	-	-	-	5,000.00	4,900.94
Program: 3200 - Information Technology Total:	**103,020.31**	**103,020.31**	**1,205,400.00**	**44,151.40**	**44,151.40**	**516,600.00**	**-**	**-**	**-**	**1,722,000.00**	**1,574,828.29**
Program: 3300 - Customer Service											
Labor	16,417.38	16,417.38	433,300.00	7,035.98	7,035.98	185,700.00	-	-	-	619,000.00	595,546.64
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	281.48	281.48	4,900.00	120.64	120.64	2,100.00	-	-	-	7,000.00	6,597.88
Benefits	50,680.71	50,680.71	217,000.00	21,720.31	21,720.31	93,000.00	-	-	-	310,000.00	237,598.98
Materials and Supplies	-	-	4,900.00	-	-	2,100.00	-	-	-	7,000.00	7,000.00
Contract Services	56,585.97	56,585.97	515,200.00	24,251.12	24,251.12	220,800.00	-	-	-	736,000.00	655,162.91
Utilities	615.33	615.33	112,700.00	-	-	48,300.00	-	-	-	161,000.00	160,384.67
Professional Development	-	-	11,900.00	-	-	5,100.00	-	-	-	17,000.00	17,000.00
Other	(112.96)	(112.96)	4,200.00	-	-	1,800.00	-	-	-	6,000.00	6,112.96
Program: 3300 - Customer Service Total:	**124,467.91**	**124,467.91**	**1,304,100.00**	**53,128.05**	**53,128.05**	**558,900.00**	**-**	**-**	**-**	**1,863,000.00**	**1,685,404.04**
Program: 3400 - Meter Service											
Labor	6,270.40	6,270.40	173,000.00	-	-	-	-	-	-	173,000.00	166,729.60
Overtime	-	-	6,000.00	-	-	-	-	-	-	6,000.00	6,000.00
Benefits	21,254.05	21,254.05	101,000.00	-	-	-	-	-	-	101,000.00	79,745.95
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	20.71	20.71	7,000.00	-	-	-	-	-	-	7,000.00	6,979.29
Utilities	-	-	1,000.00	-	-	-	-	-	-	1,000.00	1,000.00
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	**27,545.16**	**27,545.16**	**292,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**292,000.00**	**264,454.84**
Program: 4000 - Engineering											
Labor	15,503.88	15,503.88	438,900.00	6,644.52	6,644.52	188,100.00	-	-	-	627,000.00	604,851.60
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	1,681.90	1,681.90	107,100.00	720.80	720.80	45,900.00	-	-	-	153,000.00	150,597.30
Materials and Supplies	-	-	13,300.00	-	-	5,700.00	-	-	-	19,000.00	19,000.00
Contract Services	1,733.00	1,733.00	296,100.00	(3,061.00)	(3,061.00)	126,900.00	-	-	-	423,000.00	424,328.00
Utilities	9,953.33	9,953.33	131,600.00	587.81	587.81	56,400.00	-	-	-	188,000.00	177,458.86
Professional Development	-	-	10,500.00	-	-	4,500.00	-	-	-	15,000.00	15,000.00
Program: 4000 - Engineering Total:	**28,872.11**	**28,872.11**	**999,600.00**	**4,892.13**	**4,892.13**	**428,400.00**	**-**	**-**	**-**	**1,428,000.00**	**1,394,235.76**
Program: 5000 - Water Production											
Labor	29,668.96	29,668.96	790,000.00	-	-	-	-	-	-	790,000.00	760,331.04
Overtime	5,841.05	5,841.05	46,000.00	-	-	-	-	-	-	46,000.00	40,158.95
Standby	1,480.12	1,480.12	15,000.00	-	-	-	-	-	-	15,000.00	13,519.88
Benefits	124,293.08	124,293.08	400,000.00	-	-	-	-	-	-	400,000.00	275,706.92
Water Supply	-	-	768,000.00	-	-	-	-	-	-	768,000.00	768,000.00
Materials and Supplies	15,491.25	15,491.25	335,000.00	-	-	-	-	-	-	335,000.00	319,508.75
Contract Services	(12,024.24)	(12,024.24)	528,000.00	-	-	-	-	-	-	528,000.00	540,024.24
Utilities	(179,424.72)	(179,424.72)	3,099,000.00	-	-	-	-	-	-	3,099,000.00	3,278,424.72
Professional Development	462.17	462.17	11,000.00	-	-	-	-	-	-	11,000.00	10,537.83
Program: 5000 - Water Production Total:	**(14,212.33)**	**(14,212.33)**	**5,992,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**5,992,000.00**	**6,006,212.33**
Program: 5100 - Water Treatment											
Labor	10,510.40	10,510.40	273,000.00	-	-	-	-	-	-	273,000.00	262,489.60
Overtime	364.80	364.80	39,000.00	-	-	-	-	-	-	39,000.00	38,635.20
Benefits	66,231.69	66,231.69	164,000.00	-	-	-	-	-	-	164,000.00	97,768.31
Materials and Supplies	18,262.25	18,262.25	200,000.00	-	-	-	-	-	-	200,000.00	181,737.75
Contract Services	(7,596.14)	(7,596.14)	224,000.00	-	-	-	-	-	-	224,000.00	231,596.14
Utilities	27,961.83	27,961.83	182,000.00	-	-	-	-	-	-	182,000.00	154,038.17
Program: 5100 - Water Treatment Total:	**115,734.83**	**115,734.83**	**1,082,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,082,000.00**	**966,265.17**
Program: 5200 - Water Quality											
Labor	6,123.20	6,123.20	223,000.00	-	-	-	-	-	-	223,000.00	216,876.80
Overtime	-	-	12,000.00	-	-	-	-	-	-	12,000.00	12,000.00
Benefits	30,331.60	30,331.60	107,000.00	-	-	-	-	-	-	107,000.00	76,668.40
Materials and Supplies	435.54	435.54	25,000.00	-	-	-	-	-	-	25,000.00	24,564.46
Contract Services	(6,331.49)	(6,331.49)	170,000.00	-	-	-	-	-	-	170,000.00	176,331.49
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	-	-	7,000.00	-	-	-	-	-	-	7,000.00	7,000.00
Program: 5200 - Water Quality Total:	**30,558.85**	**30,558.85**	**546,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**546,000.00**	**515,441.15**

Program Expense Detail Budget-to-Actual
Month Ended July 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 - Field Maintenance Administration											
Labor	7,370.94	7,370.94	195,300.00	812.03	812.03	21,700.00	-	-	-	217,000.00	208,817.03
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	-	-	-	2,000.00	2,000.00
Standby	570.37	570.37	18,000.00	32.20	32.20	2,000.00	-	-	-	20,000.00	19,397.43
Benefits	47,518.36	47,518.36	142,200.00	5,276.60	5,276.60	15,800.00	-	-	-	158,000.00	105,205.04
Materials and Supplies	55.25	55.25	2,700.00	6.14	6.14	300.00	-	-	-	3,000.00	2,938.61
Contract Services	95.99	95.99	900.00	10.67	10.67	100.00	-	-	-	1,000.00	893.34
Utilities	2,271.60	2,271.60	36,900.00	252.40	252.40	4,100.00	-	-	-	41,000.00	38,476.00
Professional Development	11,803.72	11,803.72	20,700.00	1,200.86	1,200.86	2,300.00	-	-	-	23,000.00	9,995.42
Program: 6000 - Field Maintenance Administration Total	**69,686.23**	**69,686.23**	**418,500.00**	**7,590.90**	**7,590.90**	**46,500.00**	**-**	**-**	**-**	**465,000.00**	**387,722.87**
			-	-		-	-		-	-	
Program: 6100 - Water Maintenance											
Labor	41,927.64	41,927.64	914,000.00	-	-	-	-	-	-	914,000.00	872,072.36
Overtime	3,207.80	3,207.80	219,000.00	-	-	-	-	-	-	219,000.00	215,792.20
Benefits	120,510.53	120,510.53	620,000.00	-	-	-	-	-	-	620,000.00	499,489.47
Materials and Supplies	42,677.86	42,677.86	471,000.00	-	-	-	-	-	-	471,000.00	428,322.14
Contract Services	23,243.14	23,243.14	602,000.00	-	-	-	-	-	-	602,000.00	578,756.86
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	**231,566.97**	**231,566.97**	**2,826,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**2,826,000.00**	**2,594,433.03**
			-	-		-	-		-	-	
Program: 6200 - Wastewater Maintenance											
Labor	-	-	-	13,791.48	13,791.48	371,000.00	-	-	-	371,000.00	357,208.52
Overtime	-	-	-	860.54	860.54	9,000.00	-	-	-	9,000.00	8,139.46
Benefits	-	-	-	26,623.33	26,623.33	174,000.00	-	-	-	174,000.00	147,376.67
Materials and Supplies	-	-	-	396.43	396.43	36,000.00	-	-	-	36,000.00	35,603.57
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	195.00	195.00	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,333,195.00)
Program: 6200 - Wastewater Maintenance Total:	**-**	**-**	**-**	**41,866.78**	**41,866.78**	**867,000.00**	**-**	**-**	**-**	**867,000.00**	**825,133.22**
			-	-		-	-		-	-	
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	28,358.09	28,358.09	939,000.00	939,000.00	910,641.91
Overtime	-	-	-	-	-	-	1,050.98	1,050.98	25,000.00	25,000.00	23,949.02
Standby	-	-	-	-	-	-	-	-	55,000.00	55,000.00	55,000.00
Benefits	-	-	-	-	-	-	100,134.11	100,134.11	456,000.00	456,000.00	355,865.89
Materials and Supplies	-	-	-	-	-	-	-	-	734,000.00	734,000.00	734,000.00
Contract Services	-	-	-	-	-	-	691,236.31	691,236.31	5,646,000.00	5,646,000.00	4,954,763.69
Utilities	-	-	-	-	-	-	16,840.13	16,840.13	2,021,000.00	2,021,000.00	2,004,159.87
Professional Development	-	-	-	-	-	-	1,099.00	1,099.00	20,000.00	20,000.00	18,901.00
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**838,718.62**	**838,718.62**	**9,896,000.00**	**9,896,000.00**	**9,057,281.38**
			-	-		-	-		-	-	
Program: 7000 - Facilities Maintenance											
Labor	4,099.36	4,099.36	109,500.00	1,639.73	1,639.73	43,800.00	2,459.58	2,459.58	65,700.00	219,000.00	210,801.33
Overtime	366.17	366.17	7,000.00	146.46	146.46	2,800.00	219.69	219.69	4,200.00	14,000.00	13,267.68
Benefits	16,109.17	16,109.17	61,500.00	6,443.60	6,443.60	24,600.00	9,665.40	9,665.40	36,900.00	123,000.00	90,781.83
Materials and Supplies	4,870.70	4,870.70	29,000.00	1,711.10	1,711.10	11,600.00	6,115.28	6,115.28	17,400.00	58,000.00	45,302.92
Contract Services	153,762.10	153,762.10	621,500.00	106,958.63	106,958.63	248,600.00	129,430.29	129,430.29	372,900.00	1,243,000.00	852,848.98
Utilities	1,779.41	1,779.41	181,500.00	(514.16)	(514.16)	72,600.00	5,100.87	5,100.87	108,900.00	363,000.00	356,633.88
Professional Development	-	-	1,000.00	-	-	1,000.00	-	-	1,000.00	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**180,986.91**	**180,986.91**	**1,011,000.00**	**116,385.36**	**116,385.36**	**405,000.00**	**152,991.11**	**152,991.11**	**607,000.00**	**2,023,000.00**	**1,572,636.62**
Program: 7100 - Fleet Maintenance											
Labor	3,118.32	3,118.32	80,000.00	346.48	346.48	20,000.00	-	-	-	100,000.00	96,535.20
Overtime	350.81	350.81	2,400.00	38.98	38.98	600.00	-	-	-	3,000.00	2,610.21
Benefits	343.55	343.55	32,800.00	38.14	38.14	8,200.00	-	-	-	41,000.00	40,618.31
Materials and Supplies	23,117.72	23,117.72	96,000.00	3,234.73	3,234.73	24,000.00	-	-	-	120,000.00	93,647.55
Contract Services	13,073.32	13,073.32	200,800.00	1,063.12	1,063.12	50,200.00	-	-	-	251,000.00	236,863.56
Utilities	14,072.51	14,072.51	192,800.00	1,563.62	1,563.62	48,200.00	-	-	-	241,000.00	225,363.87
Professional Development	-	-	3,200.00	-	-	800.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	**54,076.23**	**54,076.23**	**608,000.00**	**6,285.07**	**6,285.07**	**152,000.00**	**-**	**-**	**-**	**760,000.00**	**699,638.70**
						-			-	-	
Program: 8000 - Capital											
Debt Service	-	-	3,103,000.00	-	-	273,000.00	-	-	-	3,376,000.00	3,376,000.00
Capital Improvement	-	-	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,725,000.00
Capital Outlay	-	-	695,000.00	-	-	260,000.00	-	-	210,000.00	1,165,000.00	1,165,000.00
Accounting Income Add back	-	-	-	-	-	-	-	-	-	-	-
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:	**-**	**-**	**7,318,000.00**	**-**	**-**	**1,198,000.00**	**-**	**-**	**1,230,000.00**	**9,746,000.00**	**9,746,000.00**
Total Surplus (Deficit):	**$ 823,855.81**	**$ 823,855.81**	**$ -**	**$ (256,542.71)**	**$ (256,542.71)**	**$ -**	**$ (132,916.70)**	**$ (132,916.70)**	**$ -**	**$ -**	**$ (434,396.40)**