Combining Schedule of Net Position
As of January 31, 2024
Unaudited

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 18,041,032.76	$ 1,079,769.04	$ 2,769,714.18	$ 21,890,515.98
Investments	7,467,668.36	1,765,115.56	-	9,232,783.92
Accounts Receivable, Net	3,956,554.21	311,471.64	548,409.10	4,816,434.95
Interest Receivable	-	-	-	-
Other Receivables	2,168,893.29	-	-	2,168,893.29
Due from Sewer Fund	-	12,443,792.46	-	12,443,792.46
Due from Water Fund	3,770,000.00	-	5,264,375.80	9,034,375.80
Due from Reclamation Fund	-	-	-	-
Due from Other Governments	42,000.35	-	4,174,121.69	4,216,122.04
Inventory	1,175,803.14	6,721.16	-	1,182,524.30
Prepaid Expenses	212,514.89	32,079.63	-	244,594.52
Total Current Assets:	36,834,467.00	15,638,949.49	12,756,620.77	65,230,037.26
Non-Current Assets:				
Restricted Cash and Cash Equivalents	8,083,412.79	3,555,502.92	-	11,638,915.71
Capital Assets not being Depreciated	21,434,703.85	17,630,679.86	166,356,625.74	205,422,009.45
Capital Assets, Net	96,948,239.29	16,997,047.78	-	113,945,287.07
Total Non-Current Assets:	126,466,355.93	38,183,230.56	166,356,625.74	331,006,212.23
Total Assets:	163,300,822.93	53,822,180.05	179,113,246.51	396,236,249.49
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:	**168,837,471.26**	**55,641,575.17**	**179,113,246.51**	**403,592,292.94**
Current Liabilities:				
Accounts Payable and Accrued Expenses	1,122,208.53	29,842.00	-	1,152,050.53
Due to Water Fund	-	3,770,000.00	-	3,770,000.00
Due to Sewer Fund	-	-	12,443,792.46	12,443,792.46
Due to Reclamation Fund	5,264,375.80	-	-	5,264,375.80
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,421,791.28	-	-	1,421,791.28
Construction Advances and Retentions	117,198.72	3,010,696.98	8,382,421.33	11,510,317.03
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:	10,754,176.86	7,147,866.53	20,891,246.79	38,793,290.18
Non-Current Liabilities:				
Compensated Absences, less current portion	271,782.46	66,033.97	75,006.92	412,823.35
Net Pension Liability	10,600,994.28	3,254,141.95	-	13,855,136.23
Long Term Debt, Less Current Portion	33,439,187.49	4,800,908.00	156,289,569.00	194,529,664.49
Other Liabilities	1,173.64	-	-	1,173.64
Total Non-Current Liabilities:	44,313,137.87	8,121,083.92	156,364,575.92	208,798,797.71
Total Liabilities:	55,067,314.73	15,268,950.45	177,255,822.71	247,592,087.89
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:	**56,656,985.79**	**15,605,852.52**	**177,255,822.71**	**249,518,661.02**
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	18,367,688.59	4,000,010.98	6,127,878.30	28,495,577.87
Total Expense	11,527,672.49	2,643,835.61	7,278,976.75	21,450,484.85
Revenues Over/Under Expenses	**6,840,016.10**	**1,356,175.37**	**(1,151,098.45)**	**7,045,093.02**
Total Equity and Current Surplus (Deficit):	**112,180,485.47**	**40,035,722.65**	**1,857,423.80**	**154,073,631.92**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 168,837,471.26**	**$ 55,641,575.17**	**$ 179,113,246.51**	**$ 403,592,292.94**

East Valley Water District

Revenue and Expense Budget-to-Actual by Category
Month Ended January 31, 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	$ 1,381,101.84	$ 11,511,991.44	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 7,525,008.56
Meter Charges	834,349.43	5,831,850.25	9,996,000.00	-	-	-	-	-	-	9,996,000.00	4,164,149.75
Penalties	72,328.29	345,834.78	450,000.00	5,622.38	36,273.83	60,000.00	-	-	-	510,000.00	127,891.39
Wastewater System Charges	-	-	-	489,938.18	3,426,471.85	5,968,000.00	-	-	-	5,968,000.00	2,541,528.15
Wastewater Treatment Charges	-	-	-	-	-	-	865,396.60	6,076,816.26	10,279,000.00	10,279,000.00	4,202,183.74
Other Operating Revenue	47,895.90	552,925.43	42,000.00	118,020.67	405,313.12	-	-	-	1,252,000.00	1,294,000.00	335,761.45
Non Operating Revenue	83,693.36	125,086.69	220,000.00	27,026.36	131,952.18	20,000.00	19,714.18	51,062.04	100,000.00	340,000.00	31,899.09
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,419,368.82**	**18,367,688.59**	**29,053,000.00**	**640,607.59**	**4,000,010.98**	**6,048,000.00**	**885,110.78**	**6,127,878.30**	**12,323,000.00**	**47,424,000.00**	**18,928,422.13**
Expense by Category											
Labor	384,039.94	2,984,473.18	5,596,200.00	116,722.51	831,121.26	1,627,100.00	65,888.23	431,861.45	1,004,700.00	8,228,000.00	3,980,544.11
Temporary Labor	1,247.40	11,297.22	32,900.00	534.60	4,841.66	14,100.00	-	-	-	47,000.00	30,861.12
Benefits	149,486.23	1,798,469.86	2,915,800.00	38,330.19	440,876.68	756,300.00	21,657.75	266,821.22	492,900.00	4,165,000.00	1,658,832.24
Contract Services	182,111.29	1,924,763.94	5,048,000.00	59,333.22	680,643.14	1,582,100.00	702,603.68	5,497,973.62	6,018,900.00	12,649,000.00	4,545,619.30
Professional Development	10,576.10	144,417.34	291,000.00	2,816.70	42,380.20	104,000.00	-	6,643.20	21,000.00	416,000.00	222,559.26
Overtime	43,943.56	285,136.69	371,000.00	3,324.79	11,958.93	25,800.00	10,568.66	14,919.17	29,200.00	426,000.00	113,985.21
Materials and Supplies	217,634.19	1,011,112.24	1,331,500.00	14,629.31	83,082.13	133,100.00	24,860.67	81,814.63	751,400.00	2,216,000.00	1,039,991.00
Utilities	17,759.00	1,888,992.32	4,013,800.00	4,246.25	100,436.77	250,300.00	69,646.38	301,272.47	2,129,900.00	6,394,000.00	4,103,298.44
Temporary Labor	1,247.40	11,297.22	32,900.00	534.60	4,841.66	14,100.00	-	-	-	47,000.00	30,861.12
Other	213,183.00	970,721.22	1,300,900.00	53,030.74	254,102.18	341,100.00	129,120.72	597,656.79	590,000.00	2,232,000.00	409,519.81
Standby	10,454.14	46,823.87	33,000.00	541.35	1,810.74	2,000.00	80.00	80.00	55,000.00	90,000.00	41,285.39
Water Supply	200,700.00	200,971.39	768,000.00	-	-	-	-	-	-	768,000.00	567,028.61
Debt Service	-	5,314.36	3,103,000.00	-	-	273,000.00	-	-	-	3,376,000.00	3,370,685.64
Capital Improvement	127,688.10	543,100.72	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,181,899.28
Capital Outlay	18,981.66	243,881.64	695,000.00	2,332.50	187,740.26	260,000.00	-	79,934.20	210,000.00	1,165,000.00	653,443.90
Accounting Income Add back	(127,688.10)	(543,100.72)	-	-	-	-	-	-	-	-	543,100.72
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:	**1,451,363.91**	**11,527,672.49**	**29,053,000.00**	**296,376.76**	**2,643,835.61**	**6,048,000.00**	**1,024,426.09**	**7,278,976.75**	**12,323,000.00**	**47,424,000.00**	**25,973,515.15**
Total Surplus (Deficit):	**$ 968,004.91**	**$ 6,840,016.10**	**$ -**	**$ 344,230.83**	**$ 1,356,175.37**	**$ -**	**$ (139,315.31)**	**$ (1,151,098.45)**	**$ -**	**$ -**	**$ (7,045,093.02)**

Revenue and Expense Budget-to-Actual by Program
Month Ended January 31, 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	$ 1,381,101.84	$ 11,511,991.44	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 7,525,008.56
Meter Charges	834,349.43	5,831,850.25	9,996,000.00	-	-	-	-	-	-	9,996,000.00	4,164,149.75
Penalties	72,328.29	345,834.78	450,000.00	5,622.38	36,273.83	60,000.00	-	-	-	510,000.00	127,891.39
Wastewater System Charges	-	-	-	489,938.18	3,426,471.85	5,968,000.00	-	-	-	5,968,000.00	2,541,528.15
Wastewater Treatment Charges	-	-	-	-	-	-	865,396.60	6,076,816.26	10,279,000.00	10,279,000.00	4,202,183.74
Other Operating Revenue	47,895.90	552,925.43	42,000.00	118,020.67	405,313.12	-	-	-	1,252,000.00	1,294,000.00	335,761.45
Non Operating Revenue	83,693.36	125,086.69	220,000.00	27,026.36	131,952.18	20,000.00	19,714.18	51,062.04	100,000.00	340,000.00	31,899.09
Revenue Total:	**2,419,368.82**	**18,367,688.59**	**29,053,000.00**	**640,607.59**	**4,000,010.98**	**6,048,000.00**	**885,110.78**	**6,127,878.30**	**12,323,000.00**	**47,424,000.00**	**18,928,422.13**
1000 - Governing Board	16,402.88	129,307.66	254,800.00	7,029.78	53,115.45	109,200.00	-	-	-	364,000.00	181,576.89
2000 - General Administration	62,708.09	502,114.14	959,000.00	25,819.45	207,270.10	411,000.00	-	-	-	1,370,000.00	660,615.76
2100 - Human Resources	238,289.09	1,285,506.54	1,702,400.00	65,232.25	377,387.78	564,600.00	129,120.72	597,656.79	590,000.00	2,857,000.00	596,448.89
2200 - Public Affairs	45,230.41	383,270.92	904,400.00	21,405.02	181,313.54	387,600.00	-	-	-	1,292,000.00	727,415.54
2300 - Conservation	19,775.23	(97,564.19)	689,000.00	-	-	-	-	-	-	689,000.00	786,564.19
3000 - Finance & Accounting	55,982.28	411,236.48	940,800.00	23,973.03	176,802.44	403,200.00	-	-	-	1,344,000.00	755,961.08
3200 - Information Technology	44,013.02	525,885.92	1,205,400.00	18,823.50	225,339.98	516,600.00	-	-	-	1,722,000.00	970,774.10
3300 - Customer Service	74,678.44	835,124.91	1,304,100.00	31,611.50	354,990.27	558,900.00	-	-	-	1,863,000.00	672,884.82
3400 - Meter Services	17,546.87	145,479.06	292,000.00	-	-	-	-	-	-	292,000.00	146,520.94
4000 - Engineering	64,494.55	404,264.28	999,600.00	23,725.13	141,189.73	428,400.00	-	-	-	1,428,000.00	882,545.99
5000 - Water Production	316,830.67	2,672,178.35	5,992,000.00	-	-	-	-	-	-	5,992,000.00	3,319,821.65
5100 - Water Treatment	110,156.23	791,400.08	1,082,000.00	-	-	-	-	-	-	1,082,000.00	290,599.92
5200 - Water Quality	25,647.57	226,383.32	546,000.00	-	-	-	-	-	-	546,000.00	319,616.68
6000 - Maintenance Administration	30,314.50	263,530.07	418,500.00	3,106.62	27,796.93	46,500.00	-	-	-	465,000.00	173,673.00
6100 - Water Maintenance	209,715.51	1,819,131.23	2,826,000.00	-	-	-	-	-	-	2,826,000.00	1,006,868.77
6200 - Wastewater Collection	-	-	-	44,244.54	396,940.47	867,000.00	-	-	-	867,000.00	470,059.53
6300 - Water Reclamation	-	-	-	-	-	-	859,493.12	6,090,513.69	9,896,000.00	9,896,000.00	3,805,486.31
7000 - Facilities Maintenance	33,776.55	596,296.28	1,011,000.00	13,676.36	237,165.35	405,000.00	35,812.25	510,872.07	607,000.00	2,023,000.00	678,666.30
7100 - Fleet Maintenance	66,820.36	384,931.44	608,000.00	15,397.08	76,783.31	152,000.00	-	-	-	760,000.00	298,285.25
8000 - Capital	18,981.66	249,196.00	7,318,000.00	2,332.50	187,740.26	1,198,000.00	-	79,934.20	1,230,000.00	9,746,000.00	9,229,129.54
Total Surplus (Deficit):	**$ 968,004.91**	**$ 6,840,016.10**	**$ -**	**$ 344,230.83**	**$ 1,356,175.37**	**$ -**	**$ (139,315.31)**	**$ (1,151,098.45)**	**$ -**	**$ -**	**$ (7,045,093.02)**

Program Expense Detail Budget-to-Actual
Month Ended January 31, 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	$ 1,381,101.84	$ 11,511,991.44	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 7,525,008.56
Meter Charges	834,349.43	5,831,850.25	9,996,000.00	-	-	-	-	-	-	9,996,000.00	4,164,149.75
Penalties	72,328.29	345,834.78	450,000.00	5,622.38	36,273.83	60,000.00	-	-	-	510,000.00	127,891.39
Wastewater System Charges	-	-	-	489,938.18	3,426,471.85	5,968,000.00	-	-	-	5,968,000.00	2,541,528.15
Wastewater Treatment Charges	-	-	-	-	-	-	865,396.60	6,076,816.26	10,279,000.00	10,279,000.00	4,202,183.74
Other Operating Revenue	47,895.90	552,925.43	42,000.00	118,020.67	405,313.12	-	-	-	1,252,000.00	1,294,000.00	335,761.45
Non Operating Revenue	83,693.36	125,086.69	220,000.00	27,026.36	131,952.18	20,000.00	19,714.18	51,062.04	100,000.00	340,000.00	31,899.09
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,419,368.82**	**18,367,688.59**	**29,053,000.00**	**640,607.59**	**4,000,010.98**	**6,048,000.00**	**885,110.78**	**6,127,878.30**	**12,323,000.00**	**47,424,000.00**	**18,928,422.13**
Program: 1000 - Governing Board											
Labor	$ 4,795.89	$ 45,982.20	$ 98,000.00	$ 2,055.36	$ 19,706.55	$ 42,000.00	$ -	$ -	$ -	$ 140,000.00	$ 74,311.25
Benefits	4,063.09	28,978.36	63,000.00	1,741.32	12,419.17	27,000.00	-	-	-	90,000.00	48,602.47
Materials and Supplies	-	86.26	2,100.00	-	36.96	900.00	-	-	-	3,000.00	2,876.78
Contract Services	7,462.00	40,819.45	77,700.00	3,198.00	17,494.05	33,300.00	-	-	-	111,000.00	52,686.50
Professional Development	81.90	13,441.39	14,000.00	35.10	3,458.72	6,000.00	-	-	-	20,000.00	3,099.89
Program: 1000 - Governing Board Total:	**16,402.88**	**129,307.66**	**254,800.00**	**7,029.78**	**53,115.45**	**109,200.00**	**-**	**-**	**-**	**364,000.00**	**181,576.89**
Program: 2000 - General Administration											
Labor	30,183.12	231,081.39	417,900.00	12,935.68	99,035.01	179,100.00	-	-	-	597,000.00	266,883.60
Temporary Labor	-	3,661.62	21,000.00	-	1,569.26	9,000.00	-	-	-	30,000.00	24,769.12
Overtime	300.76	1,704.30	2,800.00	128.90	730.46	1,200.00	-	-	-	4,000.00	1,565.24
Benefits	10,165.27	117,198.74	184,800.00	3,301.04	44,623.69	79,200.00	-	-	-	264,000.00	102,177.57
Materials and Supplies	155.79	1,340.18	4,900.00	66.77	574.39	2,100.00	-	-	-	7,000.00	5,085.43
Contract Services	19,007.25	84,848.49	217,000.00	8,145.96	36,363.61	93,000.00	-	-	-	310,000.00	188,787.90
Utilities	-	676.05	2,800.00	-	289.73	1,200.00	-	-	-	4,000.00	3,034.22
Professional Development	2,895.90	61,603.37	107,800.00	1,241.10	24,083.95	46,200.00	-	-	-	154,000.00	68,312.68
Program: 2000 - General Administration Total:	**62,708.09**	**502,114.14**	**959,000.00**	**25,819.45**	**207,270.10**	**411,000.00**	**-**	**-**	**-**	**1,370,000.00**	**660,615.76**
Program: 2100 - Human Resources											
Labor	17,626.00	123,340.07	230,300.00	7,554.00	52,859.98	98,700.00	-	-	-	329,000.00	152,799.95
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	950.35	2,100.00	-	407.26	900.00	-	-	-	3,000.00	1,642.39
Benefits	5,227.25	98,647.17	139,300.00	2,240.25	42,276.93	59,700.00	-	-	-	199,000.00	58,075.90
Materials and Supplies	135.74	979.48	4,900.00	58.18	419.77	2,100.00	-	-	-	7,000.00	5,600.75
Contract Services	5,481.19	54,089.71	109,200.00	2,349.08	23,181.22	46,800.00	-	-	-	156,000.00	78,729.07
Utilities	-	289.78	700.00	-	124.19	300.00	-	-	-	1,000.00	586.03
Professional Development	-	15,867.09	39,200.00	-	4,016.25	16,800.00	-	-	-	56,000.00	36,116.66
Other	209,818.91	991,342.89	1,176,700.00	53,030.74	254,102.18	339,300.00	129,120.72	597,656.79	590,000.00	2,106,000.00	262,898.14
Program: 2100 - Human Resources Total:	**238,289.09**	**1,285,506.54**	**1,702,400.00**	**65,232.25**	**377,387.78**	**564,600.00**	**129,120.72**	**597,656.79**	**590,000.00**	**2,857,000.00**	**596,448.89**
Program: 2200 - Public Affairs											
Labor	25,667.04	179,669.41	300,300.00	11,000.16	77,001.09	128,700.00	-	-	-	429,000.00	172,329.50
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	160.63	3,326.35	11,900.00	68.84	1,425.54	5,100.00	-	-	-	17,000.00	12,248.11
Benefits	7,839.66	63,463.11	88,900.00	3,359.69	27,197.64	38,100.00	-	-	-	127,000.00	36,339.25
Materials and Supplies	902.42	9,197.55	58,800.00	386.75	3,941.84	25,200.00	-	-	-	84,000.00	70,860.61
Contract Services	10,660.66	121,615.41	385,700.00	6,589.58	69,176.38	165,300.00	-	-	-	551,000.00	360,208.21
Utilities	-	1,815.08	33,600.00	-	777.87	14,400.00	-	-	-	48,000.00	45,407.05
Professional Development	-	4,184.01	25,200.00	-	1,793.18	10,800.00	-	-	-	36,000.00	30,022.81
Program: 2200 - Public Affairs Total:	**45,230.41**	**383,270.92**	**904,400.00**	**21,405.02**	**181,313.54**	**387,600.00**	**-**	**-**	**-**	**1,292,000.00**	**727,415.54**
Program: 2300 - Conservation											
Labor	8,512.00	59,584.00	107,000.00	-	-	-	-	-	-	107,000.00	47,416.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,436.40	7,000.00	-	-	-	-	-	-	7,000.00	5,563.60
Benefits	2,953.45	18,431.83	42,000.00	-	-	-	-	-	-	42,000.00	23,568.17
Materials and Supplies	-	3,459.06	26,000.00	-	-	-	-	-	-	26,000.00	22,540.94
Contract Services	1,860.00	(167,215.80)	346,000.00	-	-	-	-	-	-	346,000.00	513,215.80
Utilities	-	211.97	26,000.00	-	-	-	-	-	-	26,000.00	25,788.03
Professional Development	4,003.80	9,139.01	15,000.00	-	-	-	-	-	-	15,000.00	5,860.99
Other	2,445.98	(22,610.66)	120,000.00	-	-	-	-	-	-	120,000.00	142,610.66
Program: 2300 - Conservation Total:	**19,775.23**	**(97,564.19)**	**689,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**689,000.00**	**786,564.19**
Program: 3000 - Finance & Accounting											
Labor	33,689.06	234,682.88	542,500.00	14,438.15	100,562.63	232,500.00	-	-	-	775,000.00	439,754.49
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	198.56	1,694.48	9,100.00	85.10	726.21	3,900.00	-	-	-	13,000.00	10,579.31
Benefits	11,095.70	155,042.17	261,800.00	4,755.23	66,410.07	112,200.00	-	-	-	374,000.00	152,547.76
Materials and Supplies	852.73	2,091.52	4,900.00	365.45	896.38	2,100.00	-	-	-	7,000.00	4,012.10
Contract Services	10,051.73	6,882.07	98,700.00	4,288.60	3,594.94	42,300.00	-	-	-	141,000.00	130,522.99
Utilities	-	826.28	2,800.00	-	354.12	1,200.00	-	-	-	4,000.00	2,819.60
Professional Development	94.50	9,935.55	21,000.00	40.50	4,258.09	9,000.00	-	-	-	30,000.00	15,806.36
Other	-	81.53	-	-	-	-	-	-	-	-	(81.53)
Program: 3000 - Finance & Accounting Total:	**55,982.28**	**411,236.48**	**940,800.00**	**23,973.03**	**176,802.44**	**403,200.00**	**-**	**-**	**-**	**1,344,000.00**	**755,961.08**

Program Expense Detail Budget-to-Actual
Month Ended January 31, 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	21,412.18	150,786.83	303,100.00	9,176.62	64,622.78	129,900.00	-	-	-	433,000.00	217,590.39
Temporary Labor	1,247.40	7,635.60	11,900.00	534.60	3,272.40	5,100.00	-	-	-	17,000.00	6,092.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	7,105.23	131,038.69	181,300.00	3,045.05	56,159.02	77,700.00	-	-	-	259,000.00	71,802.29
Materials and Supplies	9,790.39	56,841.44	49,000.00	4,156.74	24,321.48	21,000.00	-	-	-	70,000.00	(11,162.92)
Contract Services	4,457.82	168,552.99	648,200.00	1,910.49	72,237.01	277,800.00	-	-	-	926,000.00	685,210.00
Utilities	-	9,263.35	8,400.00	-	3,970.00	3,600.00	-	-	-	12,000.00	(1,233.35)
Professional Development	-	1,767.02	3,500.00	-	757.29	1,500.00	-	-	-	5,000.00	2,475.69
Program: 3200 - Information Technology Total:	**44,013.02**	**525,885.92**	**1,205,400.00**	**18,823.50**	**225,339.98**	**516,600.00**	**-**	**-**	**-**	**1,722,000.00**	**970,774.10**
Program: 3300 - Customer Service											
Labor	31,679.09	225,880.56	433,300.00	13,576.76	96,805.73	185,700.00	-	-	-	619,000.00	296,313.71
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	462.66	4,432.53	4,900.00	198.27	1,899.66	2,100.00	-	-	-	7,000.00	667.81
Benefits	11,722.97	132,485.90	217,000.00	5,024.05	56,778.63	93,000.00	-	-	-	310,000.00	120,735.47
Materials and Supplies	53.17	1,015.24	4,900.00	22.79	435.10	2,100.00	-	-	-	7,000.00	5,549.66
Contract Services	29,842.44	404,679.59	515,200.00	12,789.63	173,434.11	220,800.00	-	-	-	736,000.00	157,886.30
Utilities	-	63,847.91	112,700.00	-	25,261.75	48,300.00	-	-	-	161,000.00	71,890.34
Professional Development	-	875.72	11,900.00	-	375.29	5,100.00	-	-	-	17,000.00	15,748.99
Other	918.11	1,907.46	4,200.00	-	-	1,800.00	-	-	-	6,000.00	4,092.54
Program: 3300 - Customer Service Total:	**74,678.44**	**835,124.91**	**1,304,100.00**	**31,611.50**	**354,990.27**	**558,900.00**	**-**	**-**	**-**	**1,863,000.00**	**672,884.82**
Program: 3400 - Meter Services											
Labor	12,540.80	88,035.62	173,000.00	-	-	-	-	-	-	173,000.00	84,964.38
Overtime	-	308.63	6,000.00	-	-	-	-	-	-	6,000.00	5,691.37
Benefits	4,860.21	55,653.72	101,000.00	-	-	-	-	-	-	101,000.00	45,346.28
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	145.86	870.27	7,000.00	-	-	-	-	-	-	7,000.00	6,129.73
Utilities	-	610.82	1,000.00	-	-	-	-	-	-	1,000.00	389.18
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**17,546.87**	**145,479.06**	**292,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**292,000.00**	**146,520.94**
Program: 4000 - Engineering											
Labor	29,245.01	215,116.57	438,900.00	13,289.04	92,948.28	188,100.00	-	-	-	627,000.00	318,935.15
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	6,962.33	44,604.75	107,100.00	2,983.79	19,115.73	45,900.00	-	-	-	153,000.00	89,279.52
Materials and Supplies	-	6,164.53	13,300.00	-	215.04	5,700.00	-	-	-	19,000.00	12,620.43
Contract Services	24,121.95	83,397.45	296,100.00	5,952.30	5,298.80	126,900.00	-	-	-	423,000.00	334,303.75
Utilities	665.26	51,042.74	131,600.00	-	21,703.07	56,400.00	-	-	-	188,000.00	115,254.19
Professional Development	3,500.00	3,938.24	10,500.00	1,500.00	1,908.81	4,500.00	-	-	-	15,000.00	9,152.95
Program: 4000 - Engineering Total:	**64,494.55**	**404,264.28**	**999,600.00**	**23,725.13**	**141,189.73**	**428,400.00**	**-**	**-**	**-**	**1,428,000.00**	**882,545.99**
Program: 5000 - Water Production											
Labor	59,583.95	416,274.40	790,000.00	-	-	-	-	-	-	790,000.00	373,725.60
Overtime	11,806.46	37,769.52	46,000.00	-	-	-	-	-	-	46,000.00	8,230.48
Standby	3,923.18	21,862.71	15,000.00	-	-	-	-	-	-	15,000.00	(6,862.71)
Benefits	18,503.17	263,063.99	400,000.00	-	-	-	-	-	-	400,000.00	136,936.01
Water Supply	200,700.00	200,971.39	768,000.00	-	-	-	-	-	-	768,000.00	567,028.61
Materials and Supplies	15,509.21	138,244.12	335,000.00	-	-	-	-	-	-	335,000.00	196,755.88
Contract Services	6,804.70	166,185.02	528,000.00	-	-	-	-	-	-	528,000.00	361,814.98
Utilities	-	1,422,367.59	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,676,632.41
Professional Development	-	5,439.61	11,000.00	-	-	-	-	-	-	11,000.00	5,560.39
Program: 5000 - Water Production Total:	**316,830.67**	**2,672,178.35**	**5,992,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**5,992,000.00**	**3,319,821.65**
Program: 5100 - Water Treatment											
Labor	21,020.80	147,270.60	273,000.00	-	-	-	-	-	-	273,000.00	125,729.40
Overtime	1,225.64	16,518.48	39,000.00	-	-	-	-	-	-	39,000.00	22,481.52
Benefits	6,394.77	120,846.23	164,000.00	-	-	-	-	-	-	164,000.00	43,153.77
Materials and Supplies	80,710.50	251,339.49	200,000.00	-	-	-	-	-	-	200,000.00	(51,339.49)
Contract Services	804.52	169,039.54	224,000.00	-	-	-	-	-	-	224,000.00	54,960.46
Utilities	-	86,385.74	182,000.00	-	-	-	-	-	-	182,000.00	95,614.26
Program: 5100 - Water Treatment Total:	**110,156.23**	**791,400.08**	**1,082,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,082,000.00**	**290,599.92**
Program: 5200 - Water Quality											
Labor	16,022.41	108,980.41	223,000.00	-	-	-	-	-	-	223,000.00	114,019.59
Overtime	437.76	1,258.02	12,000.00	-	-	-	-	-	-	12,000.00	10,741.98
Benefits	2,871.61	54,999.60	107,000.00	-	-	-	-	-	-	107,000.00	52,000.40
Materials and Supplies	1,243.23	5,765.26	25,000.00	-	-	-	-	-	-	25,000.00	19,234.74
Contract Services	5,072.56	54,815.24	170,000.00	-	-	-	-	-	-	170,000.00	115,184.76
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:	**25,647.57**	**226,383.32**	**546,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**546,000.00**	**319,616.68**

Program Expense Detail Budget-to-Actual
Month Ended January 31, 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	15,209.08	103,777.15	195,300.00	1,624.06	11,418.33	21,700.00	-	-	-	217,000.00	101,804.52
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	-	-	-	2,000.00	2,000.00
Standby	6,530.96	24,961.16	18,000.00	541.35	1,810.74	2,000.00	-	-	-	20,000.00	(6,771.90)
Benefits	7,952.04	99,196.45	142,200.00	872.08	10,846.79	15,800.00	-	-	-	158,000.00	47,956.76
Materials and Supplies	-	73.86	2,700.00	-	8.21	300.00	-	-	-	3,000.00	2,917.93
Contract Services	622.42	1,327.61	900.00	69.13	147.41	100.00	-	-	-	1,000.00	(475.02)
Utilities	-	16,532.30	36,900.00	-	1,836.83	4,100.00	-	-	-	41,000.00	22,630.87
Professional Development	-	17,661.54	20,700.00	-	1,728.62	2,300.00	-	-	-	23,000.00	3,609.84
Program: 6000 - Maintenance Administration Total:	**30,314.50**	**263,530.07**	**418,500.00**	**3,106.62**	**27,796.93**	**46,500.00**	**-**	**-**	**-**	**465,000.00**	**173,673.00**
Program: 6100 - Water Maintenance											
Labor	43,665.55	564,135.79	914,000.00	-	-	-	-	-	-	914,000.00	349,864.21
Overtime	28,468.70	210,438.30	219,000.00	-	-	-	-	-	-	219,000.00	8,561.70
Benefits	36,252.83	360,417.40	620,000.00	-	-	-	-	-	-	620,000.00	259,582.60
Materials and Supplies	88,300.11	403,287.76	471,000.00	-	-	-	-	-	-	471,000.00	67,712.24
Contract Services	13,028.32	280,851.98	602,000.00	-	-	-	-	-	-	602,000.00	321,148.02
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	**209,715.51**	**1,819,131.23**	**2,826,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**2,826,000.00**	**1,006,868.77**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	27,634.88	193,145.62	371,000.00	-	-	-	371,000.00	177,854.38
Overtime	-	-	-	2,693.41	5,606.21	9,000.00	-	-	-	9,000.00	3,393.79
Benefits	-	-	-	9,517.37	87,673.81	174,000.00	-	-	-	174,000.00	86,326.19
Materials and Supplies	-	-	-	4,398.88	21,911.81	36,000.00	-	-	-	36,000.00	14,088.19
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	-	88,603.02	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,421,603.02)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**44,244.54**	**396,940.47**	**867,000.00**	**-**	**-**	**-**	**867,000.00**	**470,059.53**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	60,969.05	397,352.30	939,000.00	939,000.00	541,647.70
Overtime	-	-	-	-	-	-	10,460.20	13,098.89	25,000.00	25,000.00	11,901.11
Standby	-	-	-	-	-	-	80.00	80.00	55,000.00	55,000.00	54,920.00
Benefits	-	-	-	-	-	-	19,835.63	243,915.61	456,000.00	456,000.00	212,084.39
Materials and Supplies	-	-	-	-	-	-	23,098.03	62,402.36	734,000.00	734,000.00	671,597.64
Contract Services	-	-	-	-	-	-	676,399.11	5,128,971.91	5,646,000.00	5,646,000.00	517,028.09
Utilities	-	-	-	-	-	-	68,651.10	238,049.42	2,021,000.00	2,021,000.00	1,782,950.58
Professional Development	-	-	-	-	-	-	-	6,643.20	20,000.00	20,000.00	13,356.80
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**859,493.12**	**6,090,513.69**	**9,896,000.00**	**9,896,000.00**	**3,805,486.31**
Program: 7000 - Facilities Maintenance											
Labor	8,198.72	57,516.04	109,500.00	3,279.44	23,006.20	43,800.00	4,919.18	34,509.15	65,700.00	219,000.00	103,968.61
Overtime	180.77	3,033.89	7,000.00	72.31	1,213.55	2,800.00	108.46	1,820.28	4,200.00	14,000.00	7,932.28
Benefits	3,037.44	38,180.57	61,500.00	1,214.85	15,271.33	24,600.00	1,822.12	22,905.61	36,900.00	123,000.00	46,642.49
Materials and Supplies	1,190.05	16,678.99	29,000.00	476.04	5,402.82	11,600.00	1,762.64	19,412.27	17,400.00	58,000.00	16,505.92
Contract Services	19,256.51	362,166.15	621,500.00	8,182.64	171,127.74	248,600.00	26,204.57	369,001.71	372,900.00	1,243,000.00	340,704.40
Utilities	1,913.06	118,720.64	181,500.00	451.08	21,143.71	72,600.00	995.28	63,223.05	108,900.00	363,000.00	159,912.60
Professional Development	-	-	1,000.00	-	-	1,000.00	-	-	1,000.00	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**33,776.55**	**596,296.28**	**1,011,000.00**	**13,676.36**	**237,165.35**	**405,000.00**	**35,812.25**	**510,872.07**	**607,000.00**	**2,023,000.00**	**678,666.30**
Program: 7100 - Fleet Maintenance											
Labor	6,236.64	43,656.48	80,000.00	692.96	4,850.72	20,000.00	-	-	-	100,000.00	51,492.80
Overtime	701.62	3,215.79	2,400.00	77.96	357.30	600.00	-	-	-	3,000.00	(573.09)
Benefits	2,479.21	15,270.83	32,800.00	275.47	1,696.61	8,200.00	-	-	-	41,000.00	24,032.56
Materials and Supplies	18,790.85	114,547.50	96,000.00	4,697.71	24,918.33	24,000.00	-	-	-	120,000.00	(19,465.83)
Contract Services	23,431.36	91,838.77	200,800.00	5,857.81	19,984.85	50,200.00	-	-	-	251,000.00	139,176.38
Utilities	15,180.68	116,402.07	192,800.00	3,795.17	24,975.50	48,200.00	-	-	-	241,000.00	99,622.43
Professional Development	-	-	3,200.00	-	-	800.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	**66,820.36**	**384,931.44**	**608,000.00**	**15,397.08**	**76,783.31**	**152,000.00**	**-**	**-**	**-**	**760,000.00**	**298,285.25**
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	127,688.10	543,100.72	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,181,899.28
Capital Outlay	18,981.66	243,881.64	695,000.00	2,332.50	187,740.26	260,000.00	-	79,934.20	210,000.00	1,165,000.00	653,443.90
Accounting Income Add back	(127,688.10)	(543,100.72)	-	-	-	-	-	-	-	-	543,100.72
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:	**18,981.66**	**249,196.00**	**7,318,000.00**	**2,332.50**	**187,740.26**	**1,198,000.00**	**-**	**79,934.20**	**1,230,000.00**	**9,746,000.00**	**9,229,129.54**
Total Surplus (Deficit):	**$ 968,004.91**	**$ 6,840,016.10**	**$ -**	**$ 344,230.83**	**$ 1,356,175.37**	**$ -**	**$ (139,315.31)**	**$ (1,151,098.45)**	**$ -**	**$ -**	**$ (7,045,093.02)**