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

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 2,704,714.86	$ 738,504.19	$ 2,750,000.00	$ 6,193,219.05
Investments	3,309,627.32	2,019,618.14	-	5,329,245.46
Accounts Receivable, Net	4,499,819.41	311,471.64	548,409.10	5,359,700.15
Interest Receivable	-	-	-	-
Other Receivables	2,328,214.76	-	-	2,328,214.76
Due from Sewer Fund	3,770,000.00	-	-	3,770,000.00
Due from Reclamation Fund	12,744,180.30	11,293,299.24	-	24,037,479.54
Due from Other Governments	48,208.33	-	21,294,667.78	21,342,876.11
Inventory	1,089,999.13	6,721.16	-	1,096,720.29
Prepaid Expenses	212,514.89	32,079.63	-	244,594.52
Total Current Assets:	30,707,279.00	14,401,694.00	24,593,076.88	69,702,049.88
Non-Current Assets:				
Restricted Cash and Cash Equivalents	8,072,536.71	3,555,502.92	-	11,628,039.63
Capital Assets not being Depreciated	21,459,538.18	17,461,615.60	166,905,697.96	205,826,851.74
Capital Assets, Net	96,948,239.29	16,997,047.78	-	113,945,287.07
Total Non-Current Assets:	126,480,314.18	38,014,166.30	166,905,697.96	331,400,178.44
Total Assets:	157,187,593.18	52,415,860.30	191,498,774.84	401,102,228.32
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:	**162,724,241.51**	**54,235,255.42**	**191,498,774.84**	**408,458,271.77**
Current Liabilities:				
Accounts Payable and Accrued Expenses	4,386,594.18	29,842.00	-	4,416,436.18
Due to Water Fund	-	3,770,000.00	12,744,180.30	16,514,180.30
Due to Sewer Fund	-	-	11,293,299.24	11,293,299.24
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,407,405.73	-	-	1,407,405.73
Construction Advances and Retentions	497,820.15	3,010,696.98	8,722,144.45	12,230,661.58
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:	9,120,422.59	7,147,866.53	32,824,656.99	49,092,946.11
Non-Current Liabilities:				
Compensated Absences, less current portion	487,842.57	118,278.79	117,403.00	723,524.36
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:	44,645,897.38	8,173,328.74	155,841,321.00	208,660,547.12
Total Liabilities:	53,766,319.97	15,321,195.27	188,665,977.99	257,753,493.23
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:	**55,355,991.03**	**15,658,097.34**	**188,665,977.99**	**259,680,066.36**
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	5,498,207.78	1,000,832.98	1,742,932.47	8,241,973.23
Total Expense	3,470,426.67	1,103,222.18	1,918,657.87	6,492,306.72
Revenues Over/Under Expenses	**2,027,781.11**	**(102,389.20)**	**(175,725.40)**	**1,749,666.51**
Total Equity and Current Surplus (Deficit):	**107,368,250.48**	**38,577,158.08**	**2,832,796.85**	**148,778,205.41**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 162,724,241.51**	**$ 54,235,255.42**	**$ 191,498,774.84**	**$ 408,458,271.77**

Revenue and Expense Budget-to-Actual by Category
Month Ended August 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	$ 1,994,072.59	$ 3,616,720.32	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 15,420,279.68
Meter Charges	832,755.22	1,665,001.23	9,996,000.00	-	-	-	-	-	-	9,996,000.00	8,330,998.77
Penalties	47,049.71	89,569.41	450,000.00	5,978.66	10,649.52	60,000.00	-	-	-	510,000.00	409,781.07
Wastewater System Charges	-	-	-	493,082.67	980,056.46	5,968,000.00	-	-	-	5,968,000.00	4,987,943.54
Wastewater Treatment Charges	-	-	-	-	-	-	884,139.44	1,742,932.47	10,279,000.00	10,279,000.00	8,536,067.53
Other Operating Revenue	43,754.53	122,938.58	42,000.00	10,127.00	10,127.00	-	-	-	1,252,000.00	1,294,000.00	1,160,934.42
Non Operating Revenue	1,567.58	3,978.24	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	336,021.76
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,919,199.63**	**5,498,207.78**	**29,053,000.00**	**509,188.33**	**1,000,832.98**	**6,048,000.00**	**884,139.44**	**1,742,932.47**	**12,323,000.00**	**47,424,000.00**	**39,182,026.77**
Expense by Category											
Labor	423,118.69	638,290.15	5,596,200.00	116,617.82	176,847.26	1,627,100.00	60,909.68	91,727.35	1,004,700.00	8,228,000.00	7,321,135.24
Temporary Labor	3,116.54	3,909.92	32,900.00	1,335.66	1,675.68	14,100.00	-	-	-	47,000.00	41,414.40
Benefits	293,119.67	1,023,940.07	2,915,800.00	70,960.39	239,518.26	756,300.00	45,582.82	155,382.33	492,900.00	4,165,000.00	2,746,159.34
Contract Services	339,059.58	197,104.91	5,048,000.00	112,851.08	200,579.56	1,582,100.00	758,125.55	1,578,792.15	6,018,900.00	12,649,000.00	10,672,523.38
Professional Development	15,332.26	36,628.63	291,000.00	4,151.66	8,546.15	104,000.00	604.14	1,703.14	21,000.00	416,000.00	369,122.08
Overtime	51,809.44	62,584.56	371,000.00	2,712.74	4,034.93	25,800.00	677.00	1,947.67	29,200.00	426,000.00	357,432.84
Materials and Supplies	147,766.94	261,204.12	1,331,500.00	5,532.86	14,535.50	133,100.00	340.92	6,456.20	751,400.00	2,216,000.00	1,933,804.18
Utilities	317,682.81	196,225.40	4,013,800.00	6,809.41	9,248.23	250,300.00	33,464.00	55,405.00	2,129,900.00	6,394,000.00	6,133,121.37
Temporary Labor	3,116.54	3,909.92	32,900.00	1,335.66	1,675.68	14,100.00	-	-	-	47,000.00	41,414.40
Other	9,619.00	933,045.64	1,300,900.00	3,478.41	417,279.60	341,100.00	-	-	590,000.00	2,232,000.00	881,674.76
Standby	6,207.53	8,258.02	33,000.00	206.61	238.81	2,000.00	-	-	55,000.00	90,000.00	81,503.17
Water Supply	271.39	271.39	768,000.00	-	-	-	-	-	-	768,000.00	767,728.61
Debt Service	5,314.36	5,314.36	3,103,000.00	-	-	273,000.00	-	-	-	3,376,000.00	3,370,685.64
Capital Improvement	16,718.72	16,718.72	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,708,281.28
Capital Outlay	99,739.58	99,739.58	695,000.00	29,042.52	29,042.52	260,000.00	27,244.03	27,244.03	210,000.00	1,165,000.00	1,008,973.87
Accounting Income Add back	(16,718.72)	(16,718.72)	-	-	-	-	-	-	-	-	16,718.72
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:	**1,715,274.33**	**3,470,426.67**	**29,053,000.00**	**355,034.82**	**1,103,222.18**	**6,048,000.00**	**926,948.14**	**1,918,657.87**	**12,323,000.00**	**47,424,000.00**	**40,931,693.28**
Total Surplus (Deficit):	**$ 1,203,925.30**	**$ 2,027,781.11**	**$ -**	**$ 154,153.51**	**$ (102,389.20)**	**$ -**	**$ (42,808.70)**	**$ (175,725.40)**	**$ -**	**$ -**	**$ (1,749,666.51)**

Revenue and Expense Budget-to-Actual by Program
Month Ended August 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	$ 1,994,072.59	$ 3,616,720.32	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 15,420,279.68
Meter Charges	832,755.22	1,665,001.23	9,996,000.00	-	-	-	-	-	-	9,996,000.00	8,330,998.77
Penalties	47,049.71	89,569.41	450,000.00	5,978.66	10,649.52	60,000.00	-	-	-	510,000.00	409,781.07
Wastewater System Charges	-	-	-	493,082.67	980,056.46	5,968,000.00	-	-	-	5,968,000.00	4,987,943.54
Wastewater Treatment Charges	-	-	-	-	-	-	884,139.44	1,742,932.47	10,279,000.00	10,279,000.00	8,536,067.53
Other Operating Revenue	43,754.53	122,938.58	42,000.00	10,127.00	10,127.00	-	-	-	1,252,000.00	1,294,000.00	1,160,934.42
Non Operating Revenue	1,567.58	3,978.24	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	336,021.76
Revenue Total:	**2,919,199.63**	**5,498,207.78**	**29,053,000.00**	**509,188.33**	**1,000,832.98**	**6,048,000.00**	**884,139.44**	**1,742,932.47**	**12,323,000.00**	**47,424,000.00**	**39,182,026.77**
1000 - Governing Board	13,487.36	(13,329.99)	254,800.00	5,576.18	(5,956.57)	109,200.00	-	-	-	364,000.00	383,286.56
2000 - General Administration	61,743.33	111,709.42	959,000.00	25,558.84	46,972.87	411,000.00	-	-	-	1,370,000.00	1,211,317.71
2100 - Human Resources	45,226.07	1,095,827.07	1,702,400.00	19,382.54	469,003.10	564,600.00	-	-	590,000.00	2,857,000.00	1,292,169.83
2200 - Public Affairs	41,152.32	85,859.01	904,400.00	51,198.86	45,222.62	387,600.00	-	-	-	1,292,000.00	1,160,918.37
2300 - Conservation	31,994.92	(331,124.07)	689,000.00	-	-	-	-	-	-	689,000.00	1,020,124.07
3000 - Finance	63,631.74	111,143.46	940,800.00	27,199.37	47,561.44	403,200.00	-	-	-	1,344,000.00	1,185,295.10
3200 - Information Technology	117,020.65	220,040.96	1,205,400.00	50,151.52	94,302.92	516,600.00	-	-	-	1,722,000.00	1,407,656.12
3300 - Customer Service	130,630.52	255,098.43	1,304,100.00	55,599.49	108,727.54	558,900.00	-	-	-	1,863,000.00	1,499,174.03
3400 - Meter Services	22,431.32	49,976.48	292,000.00	-	-	-	-	-	-	292,000.00	242,023.52
4000 - Engineering	52,932.99	81,805.10	999,600.00	16,760.18	21,652.31	428,400.00	-	-	-	1,428,000.00	1,324,542.59
5000 - Water Production	438,914.61	424,702.28	5,992,000.00	-	-	-	-	-	-	5,992,000.00	5,567,297.72
5100 - Water Treatment	105,454.50	221,189.33	1,082,000.00	-	-	-	-	-	-	1,082,000.00	860,810.67
5200 - Water Quality	41,960.98	72,519.83	546,000.00	-	-	-	-	-	-	546,000.00	473,480.17
6000 - Maintenance Administration	38,408.59	108,094.82	418,500.00	4,051.76	11,642.66	46,500.00	-	-	-	465,000.00	345,262.52
6100 - Water Maintenance	312,101.68	543,668.65	2,826,000.00	-	-	-	-	-	-	2,826,000.00	2,282,331.35
6200 - Wastewater Collection	-	-	-	49,604.22	91,471.00	867,000.00	-	-	-	867,000.00	775,529.00
6300 - Water Reclamation	-	-	-	-	-	-	847,102.78	1,685,821.40	9,896,000.00	9,896,000.00	8,210,178.60
7000 - Facilities Maintenance	49,920.43	230,907.34	1,011,000.00	15,504.74	131,890.10	405,000.00	52,601.33	205,592.44	607,000.00	2,023,000.00	1,454,610.12
7100 - Fleet Maintenance	43,208.38	97,284.61	608,000.00	5,404.60	11,689.67	152,000.00	-	-	-	760,000.00	651,025.72
8000 - Capital	105,053.94	105,053.94	7,318,000.00	29,042.52	29,042.52	1,198,000.00	27,244.03	27,244.03	1,230,000.00	9,746,000.00	9,584,659.51
Total Surplus (Deficit):	**$ 1,203,925.30**	**$ 2,027,781.11**	**$ -**	**$ 154,153.51**	**$ (102,389.20)**	**$ -**	**$ (42,808.70)**	**$ (175,725.40)**	**$ -**	**$ -**	**$ (1,749,666.51)**

Program Expense Detail Budget-to-Actual
Month Ended August 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	$ 1,994,072.59	$ 3,616,720.32	$ 18,345,000.00	$ -	$ -	$ -	$ -	$ -	$ 692,000.00	$ 19,037,000.00	$ 15,420,279.68
Meter Charges	832,755.22	1,665,001.23	9,996,000.00	-	-	-	-	-	-	9,996,000.00	8,330,998.77
Penalties	47,049.71	89,569.41	450,000.00	5,978.66	10,649.52	60,000.00	-	-	-	510,000.00	409,781.07
Wastewater System Charges	-	-	-	493,082.67	980,056.46	5,968,000.00	-	-	-	5,968,000.00	4,987,943.54
Wastewater Treatment Charges	-	-	-	-	-	-	884,139.44	1,742,932.47	10,279,000.00	10,279,000.00	8,536,067.53
Other Operating Revenue	43,754.53	122,938.58	42,000.00	10,127.00	10,127.00	-	-	-	1,252,000.00	1,294,000.00	1,160,934.42
Non Operating Revenue	1,567.58	3,978.24	220,000.00	-	-	20,000.00	-	-	100,000.00	340,000.00	336,021.76
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,919,199.63**	**5,498,207.78**	**29,053,000.00**	**509,188.33**	**1,000,832.98**	**6,048,000.00**	**884,139.44**	**1,742,932.47**	**12,323,000.00**	**47,424,000.00**	**39,182,026.77**
Program: 1000 - Governing Board											
Labor	$ 6,300.01	$ 13,072.51	$ 98,000.00	$ 2,699.99	$ 5,602.49	$ 42,000.00	$ -	$ -	$ -	$ 140,000.00	$ 121,325.00
Benefits	4,109.42	8,254.92	63,000.00	1,761.09	3,537.72	27,000.00	-	-	-	90,000.00	78,207.36
Materials and Supplies	56.13	56.13	2,100.00	24.05	24.05	900.00	-	-	-	3,000.00	2,919.82
Contract Services	-	(39,728.62)	77,700.00	-	(17,026.55)	33,300.00	-	-	-	111,000.00	167,755.17
Professional Development	3,021.80	5,015.07	14,000.00	1,091.05	1,905.72	6,000.00	-	-	-	20,000.00	13,079.21
Program: 1000 - Governing Board Total:	**13,487.36**	**(13,329.99)**	**254,800.00**	**5,576.18**	**(5,956.57)**	**109,200.00**	**-**	**-**	**-**	**364,000.00**	**383,286.56**
Program: 2000 - General Administration											
Labor	29,698.20	44,547.28	417,900.00	12,727.80	19,091.72	179,100.00	-	-	-	597,000.00	533,361.00
Temporary Labor	1,503.74	2,297.12	21,000.00	644.46	984.48	9,000.00	-	-	-	30,000.00	26,718.40
Overtime	238.10	338.35	2,800.00	102.05	145.02	1,200.00	-	-	-	4,000.00	3,516.63
Benefits	15,373.09	44,170.51	184,800.00	5,685.88	18,027.58	79,200.00	-	-	-	264,000.00	201,801.91
Materials and Supplies	661.83	661.83	4,900.00	283.65	283.65	2,100.00	-	-	-	7,000.00	6,054.52
Contract Services	10,581.37	14,513.62	217,000.00	4,534.86	6,220.11	93,000.00	-	-	-	310,000.00	289,266.27
Utilities	117.28	234.55	2,800.00	50.26	100.52	1,200.00	-	-	-	4,000.00	3,664.93
Professional Development	3,569.72	4,946.16	107,800.00	1,529.88	2,119.79	46,200.00	-	-	-	154,000.00	146,934.05
Program: 2000 - General Administration Total:	**61,743.33**	**111,709.42**	**959,000.00**	**25,558.84**	**46,972.87**	**411,000.00**	**-**	**-**	**-**	**1,370,000.00**	**1,211,317.71**
Program: 2100 - Human Resources											
Labor	17,626.01	26,439.01	230,300.00	7,554.00	11,331.00	98,700.00	-	-	-	329,000.00	291,229.99
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	76.03	76.03	2,100.00	32.58	32.58	900.00	-	-	-	3,000.00	2,891.39
Benefits	16,657.32	71,042.90	139,300.00	7,138.81	30,446.92	59,700.00	-	-	-	199,000.00	97,510.18
Materials and Supplies	73.24	200.27	4,900.00	31.38	85.82	2,100.00	-	-	-	7,000.00	6,713.91
Contract Services	2,049.69	19,062.06	109,200.00	878.42	8,169.43	46,800.00	-	-	-	156,000.00	128,768.51
Utilities	41.57	83.84	700.00	17.82	35.93	300.00	-	-	-	1,000.00	880.23
Professional Development	585.94	5,270.59	39,200.00	251.12	1,621.82	16,800.00	-	-	-	56,000.00	49,107.59
Other	8,116.27	973,652.37	1,176,700.00	3,478.41	417,279.60	339,300.00	-	-	590,000.00	2,106,000.00	715,068.03
Program: 2100 - Human Resources Total:	**45,226.07**	**1,095,827.07**	**1,702,400.00**	**19,382.54**	**469,003.10**	**564,600.00**	**-**	**-**	**590,000.00**	**2,857,000.00**	**1,292,169.83**
Program: 2200 - Public Affairs											
Labor	25,667.08	38,500.61	300,300.00	11,000.14	16,500.21	128,700.00	-	-	-	429,000.00	373,999.18
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	157.32	314.63	11,900.00	67.41	134.82	5,100.00	-	-	-	17,000.00	16,550.55
Benefits	10,059.00	28,161.71	88,900.00	4,310.88	12,069.10	38,100.00	-	-	-	127,000.00	86,769.19
Materials and Supplies	706.11	1,460.92	58,800.00	302.62	626.11	25,200.00	-	-	-	84,000.00	81,912.97
Contract Services	4,109.86	16,221.18	385,700.00	35,323.68	15,378.10	165,300.00	-	-	-	551,000.00	519,400.72
Utilities	197.89	392.39	33,600.00	84.81	168.16	14,400.00	-	-	-	48,000.00	47,439.45
Professional Development	255.06	807.57	25,200.00	109.32	346.12	10,800.00	-	-	-	36,000.00	34,846.31
Program: 2200 - Public Affairs Total:	**41,152.32**	**85,859.01**	**904,400.00**	**51,198.86**	**45,222.62**	**387,600.00**	**-**	**-**	**-**	**1,292,000.00**	**1,160,918.37**
Program: 2300 - Conservation											
Labor	8,512.00	12,768.00	107,000.00	-	-	-	-	-	-	107,000.00	94,232.00
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	7,000.00	-	-	-	-	-	-	7,000.00	7,000.00
Benefits	2,897.92	3,381.04	42,000.00	-	-	-	-	-	-	42,000.00	38,618.96
Materials and Supplies	119.56	119.56	26,000.00	-	-	-	-	-	-	26,000.00	25,880.44
Contract Services	15,541.25	(310,352.31)	346,000.00	-	-	-	-	-	-	346,000.00	656,352.31
Utilities	30.52	62.47	26,000.00	-	-	-	-	-	-	26,000.00	25,937.53
Professional Development	3,750.00	3,750.00	15,000.00	-	-	-	-	-	-	15,000.00	11,250.00
Other	1,143.67	(40,852.83)	120,000.00	-	-	-	-	-	-	120,000.00	160,852.83
Program: 2300 - Conservation Total:	**31,994.92**	**(331,124.07)**	**689,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**689,000.00**	**1,020,124.07**
Program: 3000 - Finance & Accounting											
Labor	33,700.00	49,522.54	542,500.00	14,427.23	21,208.29	232,500.00	-	-	-	775,000.00	704,269.17
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	276.35	381.80	9,100.00	118.44	163.63	3,900.00	-	-	-	13,000.00	12,454.57
Benefits	25,810.75	100,297.40	261,800.00	11,049.50	42,972.28	112,200.00	-	-	-	374,000.00	230,730.32
Materials and Supplies	16.66	16.66	4,900.00	7.14	7.14	2,100.00	-	-	-	7,000.00	6,976.20
Contract Services	2,866.00	(40,474.20)	98,700.00	1,219.72	(17,354.65)	42,300.00	-	-	-	141,000.00	198,828.85
Utilities	82.37	165.38	2,800.00	35.30	70.88	1,200.00	-	-	-	4,000.00	3,763.74
Professional Development	798.08	1,152.35	21,000.00	342.04	493.87	9,000.00	-	-	-	30,000.00	28,353.78
Other	81.53	81.53	-	-	-	-	-	-	-	-	(81.53)
Program: 3000 - Finance & Accounting Total:	**63,631.74**	**111,143.46**	**940,800.00**	**27,199.37**	**47,561.44**	**403,200.00**	**-**	**-**	**-**	**1,344,000.00**	**1,185,295.10**

EAST VALLEY WATER DISTRICT

Program Expense Detail Budget-to-Actual
Month Ended August 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	21,412.16	33,019.87	303,100.00	9,176.64	14,151.33	129,900.00	-	-	-	433,000.00	385,828.80
Temporary Labor	1,612.80	1,612.80	11,900.00	691.20	691.20	5,100.00	-	-	-	17,000.00	14,696.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	22,173.80	93,638.58	181,300.00	9,502.87	40,130.52	77,700.00	-	-	-	259,000.00	125,230.90
Materials and Supplies	2,500.71	10,145.48	49,000.00	1,071.74	4,348.05	21,000.00	-	-	-	70,000.00	55,506.47
Contract Services	65,715.88	77,105.29	648,200.00	28,163.94	33,045.12	277,800.00	-	-	-	926,000.00	815,849.59
Utilities	1,974.30	2,818.60	8,400.00	846.13	1,207.98	3,600.00	-	-	-	12,000.00	7,973.42
Professional Development	1,631.00	1,700.34	3,500.00	699.00	728.72	1,500.00	-	-	-	5,000.00	2,570.94
Program: 3200 - Information Technology Total:	**117,020.65**	**220,040.96**	**1,205,400.00**	**50,151.52**	**94,302.92**	**516,600.00**	**-**	**-**	**-**	**1,722,000.00**	**1,407,656.12**
Program: 3300 - Customer Service											
Labor	32,431.49	48,848.87	433,300.00	13,899.16	20,935.14	185,700.00	-	-	-	619,000.00	549,215.99
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	522.57	804.05	4,900.00	223.96	344.60	2,100.00	-	-	-	7,000.00	5,851.35
Benefits	22,001.15	72,681.86	217,000.00	9,428.77	31,149.08	93,000.00	-	-	-	310,000.00	206,169.06
Materials and Supplies	36.13	36.13	4,900.00	15.49	15.49	2,100.00	-	-	-	7,000.00	6,948.38
Contract Services	72,099.58	128,685.55	515,200.00	30,899.81	55,150.93	220,800.00	-	-	-	736,000.00	552,163.52
Utilities	3,225.12	3,840.45	112,700.00	1,116.47	1,116.47	48,300.00	-	-	-	161,000.00	156,043.08
Professional Development	36.95	36.95	11,900.00	15.83	15.83	5,100.00	-	-	-	17,000.00	16,947.22
Other	277.53	164.57	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,835.43
Program: 3300 - Customer Service Total:	**130,630.52**	**255,098.43**	**1,304,100.00**	**55,599.49**	**108,727.54**	**558,900.00**	**-**	**-**	**-**	**1,863,000.00**	**1,499,174.03**
Program: 3400 - Meter Services											
Labor	12,540.81	18,811.21	173,000.00	-	-	-	-	-	-	173,000.00	154,188.79
Overtime	-	-	6,000.00	-	-	-	-	-	-	6,000.00	6,000.00
Benefits	9,687.85	30,941.90	101,000.00	-	-	-	-	-	-	101,000.00	70,058.10
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	85.06	105.77	7,000.00	-	-	-	-	-	-	7,000.00	6,894.23
Utilities	117.60	117.60	1,000.00	-	-	-	-	-	-	1,000.00	882.40
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**22,431.32**	**49,976.48**	**292,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**292,000.00**	**242,023.52**
Program: 4000 - Engineering											
Labor	31,007.76	46,511.64	438,900.00	13,289.04	19,933.56	188,100.00	-	-	-	627,000.00	560,554.80
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	7,333.59	9,015.49	107,100.00	3,142.94	3,863.74	45,900.00	-	-	-	153,000.00	140,120.77
Materials and Supplies	-	-	13,300.00	-	-	5,700.00	-	-	-	19,000.00	19,000.00
Contract Services	12,525.00	14,258.00	296,100.00	252.00	(2,809.00)	126,900.00	-	-	-	423,000.00	411,551.00
Utilities	2,014.10	11,967.43	131,600.00	53.69	641.50	56,400.00	-	-	-	188,000.00	175,391.07
Professional Development	52.54	52.54	10,500.00	22.51	22.51	4,500.00	-	-	-	15,000.00	14,924.95
Program: 4000 - Engineering Total:	**52,932.99**	**81,805.10**	**999,600.00**	**16,760.18**	**21,652.31**	**428,400.00**	**-**	**-**	**-**	**1,428,000.00**	**1,324,542.59**
Program: 5000 - Water Production											
Labor	59,607.39	89,276.35	790,000.00	-	-	-	-	-	-	790,000.00	700,723.65
Overtime	4,060.03	9,901.08	46,000.00	-	-	-	-	-	-	46,000.00	36,098.92
Standby	3,108.00	4,588.12	15,000.00	-	-	-	-	-	-	15,000.00	10,411.88
Benefits	44,104.21	168,397.29	400,000.00	-	-	-	-	-	-	400,000.00	231,602.71
Water Supply	271.39	271.39	768,000.00	-	-	-	-	-	-	768,000.00	767,728.61
Materials and Supplies	30,694.81	46,186.06	335,000.00	-	-	-	-	-	-	335,000.00	288,813.94
Contract Services	34,454.46	22,430.22	528,000.00	-	-	-	-	-	-	528,000.00	505,569.78
Utilities	262,164.32	82,739.60	3,099,000.00	-	-	-	-	-	-	3,099,000.00	3,016,260.40
Professional Development	450.00	912.17	11,000.00	-	-	-	-	-	-	11,000.00	10,087.83
Program: 5000 - Water Production Total:	**438,914.61**	**424,702.28**	**5,992,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**5,992,000.00**	**5,567,297.72**
Program: 5100 - Water Treatment											
Labor	21,020.80	31,531.20	273,000.00	-	-	-	-	-	-	273,000.00	241,468.80
Overtime	4,397.55	4,762.35	39,000.00	-	-	-	-	-	-	39,000.00	34,237.65
Benefits	20,329.26	86,560.95	164,000.00	-	-	-	-	-	-	164,000.00	77,439.05
Materials and Supplies	30,339.08	48,601.33	200,000.00	-	-	-	-	-	-	200,000.00	151,398.67
Contract Services	9,303.86	1,707.72	224,000.00	-	-	-	-	-	-	224,000.00	222,292.28
Utilities	20,063.95	48,025.78	182,000.00	-	-	-	-	-	-	182,000.00	133,974.22
Program: 5100 - Water Treatment Total:	**105,454.50**	**221,189.33**	**1,082,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,082,000.00**	**860,810.67**
Program: 5200 - Water Quality											
Labor	14,734.00	20,857.20	223,000.00	-	-	-	-	-	-	223,000.00	202,142.80
Overtime	-	-	12,000.00	-	-	-	-	-	-	12,000.00	12,000.00
Benefits	9,069.27	39,400.87	107,000.00	-	-	-	-	-	-	107,000.00	67,599.13
Materials and Supplies	1,414.96	1,850.50	25,000.00	-	-	-	-	-	-	25,000.00	23,149.50
Contract Services	16,557.75	10,226.26	170,000.00	-	-	-	-	-	-	170,000.00	159,773.74
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	185.00	185.00	7,000.00	-	-	-	-	-	-	7,000.00	6,815.00
Program: 5200 - Water Quality Total:	**41,960.98**	**72,519.83**	**546,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**546,000.00**	**473,480.17**

Program Expense Detail Budget-to-Actual
Month Ended August 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 - Maintenance Administration											
Labor	14,741.88	22,112.82	195,300.00	1,624.06	2,436.09	21,700.00	-	-	-	217,000.00	192,451.09
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	-	-	-	2,000.00	2,000.00
Standby	3,099.53	3,669.90	18,000.00	206.61	238.81	2,000.00	-	-	-	20,000.00	16,091.29
Benefits	16,634.19	64,152.55	142,200.00	1,803.86	7,080.46	15,800.00	-	-	-	158,000.00	86,766.99
Materials and Supplies	-	55.25	2,700.00	-	6.14	300.00	-	-	-	3,000.00	2,938.61
Contract Services	60.20	156.19	900.00	6.69	17.36	100.00	-	-	-	1,000.00	826.45
Utilities	2,876.62	5,148.22	36,900.00	319.63	572.03	4,100.00	-	-	-	41,000.00	35,279.75
Professional Development	996.17	12,799.89	20,700.00	90.91	1,291.77	2,300.00	-	-	-	23,000.00	8,908.34
Program: 6000 - Maintenance Administration Total:	**38,408.59**	**108,094.82**	**418,500.00**	**4,051.76**	**11,642.66**	**46,500.00**	**-**	**-**	**-**	**465,000.00**	**345,262.52**
			-	-		-	-		-	-	
Program: 6100 - Water Maintenance											
Labor	82,800.28	124,727.92	914,000.00	-	-	-	-	-	-	914,000.00	789,272.08
Overtime	40,386.01	43,593.81	219,000.00	-	-	-	-	-	-	219,000.00	175,406.19
Benefits	58,003.73	178,514.26	620,000.00	-	-	-	-	-	-	620,000.00	441,485.74
Materials and Supplies	65,750.40	108,428.26	471,000.00	-	-	-	-	-	-	471,000.00	362,571.74
Contract Services	65,161.26	88,404.40	602,000.00	-	-	-	-	-	-	602,000.00	513,595.60
Utilities	-	-	-	-	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	**312,101.68**	**543,668.65**	**2,826,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**2,826,000.00**	**2,282,331.35**
			-	-		-	-		-	-	
Program: 6200 - Wastewater Collection											
Labor	-	-	-	27,582.96	41,374.44	371,000.00	-	-	-	371,000.00	329,625.56
Overtime	-	-	-	1,678.08	2,538.62	9,000.00	-	-	-	9,000.00	6,461.38
Benefits	-	-	-	14,284.19	40,907.52	174,000.00	-	-	-	174,000.00	133,092.48
Materials and Supplies	-	-	-	1,154.76	1,551.19	36,000.00	-	-	-	36,000.00	34,448.81
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	4,904.23	5,099.23	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,338,099.23)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**49,604.22**	**91,471.00**	**867,000.00**	**-**	**-**	**-**	**867,000.00**	**775,529.00**
			-	-		-	-		-	-	
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	55,990.56	84,348.65	939,000.00	939,000.00	854,651.35
Overtime	-	-	-	-	-	-	-	1,050.98	25,000.00	25,000.00	23,949.02
Standby	-	-	-	-	-	-	-	-	55,000.00	55,000.00	55,000.00
Benefits	-	-	-	-	-	-	41,758.77	141,892.88	456,000.00	456,000.00	314,107.12
Materials and Supplies	-	-	-	-	-	-	(1,424.45)	(1,424.45)	734,000.00	734,000.00	735,424.45
Contract Services	-	-	-	-	-	-	730,402.38	1,421,638.69	5,646,000.00	5,646,000.00	4,224,361.31
Utilities	-	-	-	-	-	-	19,771.38	36,611.51	2,021,000.00	2,021,000.00	1,984,388.49
Professional Development	-	-	-	-	-	-	604.14	1,703.14	20,000.00	20,000.00	18,296.86
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**847,102.78**	**1,685,821.40**	**9,896,000.00**	**9,896,000.00**	**8,210,178.60**
			-	-		-	-		-	-	
Program: 7000 - Facilities Maintenance											
Labor	8,198.72	12,298.08	109,500.00	3,279.50	4,919.23	43,800.00	4,919.12	7,378.70	65,700.00	219,000.00	194,403.99
Overtime	1,128.35	1,494.52	7,000.00	451.34	597.80	2,800.00	677.00	896.69	4,200.00	14,000.00	11,010.99
Benefits	6,374.37	22,483.54	61,500.00	2,549.62	8,993.22	24,600.00	3,824.05	13,489.45	36,900.00	123,000.00	78,033.79
Materials and Supplies	3,145.22	8,015.92	29,000.00	744.09	2,455.19	11,600.00	1,765.37	7,880.65	17,400.00	58,000.00	39,648.24
Contract Services	22,407.38	176,169.48	621,500.00	6,052.07	113,010.70	248,600.00	27,723.17	157,153.46	372,900.00	1,243,000.00	796,666.36
Utilities	8,666.39	10,445.80	181,500.00	2,428.12	1,913.96	72,600.00	13,692.62	18,793.49	108,900.00	363,000.00	331,846.75
Professional Development	-	-	1,000.00	-	-	1,000.00	-	-	1,000.00	3,000.00	3,000.00
Program: 7000 - Facilities Maintenance Total:	**49,920.43**	**230,907.34**	**1,011,000.00**	**15,504.74**	**131,890.10**	**405,000.00**	**52,601.33**	**205,592.44**	**607,000.00**	**2,023,000.00**	**1,454,610.12**
Program: 7100 - Fleet Maintenance											
Labor	6,236.64	9,354.96	80,000.00	692.96	1,039.44	20,000.00	-	-	-	100,000.00	89,605.60
Overtime	643.16	993.97	2,400.00	71.46	110.44	600.00	-	-	-	3,000.00	1,895.59
Benefits	2,424.72	2,768.27	32,800.00	269.40	307.54	8,200.00	-	-	-	41,000.00	37,924.19
Materials and Supplies	12,252.10	35,369.82	96,000.00	1,897.94	5,132.67	24,000.00	-	-	-	120,000.00	79,497.51
Contract Services	5,540.98	18,614.30	200,800.00	615.66	1,678.78	50,200.00	-	-	-	251,000.00	230,706.92
Utilities	16,110.78	30,183.29	192,800.00	1,857.18	3,420.80	48,200.00	-	-	-	241,000.00	207,395.91
Professional Development	-	-	3,200.00	-	-	800.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	**43,208.38**	**97,284.61**	**608,000.00**	**5,404.60**	**11,689.67**	**152,000.00**	**-**	**-**	**-**	**760,000.00**	**651,025.72**
						-			-	-	
Program: 8000 - Capital											
Debt Service	5,314.36	5,314.36	3,103,000.00	-	-	273,000.00	-	-	-	3,376,000.00	3,370,685.64
Capital Improvement	16,718.72	16,718.72	3,425,000.00	-	-	300,000.00	-	-	-	3,725,000.00	3,708,281.28
Capital Outlay	99,739.58	99,739.58	695,000.00	29,042.52	29,042.52	260,000.00	27,244.03	27,244.03	210,000.00	1,165,000.00	1,008,973.87
Accounting Income Add back	(16,718.72)	(16,718.72)	-	-	-	-	-	-	-	-	16,718.72
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:	**105,053.94**	**105,053.94**	**7,318,000.00**	**29,042.52**	**29,042.52**	**1,198,000.00**	**27,244.03**	**27,244.03**	**1,230,000.00**	**9,746,000.00**	**9,584,659.51**
Total Surplus (Deficit):	**$ 1,203,925.30**	**$ 2,027,781.11**	**$ -**	**$ 154,153.51**	**$ (102,389.20)**	**$ -**	**$ (42,808.70)**	**$ (175,725.40)**	**$ -**	**$ -**	**$ (1,749,666.51)**