



# **Combining Schedule of Net Position As of July 31, 2024 Unaudited**

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 3,793,992.95	\$ 609,865.96	\$ 524,870.98	\$ 4,928,729.89
Investments	13,162,654.50	2,141,514.00	-	15,304,168.50
Accounts Receivable, Net	4,800,973.76	351,017.49	667,029.83	5,819,021.08
Other Receivables	8,865,769.53	-	-	8,865,769.53
Due from Sewer Fund	1,500,000.00	-	-	1,500,000.00
Due from Reclamation Fund	-	3,765,282.22	-	3,765,282.22
Due from Other Governments	-	-	15,349,600.92	15,349,600.92
Inventory	1,193,857.44	6,721.16	-	1,200,578.60
Prepaid Expenses	721,355.65	42,012.11	-	763,367.76
<b>Total Current Assets:</b>	<b>34,038,603.83</b>	<b>6,916,412.94</b>	<b>16,541,501.73</b>	<b>57,496,518.50</b>
<b>Non-Current Assets:</b>				
Restricted Cash and Cash Equivalents	7,691,359.55	3,943,424.42	3,630,159.00	15,264,942.97
Capital Assets not being Depreciated	6,019,167.74	2,806,505.53	175,053,346.74	183,879,020.01
Capital Assets, Net	114,396,157.95	29,984,535.08	-	144,380,693.03
<b>Total Non-Current Assets:</b>	<b>128,106,685.24</b>	<b>36,734,465.03</b>	<b>178,683,505.74</b>	<b>343,524,656.01</b>
<b>Total Assets:</b>	<b>162,145,289.07</b>	<b>43,650,877.97</b>	<b>195,225,007.47</b>	<b>401,021,174.51</b>
<b>Deferred Outflow Of Resources</b>				
Deferred Charge on Refunding	553,094.33	259,347.41	-	812,441.74
Deferred Outflows - Pensions	5,825,739.90	2,496,746.10	-	8,322,486.00
<b>Total Assets and Deferred Outflows of Resources:</b>	<b>168,524,123.30</b>	<b>46,406,971.48</b>	<b>195,225,007.47</b>	<b>410,156,102.25</b>
<b>Current Liabilities:</b>				
Accounts Payable and Accrued Expenses	8,410,021.36	30,904.88	-	8,440,926.24
Due to Water Fund	-	1,500,000.00	-	1,500,000.00
Due to Sewer Fund	-	-	3,765,282.22	3,765,282.22
Accrued Payroll and Benefits	-	-	4,462,664.00	4,462,664.00
Customer Service Deposits	1,453,338.97	-	-	1,453,338.97
Construction Advances and Retentions	126,527.69	2,326.48	-	128,854.17
Accrued Interest Payable	203,649.00	24,710.75	-	228,359.75
Current Portion of Compensated Absences	305,526.87	91,983.03	35,192.47	432,702.37
Current Portion of Long-Term Debt	1,526,500.28	175,000.00	-	1,701,500.28
<b>Total Current Liabilities:</b>	<b>12,025,564.17</b>	<b>1,824,925.14</b>	<b>8,263,138.69</b>	<b>22,113,628.00</b>
<b>Non-Current Liabilities:</b>				
Compensated Absences, less current portion	699,910.96	221,732.16	159,191.58	1,080,834.70
Net Pension Liability	10,431,423.00	4,470,610.00	-	14,902,033.00
Long Term Debt, Less Current Portion	35,593,613.64	6,540,154.00	177,015,643.00	219,149,410.64
Other Liabilities	1,173.64	-	-	1,173.64
<b>Total Non-Current Liabilities:</b>	<b>46,726,121.24</b>	<b>11,232,496.16</b>	<b>177,174,834.58</b>	<b>235,133,451.98</b>
<b>Total Liabilities:</b>	<b>58,751,685.41</b>	<b>13,057,421.30</b>	<b>185,437,973.27</b>	<b>257,247,079.98</b>
<b>Deferred Inflows Of Resources</b>				
Deferred Inflows - Pensions	765,208.10	327,945.90	-	1,093,154.00
<b>Total Liabilities and Deferred Inflows of Resources:</b>	<b>59,516,893.51</b>	<b>13,385,367.20</b>	<b>185,437,973.27</b>	<b>258,340,233.98</b>
<b>Equity:</b>				
Equity	108,974,894.95	33,004,352.07	9,596,288.16	151,575,535.18
<b>Total Beginning Equity:</b>	<b>108,974,894.95</b>	<b>33,004,352.07</b>	<b>9,596,288.16</b>	<b>151,575,535.18</b>
Total Revenue	2,991,446.20	668,998.35	1,184,528.66	4,844,973.21
Total Expense	2,959,111.36	651,746.14	993,782.62	4,604,640.12
<b>Revenues Over/Under Expenses</b>	<b>32,334.84</b>	<b>17,252.21</b>	<b>190,746.04</b>	<b>240,333.09</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>109,007,229.79</b>	<b>33,021,604.28</b>	<b>9,787,034.20</b>	<b>151,815,868.27</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 168,524,123.30</b>	<b>\$ 46,406,971.48</b>	<b>\$ 195,225,007.47</b>	<b>\$ 410,156,102.25</b>



**Revenue and Expense Budget-to-Actual by Category**  
**Month Ended July 31, 2024**  
**Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
<b>Revenue</b>											
Water Sales	\$ 1,786,229.54	\$ 1,786,229.54	\$ 17,920,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,000.00	\$ 18,992,000.00	\$ 17,205,770.46
Meter Charges	861,456.47	861,456.47	10,525,000.00	-	-	-	-	-	-	10,525,000.00	9,663,543.53
Penalties	48,874.89	48,874.89	416,000.00	6,727.60	6,727.60	110,000.00	-	-	60,000.00	586,000.00	530,397.51
Wastewater System Charges	-	-	-	553,448.43	553,448.43	6,515,000.00	-	-	-	6,515,000.00	5,961,551.57
Wastewater Treatment Charges	-	-	-	-	-	-	1,051,899.00	1,051,899.00	12,233,000.00	12,233,000.00	11,181,101.00
Other Operating Revenue	294,885.30	294,885.30	115,000.00	108,822.32	108,822.32	5,000.00	132,629.66	132,629.66	2,058,000.00	2,178,000.00	1,641,662.72
Non Operating Revenue	-	-	520,000.00	-	-	100,000.00	-	-	280,000.00	900,000.00	900,000.00
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	65.68	65.68	-	-	-	-	-	-	-	-	(65.68)
Depreciation	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>2,991,511.88</b>	<b>2,991,511.88</b>	<b>29,496,000.00</b>	<b>668,998.35</b>	<b>668,998.35</b>	<b>6,730,000.00</b>	<b>1,184,528.66</b>	<b>1,184,528.66</b>	<b>15,703,000.00</b>	<b>51,929,000.00</b>	<b>47,083,961.11</b>
<b>Expense by Category</b>											
Labor	232,030.56	232,030.56	6,501,500.00	59,841.55	59,841.55	1,812,500.00	30,694.59	30,694.59	1,071,000.00	9,385,000.00	9,062,433.30
Temporary Labor	2,290.62	2,290.62	32,900.00	981.70	981.70	14,100.00	-	-	-	47,000.00	43,727.68
Benefits	875,900.27	875,900.27	3,017,900.00	213,012.41	213,012.41	809,100.00	123,931.63	123,931.63	481,000.00	4,308,000.00	3,095,090.01
Contract Services	318,603.02	318,603.02	6,042,700.00	31,607.25	31,607.25	1,942,050.00	23,829.22	23,829.22	3,379,000.00	11,363,750.00	11,013,539.73
Professional Development	15,488.10	15,488.10	316,000.00	5,805.16	5,805.16	116,000.00	-	-	20,000.00	452,000.00	430,706.74
Overtime	19,689.38	19,689.38	417,400.00	1,627.94	1,627.94	26,600.00	11,408.28	11,408.28	125,000.00	569,000.00	536,274.40
Materials and Supplies	185,368.69	185,368.69	1,847,500.00	19,179.01	19,179.01	173,750.00	13,973.51	13,973.51	787,000.00	2,808,250.00	2,589,728.79
Utilities	15,779.70	15,779.70	4,101,900.00	2,478.45	2,478.45	301,100.00	-	-	1,821,000.00	6,224,000.00	6,205,741.85
Temporary Labor	2,290.62	2,290.62	32,900.00	981.70	981.70	14,100.00	-	-	-	47,000.00	43,727.68
Other	1,279,757.57	1,279,757.57	1,939,300.00	316,128.75	316,128.75	794,700.00	770,457.21	770,457.21	-	2,734,000.00	343,827.25
Standby	3,073.32	3,073.32	65,000.00	102.22	102.22	2,000.00	3,050.62	3,050.62	55,000.00	122,000.00	115,773.84
Water Supply	-	-	833,000.00	-	-	-	-	-	-	833,000.00	833,000.00
Debt Service	-	-	2,662,000.00	-	-	482,000.00	-	-	7,731,000.00	10,875,000.00	10,875,000.00
Capital Improvement	-	-	558,000.00	-	-	-	-	-	150,000.00	708,000.00	708,000.00
Capital Outlay	8,839.51	8,839.51	1,128,000.00	-	-	242,000.00	16,437.56	16,437.56	83,000.00	1,453,000.00	1,427,722.93
Accounting Income Add back	-	-	-	-	-	-	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
<b>Expense Total:</b>	<b>2,959,111.36</b>	<b>2,959,111.36</b>	<b>29,496,000.00</b>	<b>651,746.14</b>	<b>651,746.14</b>	<b>6,730,000.00</b>	<b>993,782.62</b>	<b>993,782.62</b>	<b>15,703,000.00</b>	<b>51,929,000.00</b>	<b>47,324,294.20</b>
<b>Total Surplus (Deficit):</b>	<b>\$ 32,400.52</b>	<b>\$ 32,400.52</b>	<b>\$ -</b>	<b>\$ 17,252.21</b>	<b>\$ 17,252.21</b>	<b>\$ -</b>	<b>\$ 190,746.04</b>	<b>\$ 190,746.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (240,333.09)</b>



**Revenue and Expense Budget-to-Actual by Program**  
**Month Ended July 31, 2024**  
**Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
<b>Revenue</b>											
Water Sales	\$ 1,786,229.54	\$ 1,786,229.54	\$ 17,920,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,000.00	\$ 18,992,000.00	\$ 17,205,770.46
Meter Charges	861,456.47	861,456.47	10,525,000.00	-	-	-	-	-	-	10,525,000.00	9,663,543.53
Penalties	48,874.89	48,874.89	416,000.00	6,727.60	6,727.60	110,000.00	-	-	60,000.00	586,000.00	530,397.51
Wastewater System Charges	-	-	-	553,448.43	553,448.43	6,515,000.00	-	-	-	6,515,000.00	5,961,551.57
Wastewater Treatment Charges	-	-	-	-	-	-	1,051,899.00	1,051,899.00	12,233,000.00	12,233,000.00	11,181,101.00
Other Operating Revenue	294,885.30	294,885.30	115,000.00	108,822.32	108,822.32	5,000.00	132,629.66	132,629.66	2,058,000.00	2,178,000.00	1,641,662.72
Non Operating Revenue	-	-	520,000.00	-	-	100,000.00	-	-	280,000.00	900,000.00	900,000.00
Benefits	65.68	65.68	-	-	-	-	-	-	-	-	(65.68)
<b>Revenue Total:</b>	<b>2,991,511.88</b>	<b>2,991,511.88</b>	<b>29,496,000.00</b>	<b>668,998.35</b>	<b>668,998.35</b>	<b>6,730,000.00</b>	<b>1,184,528.66</b>	<b>1,184,528.66</b>	<b>15,703,000.00</b>	<b>51,929,000.00</b>	<b>47,083,961.11</b>
1000 - Governing Board	11,729.03	11,729.03	228,200.00	4,999.76	4,999.76	97,800.00	-	-	-	326,000.00	309,271.21
2000 - General Administration	54,309.59	54,309.59	911,400.00	23,275.51	23,275.51	390,600.00	-	-	-	1,302,000.00	1,224,414.90
2100 - Human Resources	1,376,644.17	1,376,644.17	2,530,500.00	356,242.98	356,242.98	1,084,500.00	794,286.43	794,286.43	-	3,615,000.00	1,087,826.42
2200 - Public Affairs	43,189.55	43,189.55	1,059,100.00	18,287.65	18,287.65	453,900.00	-	-	-	1,513,000.00	1,451,522.80
2300 - Conservation	(39,326.58)	(39,326.58)	651,000.00	-	-	-	-	-	-	651,000.00	690,326.58
3000 - Finance & Accounting	152,138.40	152,138.40	978,250.00	65,193.62	65,193.62	419,250.00	-	-	-	1,397,500.00	1,180,167.98
3200 - Information Technology	138,801.05	138,801.05	1,323,700.00	59,486.11	59,486.11	567,300.00	-	-	-	1,891,000.00	1,692,712.84
3300 - Customer Service	170,509.67	170,509.67	1,548,400.00	72,671.52	72,671.52	663,600.00	-	-	-	2,212,000.00	1,968,818.81
3400 - Meter Services	32,773.22	32,773.22	304,000.00	-	-	-	-	-	-	304,000.00	271,226.78
4000 - Engineering	30,772.00	30,772.00	924,700.00	9,752.09	9,752.09	396,300.00	-	-	-	1,321,000.00	1,280,475.91
5000 - Water Production	286,046.25	286,046.25	6,185,000.00	-	-	-	-	-	-	6,185,000.00	5,898,953.75
5100 - Water Treatment	167,188.33	167,188.33	1,629,000.00	-	-	-	-	-	-	1,629,000.00	1,461,811.67
5200 - Water Quality	63,275.65	63,275.65	605,000.00	-	-	-	-	-	-	605,000.00	541,724.35
6000 - Maintenance Administration	43,085.60	43,085.60	396,900.00	5,132.81	5,132.81	44,100.00	-	-	-	441,000.00	392,781.59
6100 - Water Maintenance	334,651.03	334,651.03	3,711,250.00	-	-	-	-	-	-	3,711,250.00	3,376,598.97
6200 - Wastewater Collection	-	-	-	(5,508.76)	(5,508.76)	962,250.00	-	-	-	962,250.00	967,758.76
6300 - Water Reclamation	-	-	-	-	-	-	183,058.63	183,058.63	7,739,000.00	7,739,000.00	7,555,941.37
7000 - Facilities Maintenance	77,525.84	77,525.84	1,527,400.00	29,637.51	29,637.51	654,600.00	-	-	-	2,182,000.00	2,074,836.65
7100 - Fleet Maintenance	7,024.73	7,024.73	634,200.00	12,575.34	12,575.34	271,800.00	-	-	-	906,000.00	886,399.93
8000 - Capital	8,839.51	8,839.51	4,348,000.00	-	-	724,000.00	16,437.56	16,437.56	7,964,000.00	13,036,000.00	13,010,722.93
<b>Total Surplus (Deficit):</b>	<b>\$ 32,334.84</b>	<b>\$ 32,334.84</b>	<b>\$ -</b>	<b>\$ 17,252.21</b>	<b>\$ 17,252.21</b>	<b>\$ -</b>	<b>\$ 190,746.04</b>	<b>\$ 190,746.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (240,333.09)</b>



Program Expense Detail Budget-to-Actual  
Month Ended July 31, 2024  
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
<b>Revenue</b>											
Water Sales	\$ 1,786,229.54	\$ 1,786,229.54	\$ 17,920,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,000.00	\$ 18,992,000.00	\$ 17,205,770.46
Meter Charges	861,456.47	861,456.47	10,525,000.00	-	-	-	-	-	-	10,525,000.00	9,663,543.53
Penalties	48,874.89	48,874.89	416,000.00	6,727.60	6,727.60	110,000.00	-	-	60,000.00	586,000.00	530,397.51
Wastewater System Charges	-	-	-	553,448.43	553,448.43	6,515,000.00	-	-	-	6,515,000.00	5,961,551.57
Wastewater Treatment Charges	-	-	-	-	-	-	1,051,899.00	1,051,899.00	12,233,000.00	12,233,000.00	11,181,101.00
Other Operating Revenue	294,885.30	294,885.30	115,000.00	108,822.32	108,822.32	5,000.00	132,629.66	132,629.66	2,058,000.00	2,178,000.00	1,641,662.72
Non Operating Revenue	-	-	520,000.00	-	-	100,000.00	-	-	280,000.00	900,000.00	900,000.00
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	65.68	65.68	-	-	-	-	-	-	-	-	(65.68)
Depreciation	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>2,991,511.88</b>	<b>2,991,511.88</b>	<b>29,496,000.00</b>	<b>668,998.35</b>	<b>668,998.35</b>	<b>6,730,000.00</b>	<b>1,184,528.66</b>	<b>1,184,528.66</b>	<b>15,703,000.00</b>	<b>51,929,000.00</b>	<b>47,083,961.11</b>
<b>Program: 1000 - Governing Board</b>											
Labor	\$ 5,953.51	\$ 5,953.51	\$ 99,400.00	\$ 2,551.49	\$ 2,551.49	\$ 42,600.00	\$ -	\$ -	\$ -	\$ 142,000.00	\$ 133,495.00
Benefits	4,151.64	4,151.64	63,000.00	1,779.27	1,779.27	27,000.00	-	-	-	90,000.00	84,069.09
Materials and Supplies	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	33.40	33.40	39,200.00	-	-	16,800.00	-	-	-	56,000.00	55,966.60
Professional Development	1,590.48	1,590.48	24,500.00	669.00	669.00	10,500.00	-	-	-	35,000.00	32,740.52
<b>Program: 1000 - Governing Board Total:</b>	<b>11,729.03</b>	<b>11,729.03</b>	<b>228,200.00</b>	<b>4,999.76</b>	<b>4,999.76</b>	<b>97,800.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>326,000.00</b>	<b>309,271.21</b>
<b>Program: 2000 - General Administration</b>											
Labor	15,497.60	15,497.60	434,700.00	6,641.80	6,641.80	186,300.00	-	-	-	621,000.00	598,860.60
Temporary Labor	1,170.62	1,170.62	21,000.00	501.70	501.70	9,000.00	-	-	-	30,000.00	28,327.68
Overtime	108.05	108.05	2,800.00	46.30	46.30	1,200.00	-	-	-	4,000.00	3,845.65
Benefits	35,383.15	35,383.15	186,900.00	15,164.22	15,164.22	80,100.00	-	-	-	267,000.00	216,452.63
Materials and Supplies	7.27	7.27	4,200.00	3.11	3.11	1,800.00	-	-	-	6,000.00	5,989.62
Contract Services	-	-	151,200.00	-	-	64,800.00	-	-	-	216,000.00	216,000.00
Utilities	-	-	2,800.00	-	-	1,200.00	-	-	-	4,000.00	4,000.00
Professional Development	2,142.90	2,142.90	107,800.00	918.38	918.38	46,200.00	-	-	-	154,000.00	150,938.72
<b>Program: 2000 - General Administration Total:</b>	<b>54,309.59</b>	<b>54,309.59</b>	<b>911,400.00</b>	<b>23,275.51</b>	<b>23,275.51</b>	<b>390,600.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,302,000.00</b>	<b>1,224,414.90</b>
<b>Program: 2100 - Human Resources</b>											
Labor	8,956.14	8,956.14	247,100.00	3,838.34	3,838.34	105,900.00	-	-	-	353,000.00	340,205.52
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	67,746.64	67,746.64	149,800.00	29,034.26	29,034.26	64,200.00	-	-	-	214,000.00	117,219.10
Materials and Supplies	-	-	3,500.00	-	-	1,500.00	-	-	-	5,000.00	5,000.00
Contract Services	10,020.82	10,020.82	235,200.00	4,294.62	4,294.62	100,800.00	-	-	-	336,000.00	321,684.56
Utilities	-	-	1,400.00	-	-	600.00	-	-	-	2,000.00	2,000.00
Professional Development	6,876.34	6,876.34	41,300.00	2,947.01	2,947.01	17,700.00	-	-	-	59,000.00	49,176.65
Other	1,283,044.23	1,283,044.23	1,850,100.00	316,128.75	316,128.75	792,900.00	794,286.43	794,286.43	-	2,643,000.00	249,540.59
<b>Program: 2100 - Human Resources Total:</b>	<b>1,376,644.17</b>	<b>1,376,644.17</b>	<b>2,530,500.00</b>	<b>356,242.98</b>	<b>356,242.98</b>	<b>1,084,500.00</b>	<b>794,286.43</b>	<b>794,286.43</b>	<b>-</b>	<b>3,615,000.00</b>	<b>1,087,826.42</b>
<b>Program: 2200 - Public Affairs</b>											
Labor	10,987.73	10,987.73	361,900.00	4,709.07	4,709.07	155,100.00	-	-	-	517,000.00	501,303.20
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	60.08	60.08	11,900.00	25.75	25.75	5,100.00	-	-	-	17,000.00	16,914.17
Benefits	23,619.51	23,619.51	107,100.00	10,122.53	10,122.53	45,900.00	-	-	-	153,000.00	119,257.96
Materials and Supplies	642.97	642.97	67,200.00	275.56	275.56	28,800.00	-	-	-	96,000.00	95,081.47
Contract Services	7,707.07	7,707.07	443,100.00	3,080.94	3,080.94	189,900.00	-	-	-	633,000.00	622,211.99
Utilities	95.20	95.20	24,500.00	40.80	40.80	10,500.00	-	-	-	35,000.00	34,864.00
Professional Development	76.99	76.99	43,400.00	33.00	33.00	18,600.00	-	-	-	62,000.00	61,890.01
<b>Program: 2200 - Public Affairs Total:</b>	<b>43,189.55</b>	<b>43,189.55</b>	<b>1,059,100.00</b>	<b>18,287.65</b>	<b>18,287.65</b>	<b>453,900.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,513,000.00</b>	<b>1,451,522.80</b>
<b>Program: 2300 - Conservation</b>											
Labor	4,467.20	4,467.20	123,000.00	-	-	-	-	-	-	123,000.00	118,532.80
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	7,000.00	-	-	-	-	-	-	7,000.00	7,000.00
Benefits	753.98	753.98	44,000.00	-	-	-	-	-	-	44,000.00	43,246.02
Materials and Supplies	287.50	287.50	63,000.00	-	-	-	-	-	-	63,000.00	62,712.50
Contract Services	(44,835.26)	(44,835.26)	291,000.00	-	-	-	-	-	-	291,000.00	335,835.26
Utilities	-	-	26,000.00	-	-	-	-	-	-	26,000.00	26,000.00
Professional Development	-	-	12,000.00	-	-	-	-	-	-	12,000.00	12,000.00
Other	-	-	85,000.00	-	-	-	-	-	-	85,000.00	85,000.00
<b>Program: 2300 - Conservation Total:</b>	<b>(39,326.58)</b>	<b>(39,326.58)</b>	<b>651,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>651,000.00</b>	<b>690,326.58</b>
<b>Program: 3000 - Finance &amp; Accounting</b>											
Labor	20,807.09	20,807.09	576,100.00	8,917.31	8,917.31	246,900.00	-	-	-	823,000.00	793,275.60
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	805.16	805.16	9,100.00	345.07	345.07	3,900.00	-	-	-	13,000.00	11,849.77
Benefits	91,852.54	91,852.54	268,100.00	39,365.39	39,365.39	114,900.00	-	-	-	383,000.00	251,782.07
Materials and Supplies	72.05	72.05	4,200.00	30.88	30.88	1,800.00	-	-	-	6,000.00	5,897.07
Contract Services	36,564.92	36,564.92	97,650.00	15,662.11	15,662.11	41,850.00	-	-	-	139,500.00	87,272.97
Utilities	24.88	24.88	2,800.00	10.67	10.67	1,200.00	-	-	-	4,000.00	3,964.45
Professional Development	2,011.76	2,011.76	20,300.00	862.19	862.19	8,700.00	-	-	-	29,000.00	26,126.05
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 3000 - Finance &amp; Accounting Total:</b>	<b>152,138.40</b>	<b>152,138.40</b>	<b>978,250.00</b>	<b>65,193.62</b>	<b>65,193.62</b>	<b>419,250.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,397,500.00</b>	<b>1,180,167.98</b>



Program Expense Detail Budget-to-Actual  
Month Ended July 31, 2024  
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
<b>Program: 3200 - Information Technology</b>											
Labor	11,567.35	11,567.35	340,900.00	4,957.45	4,957.45	146,100.00	-	-	-	487,000.00	470,475.20
Temporary Labor	1,120.00	1,120.00	11,900.00	480.00	480.00	5,100.00	-	-	-	17,000.00	15,400.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	91,159.87	91,159.87	196,000.00	39,068.48	39,068.48	84,000.00	-	-	-	280,000.00	149,771.65
Materials and Supplies	10,709.94	10,709.94	59,500.00	4,589.94	4,589.94	25,500.00	-	-	-	85,000.00	69,700.12
Contract Services	24,243.89	24,243.89	703,500.00	10,390.24	10,390.24	301,500.00	-	-	-	1,005,000.00	970,365.87
Utilities	-	-	8,400.00	-	-	3,600.00	-	-	-	12,000.00	12,000.00
Professional Development	-	-	3,500.00	-	-	1,500.00	-	-	-	5,000.00	5,000.00
<b>Program: 3200 - Information Technology Total:</b>	<b>138,801.05</b>	<b>138,801.05</b>	<b>1,323,700.00</b>	<b>59,486.11</b>	<b>59,486.11</b>	<b>567,300.00</b>	-	-	-	<b>1,891,000.00</b>	<b>1,692,712.84</b>
<b>Program: 3300 - Customer Service</b>											
Labor	17,446.22	17,446.22	480,200.00	7,476.98	7,476.98	205,800.00	-	-	-	686,000.00	661,076.80
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	80.04	80.04	4,900.00	34.30	34.30	2,100.00	-	-	-	7,000.00	6,885.66
Benefits	62,486.95	62,486.95	227,500.00	26,779.83	26,779.83	97,500.00	-	-	-	325,000.00	235,733.22
Materials and Supplies	37.15	37.15	4,900.00	15.92	15.92	2,100.00	-	-	-	7,000.00	6,946.93
Contract Services	89,517.12	89,517.12	702,800.00	38,364.49	38,364.49	301,200.00	-	-	-	1,004,000.00	876,118.39
Utilities	-	-	112,700.00	-	-	48,300.00	-	-	-	161,000.00	161,000.00
Professional Development	-	-	11,200.00	-	-	4,800.00	-	-	-	16,000.00	16,000.00
Other	942.19	942.19	4,200.00	-	-	1,800.00	-	-	-	6,000.00	5,057.81
<b>Program: 3300 - Customer Service Total:</b>	<b>170,509.67</b>	<b>170,509.67</b>	<b>1,548,400.00</b>	<b>72,671.52</b>	<b>72,671.52</b>	<b>663,600.00</b>	-	-	-	<b>2,212,000.00</b>	<b>1,968,818.81</b>
<b>Program: 3400 - Meter Services</b>											
Labor	6,584.00	6,584.00	181,000.00	-	-	-	-	-	-	181,000.00	174,416.00
Overtime	-	-	6,000.00	-	-	-	-	-	-	6,000.00	6,000.00
Benefits	26,112.63	26,112.63	104,000.00	-	-	-	-	-	-	104,000.00	77,887.37
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	76.59	76.59	7,000.00	-	-	-	-	-	-	7,000.00	6,923.41
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 3400 - Meter Services Total:</b>	<b>32,773.22</b>	<b>32,773.22</b>	<b>304,000.00</b>	-	-	-	-	-	-	<b>304,000.00</b>	<b>271,226.78</b>
<b>Program: 4000 - Engineering</b>											
Labor	14,812.52	14,812.52	460,600.00	6,348.22	6,348.22	197,400.00	-	-	-	658,000.00	636,839.26
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	2,878.24	2,878.24	107,800.00	1,233.49	1,233.49	46,200.00	-	-	-	154,000.00	149,888.27
Materials and Supplies	-	-	4,200.00	-	-	1,800.00	-	-	-	6,000.00	6,000.00
Contract Services	8,056.00	8,056.00	275,100.00	1,824.00	1,824.00	117,900.00	-	-	-	393,000.00	383,120.00
Utilities	4,217.00	4,217.00	68,600.00	-	-	29,400.00	-	-	-	98,000.00	93,783.00
Professional Development	808.24	808.24	8,400.00	346.38	346.38	3,600.00	-	-	-	12,000.00	10,845.38
<b>Program: 4000 - Engineering Total:</b>	<b>30,772.00</b>	<b>30,772.00</b>	<b>924,700.00</b>	<b>9,752.09</b>	<b>9,752.09</b>	<b>396,300.00</b>	-	-	-	<b>1,321,000.00</b>	<b>1,280,475.91</b>
<b>Program: 5000 - Water Production</b>											
Labor	32,058.22	32,058.22	884,000.00	-	-	-	-	-	-	884,000.00	851,941.78
Overtime	767.77	767.77	92,000.00	-	-	-	-	-	-	92,000.00	91,232.23
Standby	1,434.28	1,434.28	47,000.00	-	-	-	-	-	-	47,000.00	45,565.72
Benefits	122,893.25	122,893.25	396,000.00	-	-	-	-	-	-	396,000.00	273,106.75
Water Supply	-	-	833,000.00	-	-	-	-	-	-	833,000.00	833,000.00
Materials and Supplies	28,835.37	28,835.37	288,000.00	-	-	-	-	-	-	288,000.00	259,164.63
Contract Services	99,501.17	99,501.17	535,000.00	-	-	-	-	-	-	535,000.00	435,498.83
Utilities	-	-	3,099,000.00	-	-	-	-	-	-	3,099,000.00	3,099,000.00
Professional Development	556.19	556.19	11,000.00	-	-	-	-	-	-	11,000.00	10,443.81
<b>Program: 5000 - Water Production Total:</b>	<b>286,046.25</b>	<b>286,046.25</b>	<b>6,185,000.00</b>	-	-	-	-	-	-	<b>6,185,000.00</b>	<b>5,898,953.75</b>
<b>Program: 5100 - Water Treatment</b>											
Labor	11,006.40	11,006.40	304,000.00	-	-	-	-	-	-	304,000.00	292,993.60
Overtime	3,092.72	3,092.72	39,000.00	-	-	-	-	-	-	39,000.00	35,907.28
Benefits	85,604.48	85,604.48	179,000.00	-	-	-	-	-	-	179,000.00	93,395.52
Materials and Supplies	40,064.87	40,064.87	200,000.00	-	-	-	-	-	-	200,000.00	159,935.13
Contract Services	27,419.86	27,419.86	664,000.00	-	-	-	-	-	-	664,000.00	636,580.14
Utilities	-	-	243,000.00	-	-	-	-	-	-	243,000.00	243,000.00
<b>Program: 5100 - Water Treatment Total:</b>	<b>167,188.33</b>	<b>167,188.33</b>	<b>1,629,000.00</b>	-	-	-	-	-	-	<b>1,629,000.00</b>	<b>1,461,811.67</b>
<b>Program: 5200 - Water Quality</b>											
Labor	10,048.80	10,048.80	279,000.00	-	-	-	-	-	-	279,000.00	268,951.20
Overtime	60.33	60.33	12,000.00	-	-	-	-	-	-	12,000.00	11,939.67
Benefits	42,055.42	42,055.42	102,000.00	-	-	-	-	-	-	102,000.00	59,944.58
Materials and Supplies	2,476.19	2,476.19	25,000.00	-	-	-	-	-	-	25,000.00	22,523.81
Contract Services	8,067.58	8,067.58	178,000.00	-	-	-	-	-	-	178,000.00	169,932.42
Utilities	193.33	193.33	2,000.00	-	-	-	-	-	-	2,000.00	1,806.67
Professional Development	374.00	374.00	7,000.00	-	-	-	-	-	-	7,000.00	6,626.00
<b>Program: 5200 - Water Quality Total:</b>	<b>63,275.65</b>	<b>63,275.65</b>	<b>605,000.00</b>	-	-	-	-	-	-	<b>605,000.00</b>	<b>541,724.35</b>



Program Expense Detail Budget-to-Actual  
Month Ended July 31, 2024  
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
<b>Program: 6000 - Maintenance Administration</b>											
Labor	7,397.82	7,397.82	196,200.00	821.98	821.98	21,800.00	-	-	-	218,000.00	209,780.20
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	-	-	-	2,000.00	2,000.00
Standby	1,639.04	1,639.04	18,000.00	102.22	102.22	2,000.00	-	-	-	20,000.00	18,258.74
Benefits	36,932.09	36,932.09	118,800.00	4,099.22	4,099.22	13,200.00	-	-	-	132,000.00	90,968.69
Materials and Supplies	145.38	145.38	2,700.00	-	-	300.00	-	-	-	3,000.00	2,854.62
Contract Services	720.78	720.78	1,800.00	80.09	80.09	200.00	-	-	-	2,000.00	1,199.13
Utilities	0.89	0.89	36,900.00	0.10	0.10	4,100.00	-	-	-	41,000.00	40,999.01
Professional Development	478.45	478.45	20,700.00	29.20	29.20	2,300.00	-	-	-	23,000.00	22,492.35
Other	(4,228.85)	(4,228.85)	-	-	-	-	-	-	-	-	4,228.85
<b>Program: 6000 - Maintenance Administration Total:</b>	<b>43,085.60</b>	<b>43,085.60</b>	<b>396,900.00</b>	<b>5,132.81</b>	<b>5,132.81</b>	<b>44,100.00</b>	-	-	-	<b>441,000.00</b>	<b>392,781.59</b>
<b>Program: 6100 - Water Maintenance</b>											
Labor	47,897.32	47,897.32	1,280,000.00	-	-	-	-	-	-	1,280,000.00	1,232,102.68
Overtime	14,130.42	14,130.42	219,000.00	-	-	-	-	-	-	219,000.00	204,869.58
Benefits	152,995.01	152,995.01	630,000.00	-	-	-	-	-	-	630,000.00	477,004.99
Materials and Supplies	92,257.92	92,257.92	947,000.00	-	-	-	-	-	-	947,000.00	854,742.08
Contract Services	24,652.20	24,652.20	635,250.00	-	-	-	-	-	-	635,250.00	610,597.80
Utilities	2,718.16	2,718.16	-	-	-	-	-	-	-	-	(2,718.16)
<b>Program: 6100 - Water Maintenance Total:</b>	<b>334,651.03</b>	<b>334,651.03</b>	<b>3,711,250.00</b>	-	-	-	-	-	-	<b>3,711,250.00</b>	<b>3,376,598.97</b>
<b>Program: 6200 - Wastewater Collection</b>											
Labor	-	-	-	10,774.87	10,774.87	396,000.00	-	-	-	396,000.00	385,225.13
Overtime	-	-	-	925.88	925.88	9,000.00	-	-	-	9,000.00	8,074.12
Benefits	-	-	-	33,791.31	33,791.31	177,000.00	-	-	-	177,000.00	143,208.69
Materials and Supplies	-	-	-	10,098.42	10,098.42	37,250.00	-	-	-	37,250.00	27,151.58
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	(61,099.24)	(61,099.24)	(7,267,000.00)	-	-	-	(7,267,000.00)	(7,205,900.76)
<b>Program: 6200 - Wastewater Collection Total:</b>	-	-	-	<b>(5,508.76)</b>	<b>(5,508.76)</b>	<b>962,250.00</b>	-	-	-	<b>962,250.00</b>	<b>967,758.76</b>
<b>Program: 6300 - Water Reclamation</b>											
Labor	-	-	-	-	-	-	30,694.59	30,694.59	1,071,000.00	1,071,000.00	1,040,305.41
Overtime	-	-	-	-	-	-	11,408.28	11,408.28	125,000.00	125,000.00	113,591.72
Standby	-	-	-	-	-	-	3,050.62	3,050.62	55,000.00	55,000.00	51,949.38
Benefits	-	-	-	-	-	-	123,931.63	123,931.63	481,000.00	481,000.00	357,068.37
Materials and Supplies	-	-	-	-	-	-	13,973.51	13,973.51	787,000.00	787,000.00	773,026.49
Contract Services	-	-	-	-	-	-	-	-	3,379,000.00	3,379,000.00	3,379,000.00
Utilities	-	-	-	-	-	-	-	-	1,821,000.00	1,821,000.00	1,821,000.00
Professional Development	-	-	-	-	-	-	-	-	20,000.00	20,000.00	20,000.00
<b>Program: 6300 - Water Reclamation Total:</b>	-	-	-	-	-	-	<b>183,058.63</b>	<b>183,058.63</b>	<b>7,739,000.00</b>	<b>7,739,000.00</b>	<b>7,555,941.37</b>
<b>Program: 7000 - Facilities Maintenance</b>											
Labor	6,025.98	6,025.98	212,800.00	2,582.62	2,582.62	91,200.00	-	-	-	304,000.00	295,391.40
Overtime	137.40	137.40	9,800.00	58.89	58.89	4,200.00	-	-	-	14,000.00	13,803.71
Benefits	28,883.72	28,883.72	113,400.00	12,441.49	12,441.49	48,600.00	-	-	-	162,000.00	120,674.79
Materials and Supplies	2,411.28	2,411.28	42,000.00	990.08	990.08	18,000.00	-	-	-	60,000.00	56,598.64
Contract Services	34,507.74	34,507.74	872,200.00	12,656.08	12,656.08	373,800.00	-	-	-	1,246,000.00	1,198,836.18
Utilities	4,986.97	4,986.97	275,100.00	908.35	908.35	117,900.00	-	-	-	393,000.00	387,104.68
Professional Development	572.75	572.75	2,100.00	-	-	900.00	-	-	-	3,000.00	2,427.25
<b>Program: 7000 - Facilities Maintenance Total:</b>	<b>77,525.84</b>	<b>77,525.84</b>	<b>1,527,400.00</b>	<b>29,637.51</b>	<b>29,637.51</b>	<b>654,600.00</b>	-	-	-	<b>2,182,000.00</b>	<b>2,074,836.65</b>
<b>Program: 7100 - Fleet Maintenance</b>											
Labor	2,807.28	2,807.28	73,500.00	1,203.12	1,203.12	31,500.00	-	-	-	105,000.00	100,989.60
Overtime	447.41	447.41	2,100.00	191.75	191.75	900.00	-	-	-	3,000.00	2,360.84
Benefits	456.83	456.83	22,400.00	132.92	132.92	9,600.00	-	-	-	32,000.00	31,410.25
Materials and Supplies	7,420.80	7,420.80	126,000.00	3,175.10	3,175.10	54,000.00	-	-	-	180,000.00	169,404.10
Contract Services	(7,650.86)	(7,650.86)	210,700.00	6,353.92	6,353.92	90,300.00	-	-	-	301,000.00	302,296.94
Utilities	3,543.27	3,543.27	196,700.00	1,518.53	1,518.53	84,300.00	-	-	-	281,000.00	275,938.20
Professional Development	-	-	2,800.00	-	-	1,200.00	-	-	-	4,000.00	4,000.00
<b>Program: 7100 - Fleet Maintenance Total:</b>	<b>7,024.73</b>	<b>7,024.73</b>	<b>634,200.00</b>	<b>12,575.34</b>	<b>12,575.34</b>	<b>271,800.00</b>	-	-	-	<b>906,000.00</b>	<b>886,399.93</b>
<b>Program: 8000 - Capital</b>											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	2,662,000.00	-	-	482,000.00	-	-	7,731,000.00	10,875,000.00	10,875,000.00
Capital Improvement	-	-	558,000.00	-	-	-	-	-	150,000.00	708,000.00	708,000.00
Capital Outlay	8,839.51	8,839.51	1,128,000.00	-	-	242,000.00	16,437.56	16,437.56	83,000.00	1,453,000.00	1,427,722.93
Accounting Income Add back	-	-	-	-	-	-	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 8000 - Capital Total:</b>	<b>8,839.51</b>	<b>8,839.51</b>	<b>4,348,000.00</b>	-	-	<b>724,000.00</b>	<b>16,437.56</b>	<b>16,437.56</b>	<b>7,964,000.00</b>	<b>13,036,000.00</b>	<b>13,010,722.93</b>
<b>Total Surplus (Deficit):</b>	<b>\$ 32,334.84</b>	<b>\$ 32,334.84</b>	<b>\$ -</b>	<b>\$ 17,252.21</b>	<b>\$ 17,252.21</b>	<b>\$ -</b>	<b>\$ 190,746.04</b>	<b>\$ 190,746.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (240,333.09)</b>