



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

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 5,417,925.98	\$ 597,923.30	\$ 524,870.98	\$ 6,540,720.26
Investments	13,162,654.50	2,141,514.00	-	15,304,168.50
Accounts Receivable, Net	5,527,715.95	351,017.49	667,029.83	6,545,763.27
Other Receivables	8,599,886.85	-	-	8,599,886.85
Due from Reclamation Fund	-	2,433,410.66	-	2,433,410.66
Due from Other Governments	-	-	14,814,653.07	14,814,653.07
Inventory	1,355,248.15	6,721.16	-	1,361,969.31
Prepaid Expenses	721,355.65	42,012.11	-	763,367.76
Total Current Assets:	34,784,787.08	5,572,598.72	16,006,553.88	56,363,939.68
Non-Current Assets:				
Restricted Cash and Cash Equivalents	7,692,339.89	3,943,424.42	3,630,159.00	15,265,923.31
Capital Assets not being Depreciated	6,094,989.81	2,811,495.53	175,053,346.74	183,959,832.08
Capital Assets, Net	114,396,157.95	29,984,535.08	-	144,380,693.03
Total Non-Current Assets:	128,183,487.65	36,739,455.03	178,683,505.74	343,606,448.42
Total Assets:	162,968,274.73	42,312,053.75	194,690,059.62	399,970,388.10
Deferred Outflow Of Resources				
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
Total Assets and Deferred Outflows of Resources:	169,347,108.96	45,068,147.26	194,690,059.62	409,105,315.84
Current Liabilities:				
Accounts Payable and Accrued Expenses	7,418,940.95	30,904.88	-	7,449,845.83
Due to Water Fund	-	-	-	-
Due to Sewer Fund	-	-	2,433,410.66	2,433,410.66
Accrued Payroll and Benefits	(6,889.47)	-	4,462,664.00	4,455,774.53
Customer Service Deposits	1,454,210.51	-	-	1,454,210.51
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
Total Current Liabilities:	11,028,465.83	324,925.14	6,931,267.13	18,284,658.10
Non-Current Liabilities:				
Compensated Absences, less current portion	672,140.16	209,135.45	159,191.58	1,040,467.19
Net Pension Liability	10,389,212.99	4,470,610.00	-	14,859,822.99
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
Total Non-Current Liabilities:	46,656,140.43	11,219,899.45	177,174,834.58	235,050,874.46
Total Liabilities:	57,684,606.26	11,544,824.59	184,106,101.71	253,335,532.56
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	765,208.10	327,945.90	-	1,093,154.00
Total Liabilities and Deferred Inflows of Resources:	58,449,814.36	11,872,770.49	184,106,101.71	254,428,686.56
Equity:				
Equity	108,974,894.95	33,004,352.07	9,596,288.16	151,575,535.18
Total Beginning Equity:	108,974,894.95	33,004,352.07	9,596,288.16	151,575,535.18
Total Revenue	6,386,482.58	1,254,094.50	2,334,179.44	9,974,756.52
Total Expense	4,464,082.93	1,063,069.80	1,346,509.69	6,873,662.42
Revenues Over/Under Expenses	1,922,399.65	191,024.70	987,669.75	3,101,094.10
Total Equity and Current Surplus (Deficit):	110,897,294.60	33,195,376.77	10,583,957.91	154,676,629.28
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 169,347,108.96	\$ 45,068,147.26	\$ 194,690,059.62	\$ 409,105,315.84



Revenue and Expense Budget-to-Actual by Category
Month Ended August 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
Revenue											
Water Sales	\$ 2,587,618.87	\$ 4,373,848.41	\$ 17,920,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,000.00	\$ 18,992,000.00	\$ 14,618,151.59
Meter Charges	862,339.60	1,723,796.07	10,525,000.00	-	-	-	-	-	-	10,525,000.00	8,801,203.93
Penalties	45,172.17	94,047.06	416,000.00	4,837.45	11,565.05	110,000.00	-	-	60,000.00	586,000.00	480,387.89
Wastewater System Charges	-	-	-	572,832.53	1,126,280.96	6,515,000.00	-	-	-	6,515,000.00	5,388,719.04
Wastewater Treatment Charges	-	-	-	-	-	-	1,126,036.02	2,177,935.02	12,233,000.00	12,233,000.00	10,055,064.98
Other Operating Revenue	(105,439.80)	189,445.50	115,000.00	7,426.17	116,248.49	5,000.00	23,614.76	156,244.42	2,058,000.00	2,178,000.00	1,716,061.59
Non Operating Revenue	5,345.54	5,345.54	520,000.00	-	-	100,000.00	-	-	280,000.00	900,000.00	894,654.46
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	65.68	-	-	-	-	-	-	-	-	(65.68)
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	3,395,036.38	6,386,548.26	29,496,000.00	585,096.15	1,254,094.50	6,730,000.00	1,149,650.78	2,334,179.44	15,703,000.00	51,929,000.00	41,954,177.80
Expense by Category											
Labor	684,840.97	916,871.53	6,501,500.00	181,860.52	241,702.07	1,812,500.00	108,310.78	139,005.37	1,071,000.00	9,385,000.00	8,087,421.03
Temporary Labor	4,491.72	6,782.34	32,900.00	1,925.04	2,906.74	14,100.00	-	-	-	47,000.00	37,310.92
Benefits	186,138.80	1,062,104.75	3,017,900.00	46,504.64	259,517.05	809,100.00	29,982.05	153,913.68	481,000.00	4,308,000.00	2,832,464.52
Contract Services	470,119.09	788,722.11	6,042,700.00	114,241.16	145,848.41	1,942,050.00	159,945.14	136,115.92	3,379,000.00	11,363,750.00	10,316,892.78
Professional Development	7,642.47	23,130.57	316,000.00	2,136.00	7,941.16	116,000.00	-	-	20,000.00	452,000.00	420,928.27
Overtime	73,419.42	93,108.80	417,400.00	2,126.90	3,754.84	26,600.00	34,522.65	45,930.93	125,000.00	569,000.00	426,205.43
Materials and Supplies	92,065.65	277,434.34	1,847,500.00	19,371.00	38,550.01	173,750.00	16,570.99	30,544.50	787,000.00	2,808,250.00	2,461,721.15
Utilities	81,438.90	97,218.60	4,101,900.00	11,228.49	13,706.94	301,100.00	18,952.84	18,952.84	1,821,000.00	6,224,000.00	6,094,121.62
Temporary Labor	4,491.72	6,782.34	32,900.00	1,925.04	2,906.74	14,100.00	-	-	-	47,000.00	37,310.92
Other	(245,617.77)	1,034,139.80	1,939,300.00	3,319.83	319,448.58	794,700.00	(23,829.22)	794,286.43	-	2,734,000.00	562,295.97
Standby	8,614.47	11,687.79	65,000.00	385.95	488.17	2,000.00	8,271.84	11,322.46	55,000.00	122,000.00	98,501.58
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	18,340.33	18,340.33	558,000.00	-	-	-	-	-	150,000.00	708,000.00	689,659.67
Capital Outlay	137,326.13	146,165.64	1,128,000.00	26,299.09	26,299.09	242,000.00	-	16,437.56	83,000.00	1,453,000.00	1,264,097.71
Accounting Income Add back	(18,340.33)	(18,340.33)	-	-	-	-	-	-	-	-	18,340.33
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	1,504,971.57	4,464,148.61	29,496,000.00	411,323.66	1,063,069.80	6,730,000.00	352,727.07	1,346,509.69	15,703,000.00	51,929,000.00	45,055,271.90
Total Surplus (Deficit):	\$ 1,890,064.81	\$ 1,922,399.65	\$ -	\$ 173,772.49	\$ 191,024.70	\$ -	\$ 796,923.71	\$ 987,669.75	\$ -	\$ -	\$ (3,101,094.10)



Revenue and Expense Budget-to-Actual by Program
Month Ended August 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
Revenue											
Water Sales	\$ 2,587,618.87	\$ 4,373,848.41	\$ 17,920,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,000.00	\$ 18,992,000.00	\$ 14,618,151.59
Meter Charges	862,339.60	1,723,796.07	10,525,000.00	-	-	-	-	-	-	10,525,000.00	8,801,203.93
Penalties	45,172.17	94,047.06	416,000.00	4,837.45	11,565.05	110,000.00	-	-	60,000.00	586,000.00	480,387.89
Wastewater System Charges	-	-	-	572,832.53	1,126,280.96	6,515,000.00	-	-	-	6,515,000.00	5,388,719.04
Wastewater Treatment Charges	-	-	-	-	-	-	1,126,036.02	2,177,935.02	12,233,000.00	12,233,000.00	10,055,064.98
Other Operating Revenue	(105,439.80)	189,445.50	115,000.00	7,426.17	116,248.49	5,000.00	23,614.76	156,244.42	2,058,000.00	2,178,000.00	1,716,061.59
Non Operating Revenue	5,345.54	5,345.54	520,000.00	-	-	100,000.00	-	-	280,000.00	900,000.00	894,654.46
Benefits	-	65.68	-	-	-	-	-	-	-	-	(65.68)
Revenue Total:	3,395,036.38	6,386,548.26	29,496,000.00	585,096.15	1,254,094.50	6,730,000.00	1,149,650.78	2,334,179.44	15,703,000.00	51,929,000.00	41,954,177.80
1000 - Governing Board	11,123.78	22,852.81	228,200.00	4,744.41	9,744.17	97,800.00	-	-	-	326,000.00	293,403.02
2000 - General Administration	73,532.55	127,842.14	911,400.00	30,458.31	53,733.82	390,600.00	-	-	-	1,302,000.00	1,120,424.04
2100 - Human Resources	43,555.45	1,420,199.62	2,530,500.00	18,634.54	374,877.52	1,084,500.00	-	818,115.65	-	3,615,000.00	1,001,807.21
2200 - Public Affairs	72,377.83	115,567.38	1,059,100.00	20,959.08	39,246.73	453,900.00	-	-	-	1,513,000.00	1,358,185.89
2300 - Conservation	(171,493.41)	(210,819.99)	651,000.00	-	-	-	-	-	-	651,000.00	861,819.99
3000 - Finance & Accounting	78,909.27	231,047.67	978,250.00	35,335.76	100,529.38	419,250.00	-	-	-	1,397,500.00	1,065,922.95
3200 - Information Technology	168,343.45	307,144.50	1,323,700.00	72,147.19	131,633.30	567,300.00	-	-	-	1,891,000.00	1,452,222.20
3300 - Customer Service	116,928.09	287,437.76	1,548,400.00	49,744.82	122,416.34	663,600.00	-	-	-	2,212,000.00	1,802,145.90
3400 - Meter Services	27,104.25	59,877.47	304,000.00	-	-	-	-	-	-	304,000.00	244,122.53
4000 - Engineering	63,495.98	94,267.98	924,700.00	26,505.76	36,257.85	396,300.00	-	-	-	1,321,000.00	1,190,474.17
5000 - Water Production	160,815.87	446,862.12	6,185,000.00	-	-	-	-	-	-	6,185,000.00	5,738,137.88
5100 - Water Treatment	61,148.35	228,336.68	1,629,000.00	-	-	-	-	-	-	1,629,000.00	1,400,663.32
5200 - Water Quality	39,578.14	102,853.79	605,000.00	-	-	-	-	-	-	605,000.00	502,146.21
6000 - Maintenance Administration	36,905.52	79,991.12	396,900.00	3,973.33	9,106.14	44,100.00	-	-	-	441,000.00	351,902.74
6100 - Water Maintenance	376,031.16	710,682.19	3,711,250.00	-	-	-	-	-	-	3,711,250.00	3,000,567.81
6200 - Wastewater Collection	-	-	-	58,616.04	53,107.28	962,250.00	-	-	-	962,250.00	909,142.72
6300 - Water Reclamation	-	-	-	-	-	-	352,727.07	511,956.48	7,739,000.00	7,739,000.00	7,227,043.52
7000 - Facilities Maintenance	151,910.63	229,436.47	1,527,400.00	39,314.47	68,951.98	654,600.00	-	-	-	2,182,000.00	1,883,611.55
7100 - Fleet Maintenance	57,378.53	64,403.26	634,200.00	24,590.86	37,166.20	271,800.00	-	-	-	906,000.00	804,430.54
8000 - Capital	137,326.13	146,165.64	4,348,000.00	26,299.09	26,299.09	724,000.00	-	16,437.56	7,964,000.00	13,036,000.00	12,847,097.71
Total Surplus (Deficit):	\$ 1,890,064.81	\$ 1,922,399.65	\$ -	\$ 173,772.49	\$ 191,024.70	\$ -	\$ 796,923.71	\$ 987,669.75	\$ -	\$ -	\$ (3,101,094.10)



Program Expense Detail Budget-to-Actual
Month Ended August 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
Revenue											
Water Sales	\$ 2,587,618.87	\$ 4,373,848.41	\$ 17,920,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,000.00	\$ 18,992,000.00	\$ 14,618,151.59
Meter Charges	862,339.60	1,723,796.07	10,525,000.00	-	-	-	-	-	-	10,525,000.00	8,801,203.93
Penalties	45,172.17	94,047.06	416,000.00	4,837.45	11,565.05	110,000.00	-	-	60,000.00	586,000.00	480,387.89
Wastewater System Charges	-	-	-	572,832.53	1,126,280.96	6,515,000.00	-	-	-	6,515,000.00	5,388,719.04
Wastewater Treatment Charges	-	-	-	-	-	-	1,126,036.02	2,177,935.02	12,233,000.00	12,233,000.00	10,055,064.98
Other Operating Revenue	(105,439.80)	189,445.50	115,000.00	7,426.17	116,248.49	5,000.00	23,614.76	156,244.42	2,058,000.00	2,178,000.00	1,716,061.59
Non Operating Revenue	5,345.54	5,345.54	520,000.00	-	-	100,000.00	-	-	280,000.00	900,000.00	894,654.46
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	65.68	-	-	-	-	-	-	-	-	(65.68)
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	3,395,036.38	6,386,548.26	29,496,000.00	585,096.15	1,254,094.50	6,730,000.00	1,149,650.78	2,334,179.44	15,703,000.00	51,929,000.00	41,954,177.80
Program: 1000 - Governing Board											
Labor	\$ 6,772.04	\$ 12,725.55	\$ 99,400.00	\$ 2,902.30	\$ 5,453.79	\$ 42,600.00	\$ -	\$ -	\$ -	\$ 142,000.00	\$ 123,820.66
Benefits	4,214.27	8,365.91	63,000.00	1,806.11	3,585.38	27,000.00	-	-	-	90,000.00	78,048.71
Materials and Supplies	-	-	-	-	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	-	33.40	39,200.00	-	-	16,800.00	-	-	-	56,000.00	55,966.60
Professional Development	137.47	1,727.95	24,500.00	36.00	705.00	10,500.00	-	-	-	35,000.00	32,567.05
Program: 1000 - Governing Board Total:	11,123.78	22,852.81	228,200.00	4,744.41	9,744.17	97,800.00	-	-	-	326,000.00	293,403.02
Program: 2000 - General Administration											
Labor	44,853.78	60,351.38	434,700.00	19,222.96	25,864.76	186,300.00	-	-	-	621,000.00	534,783.86
Temporary Labor	1,131.72	2,302.34	21,000.00	485.04	986.74	9,000.00	-	-	-	30,000.00	26,710.92
Overtime	243.10	351.15	2,800.00	104.19	150.49	1,200.00	-	-	-	4,000.00	3,498.36
Benefits	12,427.15	47,810.30	186,900.00	4,270.35	19,434.57	80,100.00	-	-	-	267,000.00	199,755.13
Materials and Supplies	-	7.27	4,200.00	-	3.11	1,800.00	-	-	-	6,000.00	5,989.62
Contract Services	13,366.50	13,366.50	151,200.00	5,728.50	5,728.50	64,800.00	-	-	-	216,000.00	196,905.00
Utilities	110.30	110.30	2,800.00	47.27	47.27	1,200.00	-	-	-	4,000.00	3,842.43
Professional Development	1,400.00	3,542.90	107,800.00	600.00	1,518.38	46,200.00	-	-	-	154,000.00	148,938.72
Program: 2000 - General Administration Total:	73,532.55	127,842.14	911,400.00	30,458.31	53,733.82	390,600.00	-	-	-	1,302,000.00	1,120,424.04
Program: 2100 - Human Resources											
Labor	26,802.13	35,758.27	247,100.00	11,486.59	15,324.93	105,900.00	-	-	-	353,000.00	301,916.80
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	165.94	165.94	2,100.00	71.12	71.12	900.00	-	-	-	3,000.00	2,762.94
Benefits	6,984.72	74,731.36	149,800.00	2,961.41	31,995.67	64,200.00	-	-	-	214,000.00	107,272.97
Materials and Supplies	122.50	122.50	3,500.00	52.50	52.50	1,500.00	-	-	-	5,000.00	4,825.00
Contract Services	1,678.06	11,698.88	235,200.00	719.18	5,013.80	100,800.00	-	-	-	336,000.00	319,287.32
Utilities	55.78	55.78	1,400.00	23.91	23.91	600.00	-	-	-	2,000.00	1,920.31
Professional Development	-	6,876.34	41,300.00	-	2,947.01	17,700.00	-	-	-	59,000.00	49,176.65
Other	7,746.32	1,290,790.55	1,850,100.00	3,319.83	319,448.58	792,900.00	(23,829.22)	794,286.43	-	2,643,000.00	238,474.44
Program: 2100 - Human Resources Total:	43,555.45	1,420,199.62	2,530,500.00	18,634.54	374,877.52	1,084,500.00	(23,829.22)	794,286.43	-	3,615,000.00	1,025,636.43
Program: 2200 - Public Affairs											
Labor	32,963.26	43,950.99	361,900.00	14,127.14	18,836.21	155,100.00	-	-	-	517,000.00	454,212.80
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	786.80	846.88	11,900.00	337.19	362.94	5,100.00	-	-	-	17,000.00	15,790.18
Benefits	6,314.47	29,933.98	107,100.00	2,705.81	12,828.34	45,900.00	-	-	-	153,000.00	110,237.68
Materials and Supplies	1,369.18	2,012.15	67,200.00	586.79	862.35	28,800.00	-	-	-	96,000.00	93,125.50
Contract Services	30,800.66	38,507.73	443,100.00	3,140.67	6,221.61	189,900.00	-	-	-	633,000.00	588,270.66
Utilities	143.46	238.66	24,500.00	61.48	102.28	10,500.00	-	-	-	35,000.00	34,659.06
Professional Development	-	76.99	43,400.00	-	33.00	18,600.00	-	-	-	62,000.00	61,890.01
Program: 2200 - Public Affairs Total:	72,377.83	115,567.38	1,059,100.00	20,959.08	39,246.73	453,900.00	-	-	-	1,513,000.00	1,358,185.89
Program: 2300 - Conservation											
Labor	13,401.60	17,868.80	123,000.00	-	-	-	-	-	-	123,000.00	105,131.20
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	251.28	251.28	7,000.00	-	-	-	-	-	-	7,000.00	6,748.72
Benefits	3,525.70	4,279.68	44,000.00	-	-	-	-	-	-	44,000.00	39,720.32
Materials and Supplies	369.37	656.87	63,000.00	-	-	-	-	-	-	63,000.00	62,343.13
Contract Services	54,964.69	10,129.43	291,000.00	-	-	-	-	-	-	291,000.00	280,870.57
Utilities	7,713.33	7,713.33	26,000.00	-	-	-	-	-	-	26,000.00	18,286.67
Professional Development	2,500.00	2,500.00	12,000.00	-	-	-	-	-	-	12,000.00	9,500.00
Other	(254,219.38)	(254,219.38)	85,000.00	-	-	-	-	-	-	85,000.00	339,219.38
Program: 2300 - Conservation Total:	(171,493.41)	(210,819.99)	651,000.00	-	-	-	-	-	-	651,000.00	861,819.99
Program: 3000 - Finance & Accounting											
Labor	62,204.24	83,011.33	576,100.00	26,658.97	35,576.28	246,900.00	-	-	-	823,000.00	704,412.39
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	579.36	1,384.52	9,100.00	248.28	593.35	3,900.00	-	-	-	13,000.00	11,022.13
Benefits	13,326.98	105,179.52	268,100.00	7,229.07	46,594.46	114,900.00	-	-	-	383,000.00	231,226.02
Materials and Supplies	299.20	371.25	4,200.00	128.22	159.10	1,800.00	-	-	-	6,000.00	5,469.65
Contract Services	2,379.92	38,944.84	97,650.00	1,019.97	16,682.08	41,850.00	-	-	-	139,500.00	83,873.08
Utilities	119.57	144.45	2,800.00	51.25	61.92	1,200.00	-	-	-	4,000.00	3,793.63
Professional Development	-	2,011.76	20,300.00	-	862.19	8,700.00	-	-	-	29,000.00	26,126.05
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance & Accounting Total:	78,909.27	231,047.67	978,250.00	35,335.76	100,529.38	419,250.00	-	-	-	1,397,500.00	1,065,922.95



Program Expense Detail Budget-to-Actual
Month Ended August 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
Program: 3200 - Information Technology											
Labor	34,702.07	46,269.42	340,900.00	14,872.33	19,829.78	146,100.00	-	-	-	487,000.00	420,900.80
Temporary Labor	3,360.00	4,480.00	11,900.00	1,440.00	1,920.00	5,100.00	-	-	-	17,000.00	10,600.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	11,078.89	102,238.76	196,000.00	4,748.07	43,816.55	84,000.00	-	-	-	280,000.00	133,944.69
Materials and Supplies	2,152.17	12,862.11	59,500.00	922.35	5,512.29	25,500.00	-	-	-	85,000.00	66,625.60
Contract Services	116,053.23	140,297.12	703,500.00	49,737.11	60,127.35	301,500.00	-	-	-	1,005,000.00	804,575.53
Utilities	997.09	997.09	8,400.00	427.33	427.33	3,600.00	-	-	-	12,000.00	10,575.58
Professional Development	-	-	3,500.00	-	-	1,500.00	-	-	-	5,000.00	5,000.00
Program: 3200 - Information Technology Total:	168,343.45	307,144.50	1,323,700.00	72,147.19	131,633.30	567,300.00	-	-	-	1,891,000.00	1,452,222.20
Program: 3300 - Customer Service											
Labor	52,243.10	69,689.32	480,200.00	22,389.77	29,866.75	205,800.00	-	-	-	686,000.00	586,443.93
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	377.66	457.70	4,900.00	161.85	196.15	2,100.00	-	-	-	7,000.00	6,346.15
Benefits	14,440.80	76,927.75	227,500.00	6,188.40	32,968.23	97,500.00	-	-	-	325,000.00	215,104.02
Materials and Supplies	217.38	254.53	4,900.00	93.16	109.08	2,100.00	-	-	-	7,000.00	6,636.39
Contract Services	40,218.76	129,735.88	702,800.00	17,236.60	55,601.09	301,200.00	-	-	-	1,004,000.00	818,663.03
Utilities	8,575.10	8,575.10	112,700.00	3,675.04	3,675.04	48,300.00	-	-	-	161,000.00	148,749.86
Professional Development	-	-	11,200.00	-	-	4,800.00	-	-	-	16,000.00	16,000.00
Other	855.29	1,797.48	4,200.00	-	-	1,800.00	-	-	-	6,000.00	4,202.52
Program: 3300 - Customer Service Total:	116,928.09	287,437.76	1,548,400.00	49,744.82	122,416.34	663,600.00	-	-	-	2,212,000.00	1,802,145.90
Program: 3400 - Meter Services											
Labor	19,752.01	26,336.01	181,000.00	-	-	-	-	-	-	181,000.00	154,663.99
Overtime	-	-	6,000.00	-	-	-	-	-	-	6,000.00	6,000.00
Benefits	6,445.02	32,557.65	104,000.00	-	-	-	-	-	-	104,000.00	71,442.35
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	135.30	211.89	7,000.00	-	-	-	-	-	-	7,000.00	6,788.11
Utilities	771.92	771.92	2,000.00	-	-	-	-	-	-	2,000.00	1,228.08
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	27,104.25	59,877.47	304,000.00	-	-	-	-	-	-	304,000.00	244,122.53
Program: 4000 - Engineering											
Labor	48,636.55	63,449.07	460,600.00	20,844.25	27,192.47	197,400.00	-	-	-	658,000.00	567,358.46
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	9,396.10	12,274.34	107,800.00	4,058.88	5,292.37	46,200.00	-	-	-	154,000.00	136,433.29
Materials and Supplies	70.79	70.79	4,200.00	30.34	30.34	1,800.00	-	-	-	6,000.00	5,898.87
Contract Services	94.54	8,150.54	275,100.00	10.50	1,834.50	117,900.00	-	-	-	393,000.00	383,014.96
Utilities	1,798.00	6,015.00	68,600.00	61.79	61.79	29,400.00	-	-	-	98,000.00	91,923.21
Professional Development	3,500.00	4,308.24	8,400.00	1,500.00	1,846.38	3,600.00	-	-	-	12,000.00	5,845.38
Program: 4000 - Engineering Total:	63,495.98	94,267.98	924,700.00	26,505.76	36,257.85	396,300.00	-	-	-	1,321,000.00	1,190,474.17
Program: 5000 - Water Production											
Labor	95,385.71	127,443.93	884,000.00	-	-	-	-	-	-	884,000.00	756,556.07
Overtime	11,023.54	11,791.31	92,000.00	-	-	-	-	-	-	92,000.00	80,208.69
Standby	4,220.84	5,655.12	47,000.00	-	-	-	-	-	-	47,000.00	41,344.88
Benefits	23,298.66	146,191.91	396,000.00	-	-	-	-	-	-	396,000.00	249,808.09
Water Supply	-	-	833,000.00	-	-	-	-	-	-	833,000.00	833,000.00
Materials and Supplies	14,975.38	43,810.75	288,000.00	-	-	-	-	-	-	288,000.00	244,189.25
Contract Services	10,958.77	110,459.94	535,000.00	-	-	-	-	-	-	535,000.00	424,540.06
Utilities	847.97	847.97	3,099,000.00	-	-	-	-	-	-	3,099,000.00	3,098,152.03
Professional Development	105.00	661.19	11,000.00	-	-	-	-	-	-	11,000.00	10,338.81
Program: 5000 - Water Production Total:	160,815.87	446,862.12	6,185,000.00	-	-	-	-	-	-	6,185,000.00	5,738,137.88
Program: 5100 - Water Treatment											
Labor	33,019.20	44,025.60	304,000.00	-	-	-	-	-	-	304,000.00	259,974.40
Overtime	3,007.08	6,099.80	39,000.00	-	-	-	-	-	-	39,000.00	32,900.20
Benefits	8,611.10	94,215.58	179,000.00	-	-	-	-	-	-	179,000.00	84,784.42
Materials and Supplies	13,152.54	53,217.41	200,000.00	-	-	-	-	-	-	200,000.00	146,782.59
Contract Services	2,642.47	30,062.33	664,000.00	-	-	-	-	-	-	664,000.00	633,937.67
Utilities	715.96	715.96	243,000.00	-	-	-	-	-	-	243,000.00	242,284.04
Program: 5100 - Water Treatment Total:	61,148.35	228,336.68	1,629,000.00	-	-	-	-	-	-	1,629,000.00	1,400,663.32
Program: 5200 - Water Quality											
Labor	29,596.40	39,645.20	279,000.00	-	-	-	-	-	-	279,000.00	239,354.80
Overtime	-	60.33	12,000.00	-	-	-	-	-	-	12,000.00	11,939.67
Benefits	4,706.26	46,761.68	102,000.00	-	-	-	-	-	-	102,000.00	55,238.32
Materials and Supplies	1,754.48	4,230.67	25,000.00	-	-	-	-	-	-	25,000.00	20,769.33
Contract Services	3,521.00	11,588.58	178,000.00	-	-	-	-	-	-	178,000.00	166,411.42
Utilities	-	193.33	2,000.00	-	-	-	-	-	-	2,000.00	1,806.67
Professional Development	-	374.00	7,000.00	-	-	-	-	-	-	7,000.00	6,626.00
Program: 5200 - Water Quality Total:	39,578.14	102,853.79	605,000.00	-	-	-	-	-	-	605,000.00	502,146.21



Program Expense Detail Budget-to-Actual
Month Ended August 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
Program: 6000 - Maintenance Administration											
Labor	22,193.47	29,591.29	196,200.00	2,465.93	3,287.91	21,800.00	-	-	-	218,000.00	185,120.80
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	-	-	-	2,000.00	2,000.00
Standby	4,393.63	6,032.67	18,000.00	385.95	488.17	2,000.00	-	-	-	20,000.00	13,479.16
Benefits	7,342.85	44,274.94	118,800.00	790.82	4,890.04	13,200.00	-	-	-	132,000.00	82,835.02
Materials and Supplies	-	145.38	2,700.00	-	-	300.00	-	-	-	3,000.00	2,854.62
Contract Services	89.95	810.73	1,800.00	10.00	90.09	200.00	-	-	-	2,000.00	1,099.18
Utilities	2,885.62	2,886.51	36,900.00	320.63	320.73	4,100.00	-	-	-	41,000.00	37,792.76
Professional Development	-	478.45	20,700.00	-	29.20	2,300.00	-	-	-	23,000.00	22,492.35
Other	-	(4,228.85)	-	-	-	-	-	-	-	-	4,228.85
Program: 6000 - Maintenance Administration Total:	36,905.52	79,991.12	396,900.00	3,973.33	9,106.14	44,100.00	-	-	-	441,000.00	351,902.74
Program: 6100 - Water Maintenance											
Labor	140,307.23	188,204.55	1,280,000.00	-	-	-	-	-	-	1,280,000.00	1,091,795.45
Overtime	55,068.70	69,199.12	219,000.00	-	-	-	-	-	-	219,000.00	149,800.88
Benefits	46,231.04	199,226.05	630,000.00	-	-	-	-	-	-	630,000.00	430,773.95
Materials and Supplies	45,068.86	137,326.78	947,000.00	-	-	-	-	-	-	947,000.00	809,673.22
Contract Services	89,355.33	114,007.53	635,250.00	-	-	-	-	-	-	635,250.00	521,242.47
Utilities	-	2,718.16	-	-	-	-	-	-	-	-	(2,718.16)
Program: 6100 - Water Maintenance Total:	376,031.16	710,682.19	3,711,250.00	-	-	-	-	-	-	3,711,250.00	3,000,567.81
Program: 6200 - Wastewater Collection											
Labor	-	-	-	37,458.21	48,233.08	396,000.00	-	-	-	396,000.00	347,766.92
Overtime	-	-	-	383.16	1,309.04	9,000.00	-	-	-	9,000.00	7,690.96
Benefits	-	-	-	8,405.14	42,196.45	177,000.00	-	-	-	177,000.00	134,803.55
Materials and Supplies	-	-	-	12,369.53	22,467.95	37,250.00	-	-	-	37,250.00	14,782.05
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	-	(61,099.24)	(7,267,000.00)	-	-	-	(7,267,000.00)	(7,205,900.76)
Program: 6200 - Wastewater Collection Total:	-	-	-	58,616.04	53,107.28	962,250.00	-	-	-	962,250.00	909,142.72
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	108,310.78	139,005.37	1,071,000.00	1,071,000.00	931,994.63
Overtime	-	-	-	-	-	-	34,522.65	45,930.93	125,000.00	125,000.00	79,069.07
Standby	-	-	-	-	-	-	8,271.84	11,322.46	55,000.00	55,000.00	43,677.54
Benefits	-	-	-	-	-	-	29,982.05	153,913.68	481,000.00	481,000.00	327,086.32
Materials and Supplies	-	-	-	-	-	-	16,570.99	30,544.50	787,000.00	787,000.00	756,455.50
Contract Services	-	-	-	-	-	-	159,945.14	136,115.92	3,379,000.00	3,379,000.00	3,242,884.08
Utilities	-	-	-	-	-	-	18,952.84	1,821,000.00	1,821,000.00	1,821,000.00	1,802,047.16
Professional Development	-	-	-	-	-	-	-	20,000.00	20,000.00	20,000.00	20,000.00
Program: 6300 - Water Reclamation Total:	-	-	-	-	-	-	376,556.29	535,785.70	7,739,000.00	7,739,000.00	7,203,214.30
Program: 7000 - Facilities Maintenance											
Labor	18,078.06	24,104.04	212,800.00	7,747.75	10,330.37	91,200.00	-	-	-	304,000.00	269,565.59
Overtime	687.02	824.42	9,800.00	294.43	353.32	4,200.00	-	-	-	14,000.00	12,822.26
Benefits	5,302.62	34,186.34	113,400.00	2,272.52	14,714.01	48,600.00	-	-	-	162,000.00	113,099.65
Materials and Supplies	4,349.89	6,761.17	42,000.00	1,689.31	2,679.39	18,000.00	-	-	-	60,000.00	50,559.44
Contract Services	78,373.23	112,880.97	872,200.00	25,715.66	38,371.74	373,800.00	-	-	-	1,246,000.00	1,094,747.29
Utilities	45,119.81	50,106.78	275,100.00	1,594.80	2,503.15	117,900.00	-	-	-	393,000.00	340,390.07
Professional Development	-	572.75	2,100.00	-	-	900.00	-	-	-	3,000.00	2,427.25
Program: 7000 - Facilities Maintenance Total:	151,910.63	229,436.47	1,527,400.00	39,314.47	68,951.98	654,600.00	-	-	-	2,182,000.00	1,883,611.55
Program: 7100 - Fleet Maintenance											
Labor	8,421.84	11,229.12	73,500.00	3,609.36	4,812.48	31,500.00	-	-	-	105,000.00	88,958.40
Overtime	1,394.88	1,842.29	2,100.00	597.80	789.55	900.00	-	-	-	3,000.00	368.16
Benefits	2,326.23	2,783.06	22,400.00	996.94	1,129.86	9,600.00	-	-	-	32,000.00	28,087.08
Materials and Supplies	8,163.91	15,584.71	126,000.00	3,498.80	6,673.90	54,000.00	-	-	-	180,000.00	157,741.39
Contract Services	25,486.68	17,835.82	210,700.00	10,922.97	17,276.89	90,300.00	-	-	-	301,000.00	265,887.29
Utilities	11,584.99	15,128.26	196,700.00	4,964.99	6,483.52	84,300.00	-	-	-	281,000.00	259,388.22
Professional Development	-	-	2,800.00	-	1,200.00	1,200.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	57,378.53	64,403.26	634,200.00	24,590.86	37,166.20	271,800.00	-	-	-	906,000.00	804,430.54
Program: 8000 - Capital											
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	18,340.33	18,340.33	558,000.00	-	-	-	-	-	150,000.00	708,000.00	689,659.67
Capital Outlay	137,326.13	146,165.64	1,128,000.00	26,299.09	26,299.09	242,000.00	-	16,437.56	83,000.00	1,453,000.00	1,264,097.71
Accounting Income Add back	(18,340.33)	(18,340.33)	-	-	-	-	-	-	-	-	18,340.33
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	137,326.13	146,165.64	4,348,000.00	26,299.09	26,299.09	724,000.00	-	16,437.56	7,964,000.00	13,036,000.00	12,847,097.71
Total Surplus (Deficit):	\$ 1,890,064.81	\$ 1,922,399.65	\$ -	\$ 173,772.49	\$ 191,024.70	\$ -	\$ 796,923.71	\$ 987,669.75	\$ -	\$ -	\$ (3,101,094.10)