



**Combining Schedule of Net Position
As of November 30, 2022
Unaudited**

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 11,260,397.45	\$ 689,232.23	\$ -	\$ 11,949,629.68
Investments	3,066,941.75	1,507,529.00	-	4,574,470.75
Accounts Receivable, Net	4,597,206.40	820,528.67	-	5,417,735.07
Interest Receivable	-	3,377.19	-	3,377.19
Other Receivables	2,369,788.68	-	-	2,369,788.68
Due from Sewer Fund	5,500,000.00	-	-	5,500,000.00
Due from Reclamation Fund	7,122,193.35	13,089,794.45	-	20,211,987.80
Due from Other Governments	42,000.01	-	5,091,423.34	5,133,423.35
Inventory	854,713.94	6,721.16	-	861,435.10
Prepaid Expenses	232,583.36	40,271.98	4,866.55	277,721.89
Total Current Assets:	35,045,824.94	16,157,454.68	5,096,289.89	56,299,569.51
Non-Current Assets:				
Restricted Cash and Cash Equivalents	5,430,705.42	5,624,841.57	-	11,055,546.99
Capital Assets not being Depreciated	20,698,739.88	16,905,155.78	162,447,932.17	200,051,827.83
Capital Assets, Net	98,804,274.33	17,586,563.40	-	116,390,837.73
Total Non-Current Assets:	124,933,719.63	40,116,560.75	162,447,932.17	327,498,212.55
Total Assets:	159,979,544.57	56,274,015.43	167,544,222.06	383,797,782.06
Deferred Outflow Of Resources				
Deferred Charge on Refunding	610,558.73	286,292.69	-	896,851.42
Deferred Outflows - Pensions	2,127,130.34	691,919.73	-	2,819,050.07
Total Assets and Deferred Outflows of Resources:	162,717,233.64	57,252,227.85	167,544,222.06	387,513,683.55
Current Liabilities:				
Accounts Payable and Accrued Expenses	4,605,864.95	27,441.76	-	4,633,306.71
Due to Water Fund	-	5,500,000.00	7,122,193.35	12,622,193.35
Due to Sewer Fund	-	-	13,089,794.45	13,089,794.45
Accrued Payroll and Benefits	(2,210.85)	4,472.45	-	2,261.60
Customer Service Deposits	1,438,417.66	-	-	1,438,417.66
Construction Advances and Retentions	523,426.68	2,174,157.44	8,072,035.09	10,769,619.21
Accrued Interest Payable	238,560.36	24,947.00	-	263,507.36
Current Portion of Compensated Absences	495,871.40	108,250.60	-	604,122.00
Current Portion of Long-Term Debt	1,044,052.55	-	-	1,044,052.55
Total Current Liabilities:	8,343,982.75	7,839,269.25	28,284,022.89	44,467,274.89
Non-Current Liabilities:				
Compensated Absences, less current portion	390,128.96	58,404.89	(8,641.76)	439,892.09
Net Pension Liability	5,094,004.28	1,563,684.95	-	6,657,689.23
Long Term Debt, Less Current Portion	35,864,413.60	4,938,562.10	139,669,059.00	180,472,034.70
Other Liabilities	1,173.64	-	-	1,173.64
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	5,403,596.94	1,000,008.59	-	6,403,605.53
Total Non-Current and Deferred Inflows of Resources:	46,753,317.42	7,560,660.53	139,660,417.24	193,974,395.19
Total Liabilities and Deferred Inflows of Resources:	55,097,300.17	15,399,929.78	167,944,440.13	238,441,670.08
Equity:				
Equity	103,409,180.60	40,925,997.03	-	144,335,177.63
Total Beginning Equity:	103,409,180.60	40,925,997.03	-	144,335,177.63
Total Revenue	13,986,488.47	3,004,967.87	4,253,071.57	21,244,527.91
Total Expense	9,775,735.60	2,078,666.83	4,653,289.64	16,507,692.07
Revenues Over/Under Expenses	4,210,752.87	926,301.04	(400,218.07)	4,736,835.84
Total Equity and Current Surplus (Deficit):	107,619,933.47	41,852,298.07	(400,218.07)	149,072,013.47
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 162,717,233.64	\$ 57,252,227.85	\$ 167,544,222.06	\$ 387,513,683.55



**Revenue and Expense Budget-to-Actual by Category
Month Ended November 30, 2022
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE		
	MTD	YTD	AMENDED	MTD	YTD	AMENDED	MTD	YTD	AMENDED	AMENDED	REMAINING	
			BUDGET			BUDGET			BUDGET	TOTAL BUDGET	BUDGET	
Revenue												
Water Sales	\$ 1,478,775.16	\$ 9,053,222.17	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,000.00	\$ 18,392,000.00	\$ 9,338,777.83	
Meter Charges	808,790.71	4,041,780.29	9,685,000.00	-	-	-	-	-	-	9,685,000.00	5,643,219.71	
Penalties	55,760.07	251,923.70	468,000.00	6,319.80	27,553.38	95,000.00	-	-	-	563,000.00	283,522.92	
Wastewater System Charges	-	-	-	459,407.11	2,312,389.68	5,621,000.00	-	-	-	-	5,621,000.00	3,308,610.32
Wastewater Treatment Charges	-	-	-	-	-	-	842,316.11	4,253,071.57	9,851,000.00	9,851,000.00	5,597,928.43	
Other Operating Revenue	66,158.25	635,449.90	62,000.00	131,473.46	665,024.81	-	-	-	1,820,000.00	1,882,000.00	581,525.29	
Non Operating Revenue	23.47	4,112.41	40,000.00	-	-	5,000.00	-	-	11,000.00	56,000.00	51,887.59	
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	-	-	-	-	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total:	2,409,507.66	13,986,488.47	27,955,000.00	597,200.37	3,004,967.87	5,721,000.00	842,316.11	4,253,071.57	12,374,000.00	46,050,000.00	24,805,472.09	
Expense by Category												
Labor	396,800.37	1,991,248.22	5,573,300.00	112,781.89	554,586.27	1,573,900.00	52,590.87	250,826.62	1,040,800.00	8,188,000.00	5,391,338.89	
Temporary Labor	2,207.10	8,772.44	21,000.00	1,655.33	6,579.36	9,000.00	1,655.34	6,579.33	-	30,000.00	8,068.87	
Benefits	130,514.07	1,501,476.31	2,869,400.00	36,301.49	353,667.52	801,500.00	16,622.00	214,152.72	598,100.00	4,269,000.00	2,199,703.45	
Contract Services	345,669.24	1,710,738.67	4,825,200.00	150,558.35	649,559.85	1,530,400.00	762,618.18	3,989,033.86	6,390,400.00	12,746,000.00	6,396,667.62	
Professional Development	19,095.76	111,453.13	313,000.00	8,106.73	42,247.45	114,000.00	276.43	353.17	18,000.00	445,000.00	290,946.25	
Overtime	33,963.73	207,451.16	393,200.00	2,539.32	16,017.86	25,500.00	1,150.95	7,263.29	9,300.00	428,000.00	197,267.69	
Materials and Supplies	170,924.82	828,859.87	1,572,000.00	13,356.20	54,737.71	124,300.00	7,058.75	39,633.60	671,700.00	2,368,000.00	1,444,768.82	
Utilities	314,396.32	1,664,093.37	3,322,800.00	6,103.14	53,122.10	179,300.00	19,868.81	130,056.43	376,900.00	3,879,000.00	2,031,728.10	
Temporary Labor	2,207.10	8,772.44	21,000.00	1,655.33	6,579.36	9,000.00	1,655.34	6,579.33	-	30,000.00	8,068.87	
Other	8,072.56	936,711.70	700,100.00	3,437.37	241,263.65	288,100.00	-	8,811.29	268,800.00	1,257,000.00	70,213.36	
Standby	2,552.00	13,297.18	33,000.00	108.00	683.92	2,000.00	-	-	-	35,000.00	21,018.90	
Water Supply	-	108,881.00	286,000.00	-	-	-	-	-	-	286,000.00	177,119.00	
Debt Service	-	466,683.31	3,080,000.00	-	49,894.00	274,000.00	-	-	-	3,354,000.00	2,837,422.69	
Capital Improvement	-	-	5,425,000.00	-	-	315,000.00	-	-	-	5,740,000.00	5,740,000.00	
Capital Outlay	-	217,296.80	720,000.00	7,509.02	49,727.78	475,000.00	-	-	-	1,195,000.00	927,975.42	
Accounting Income Add back	-	-	-	-	-	-	-	-	-	-	-	
Transfer to Reserves	-	-	-	-	-	-	-	-	3,000,000.00	3,000,000.00	3,000,000.00	
Transfer from Reserves	-	-	(1,200,000.00)	-	-	-	-	-	-	(1,200,000.00)	(1,200,000.00)	
Expense Total:	1,426,403.07	9,775,735.60	27,955,000.00	344,112.17	2,078,666.83	5,721,000.00	863,496.67	4,653,289.64	12,374,000.00	46,050,000.00	29,542,307.93	
Total Surplus (Deficit):	\$ 983,104.59	\$ 4,210,752.87	\$ -	\$ 253,088.20	\$ 926,301.04	\$ -	\$ (21,180.56)	\$ (400,218.07)	\$ -	\$ -	\$ (4,736,835.84)	



**Revenue and Expense Budget-to-Actual by Program
Month Ended November 30, 2022
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED	MTD	YTD	AMENDED	MTD	YTD	AMENDED	AMENDED	REMAINING
			BUDGET			BUDGET			BUDGET		
Revenue											
Water Sales	\$ 1,478,775.16	\$ 9,053,222.17	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,000.00	\$ 18,392,000.00	\$ 9,338,777.83
Meter Charges	808,790.71	4,041,780.29	9,685,000.00	-	-	-	-	-	-	9,685,000.00	5,643,219.71
Penalties	55,760.07	251,923.70	468,000.00	6,319.80	27,553.38	95,000.00	-	-	-	563,000.00	283,522.92
Wastewater System Charges	-	-	-	459,407.11	2,312,389.68	5,621,000.00	-	-	-	5,621,000.00	3,308,610.32
Wastewater Treatment Charges	-	-	-	-	-	-	842,316.11	4,253,071.57	9,851,000.00	9,851,000.00	5,597,928.43
Other Operating Revenue	66,158.25	635,449.90	62,000.00	131,473.46	665,024.81	-	-	-	1,820,000.00	1,882,000.00	581,525.29
Non Operating Revenue	23.47	4,112.41	40,000.00	-	-	5,000.00	-	-	11,000.00	56,000.00	51,887.59
Revenue Total:	2,409,507.66	13,986,488.47	27,955,000.00	597,200.37	3,004,967.87	5,721,000.00	842,316.11	4,253,071.57	12,374,000.00	46,050,000.00	24,805,472.09
1000 - Board of Directors	21,995.80	99,306.20	331,800.00	9,191.33	42,135.64	142,200.00	-	-	-	474,000.00	332,558.16
2000 - General Administration	63,832.00	399,543.85	961,800.00	26,411.04	166,232.07	412,200.00	-	-	-	1,374,000.00	808,224.08
2100 - Human Resources	33,360.36	1,174,459.13	1,178,600.00	14,266.59	342,030.59	492,400.00	-	8,811.29	267,000.00	1,938,000.00	412,698.99
2200 - Public Affairs	77,509.18	431,169.02	1,216,600.00	44,293.83	230,433.38	521,400.00	-	-	-	1,738,000.00	1,076,397.60
2300 - Conservation	41,045.25	171,196.63	917,000.00	-	-	-	-	-	-	917,000.00	745,803.37
3000 - Finance	44,450.35	302,035.80	834,400.00	19,050.03	129,774.38	357,600.00	-	-	-	1,192,000.00	760,189.82
3200 - Information Technology	37,559.86	363,365.78	949,200.00	16,097.04	159,125.64	406,800.00	-	-	-	1,356,000.00	833,508.58
3300 - Customer Service	48,641.69	258,727.14	702,000.00	36,434.61	191,549.96	526,500.00	36,424.01	188,097.57	526,500.00	1,755,000.00	1,116,625.33
3400 - Meter Service	17,274.32	103,777.08	278,000.00	-	747.25	-	-	-	-	278,000.00	173,475.67
4000 - Engineering	59,439.23	225,803.28	1,126,300.00	17,470.48	97,646.29	482,700.00	-	-	-	1,609,000.00	1,285,550.43
5000 - Water Production	466,612.96	2,388,218.44	4,927,000.00	-	-	-	-	-	-	4,927,000.00	2,538,781.56
5100 - Water Treatment	53,731.55	568,454.35	960,000.00	-	-	-	-	-	-	960,000.00	391,545.65
5200 - Water Quality	32,770.88	188,661.23	557,000.00	-	-	-	-	-	-	557,000.00	368,338.77
6000 - Field Maintenance Administration	21,938.56	165,713.57	388,800.00	2,283.12	20,168.17	43,200.00	-	-	-	432,000.00	246,118.26
6100 - Water Maintenance	272,746.44	1,492,752.76	3,082,000.00	-	-	-	-	-	-	3,082,000.00	1,589,247.24
6200 - Wastewater Maintenance	-	-	-	125,262.15	382,454.53	880,000.00	-	-	-	880,000.00	497,545.47
6300 - Water Reclamation	-	-	-	-	-	-	751,311.95	4,033,019.45	8,180,000.00	8,180,000.00	4,146,980.55
7000 - Facilities Maintenance	76,591.00	494,628.37	888,600.00	18,934.80	178,955.59	321,900.00	75,760.71	423,361.33	400,500.00	1,611,000.00	514,054.71
7100 - Fleet Maintenance	56,903.64	263,942.86	630,900.00	6,908.13	37,791.56	70,100.00	-	-	-	701,000.00	399,265.58
8000 - Capital	-	683,980.11	8,025,000.00	7,509.02	99,621.78	1,064,000.00	-	-	3,000,000.00	12,089,000.00	11,305,398.11
Expense Total:	1,426,403.07	9,775,735.60	27,955,000.00	344,112.17	2,078,666.83	5,721,000.00	863,496.67	4,653,289.64	12,374,000.00	46,050,000.00	29,542,307.93
Total Surplus (Deficit):	\$ 983,104.59	\$ 4,210,752.87	\$ -	\$ 253,088.20	\$ 926,301.04	\$ -	\$ (21,180.56)	\$ (400,218.07)	\$ -	\$ -	\$ (4,736,835.84)



**Program Expense Detail Budget-to-Actual
Month Ended November 30, 2022
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	\$ 1,478,775.16	\$ 9,053,222.17	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,000.00	\$ 18,392,000.00	\$ 9,338,777.83
Meter Charges	808,790.71	4,041,780.29	9,685,000.00	-	-	-	-	-	-	9,685,000.00	5,643,219.71
Penalties	55,760.07	251,923.70	468,000.00	6,319.80	27,553.38	95,000.00	-	-	-	563,000.00	283,522.92
Wastewater System Charges	-	-	-	459,407.11	2,312,389.68	5,621,000.00	-	-	-	-	5,621,000.00
Wastewater Treatment Charges	-	-	-	-	-	-	842,316.11	4,253,071.57	9,851,000.00	9,851,000.00	5,597,928.43
Other Operating Revenue	66,158.25	635,449.90	62,000.00	131,473.46	665,024.81	-	-	-	1,820,000.00	1,882,000.00	581,525.29
Non Operating Revenue	23.47	4,112.41	40,000.00	-	-	5,000.00	-	-	11,000.00	56,000.00	51,887.59
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	2,409,507.66	13,986,488.47	27,955,000.00	597,200.37	3,004,967.87	5,721,000.00	842,316.11	4,253,071.57	12,374,000.00	46,050,000.00	24,805,472.09
Program: 1000 - Board of Directors											
Labor	\$ 6,615.00	\$ 33,075.00	\$ 94,500.00	\$ 2,835.00	\$ 14,175.00	\$ 40,500.00	\$ -	\$ -	\$ -	\$ 135,000.00	\$ 87,750.00
Benefits	4,172.07	20,871.42	61,600.00	1,788.02	8,944.81	26,400.00	-	-	-	88,000.00	58,183.77
Materials and Supplies	-	-	1,400.00	-	-	600.00	-	-	-	2,000.00	2,000.00
Contract Services	10,500.00	38,500.00	156,800.00	4,500.00	16,500.00	67,200.00	-	-	-	224,000.00	169,000.00
Professional Development	708.73	6,859.78	17,500.00	68.31	2,515.83	7,500.00	-	-	-	25,000.00	15,624.39
Program: 1000 - Board of Directors Total:	21,995.80	99,306.20	331,800.00	9,191.33	42,135.64	142,200.00	-	-	-	474,000.00	332,558.16
Program: 2000 - General Administration											
Labor	25,060.21	132,227.28	367,500.00	10,740.11	56,554.79	157,500.00	-	-	-	525,000.00	336,217.93
Temporary Labor	-	-	21,000.00	-	-	9,000.00	-	-	-	30,000.00	30,000.00
Overtime	-	241.67	2,800.00	-	103.56	1,200.00	-	-	-	4,000.00	3,654.77
Benefits	8,064.85	129,804.14	237,300.00	2,510.82	50,743.41	101,700.00	-	-	-	339,000.00	158,452.45
Materials and Supplies	7.85	598.69	4,900.00	3.36	256.56	2,100.00	-	-	-	7,000.00	6,144.75
Contract Services	17,495.11	74,820.65	221,200.00	7,497.91	32,066.01	94,800.00	-	-	-	316,000.00	209,113.34
Utilities	-	392.97	4,200.00	-	168.41	1,800.00	-	-	-	6,000.00	5,438.62
Professional Development	13,203.98	61,458.45	102,900.00	5,658.84	26,339.33	44,100.00	-	-	-	147,000.00	59,202.22
Program: 2000 - General Administration Total:	63,832.00	399,543.85	961,800.00	26,411.04	166,232.07	412,200.00	-	-	-	1,374,000.00	808,224.08
Program: 2100 - Human Resources											
Labor	15,756.72	72,500.75	214,900.00	6,752.88	30,794.10	92,100.00	-	-	-	307,000.00	203,705.15
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	289.61	1,047.94	2,100.00	124.12	435.23	900.00	-	-	-	3,000.00	1,516.83
Benefits	4,724.16	99,743.99	123,900.00	2,024.64	42,390.11	53,100.00	-	-	-	177,000.00	34,865.90
Materials and Supplies	-	592.37	4,900.00	-	253.87	2,100.00	-	-	-	7,000.00	6,153.76
Contract Services	2,009.87	45,835.32	87,500.00	830.70	18,180.55	37,500.00	-	-	-	125,000.00	60,984.13
Utilities	27.72	194.74	700.00	11.88	83.45	300.00	-	-	-	1,000.00	721.81
Professional Development	2,542.34	20,321.85	46,900.00	1,089.56	8,666.42	20,100.00	-	-	-	67,000.00	38,011.73
Other	8,009.94	934,222.17	697,700.00	3,432.81	241,226.86	286,300.00	-	-	-	1,251,000.00	66,739.68
Program: 2100 - Human Resources Total:	33,360.36	1,174,459.13	1,178,600.00	14,266.59	342,030.59	492,400.00	-	8,811.29	267,000.00	1,938,000.00	412,698.99
Program: 2200 - Public Affairs											
Labor	35,387.25	163,698.52	412,300.00	15,165.95	70,156.45	176,700.00	-	-	-	589,000.00	355,145.03
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	775.65	3,095.98	11,900.00	332.42	1,326.85	5,100.00	-	-	-	17,000.00	12,577.17
Benefits	8,961.99	94,830.05	170,100.00	3,840.74	40,641.04	72,900.00	-	-	-	243,000.00	107,528.91
Materials and Supplies	5,694.61	42,540.39	91,000.00	6,313.14	22,104.18	39,000.00	-	-	-	130,000.00	65,355.43
Contract Services	25,914.03	113,182.89	477,400.00	18,309.15	83,374.47	204,600.00	-	-	-	682,000.00	485,442.64
Utilities	500.46	9,550.03	26,600.00	214.49	10,999.88	11,400.00	-	-	-	38,000.00	17,450.09
Professional Development	275.19	4,271.16	27,300.00	117.94	1,830.51	11,700.00	-	-	-	39,000.00	32,898.33
Program: 2200 - Public Affairs Total:	77,509.18	431,169.02	1,216,600.00	44,293.83	230,433.38	521,400.00	-	-	-	1,738,000.00	1,076,397.60
Program: 2300 - Conservation											
Labor	7,921.60	41,175.90	107,000.00	-	-	-	-	-	-	107,000.00	65,824.10
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	705.52	2,562.14	7,000.00	-	-	-	-	-	-	7,000.00	4,437.86
Benefits	2,765.29	12,853.16	40,000.00	-	-	-	-	-	-	40,000.00	27,146.84
Materials and Supplies	14,699.52	17,410.48	278,000.00	-	-	-	-	-	-	278,000.00	260,589.52
Contract Services	14,536.75	83,623.45	442,000.00	-	-	-	-	-	-	442,000.00	358,376.55
Utilities	-	11,891.56	26,000.00	-	-	-	-	-	-	26,000.00	14,108.44
Professional Development	416.57	1,679.94	17,000.00	-	-	-	-	-	-	17,000.00	15,320.06
Program: 2300 - Conservation Total:	41,045.25	171,196.63	917,000.00	-	-	-	-	-	-	917,000.00	745,803.37
Program: 3000 - Finance											
Labor	31,670.79	163,945.89	490,000.00	13,573.16	70,567.53	210,000.00	-	-	-	700,000.00	465,486.58
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	88.68	2,134.77	9,100.00	38.01	914.86	3,900.00	-	-	-	13,000.00	9,950.37
Benefits	9,542.11	118,071.76	222,600.00	4,089.40	50,655.52	95,400.00	-	-	-	318,000.00	149,272.72
Materials and Supplies	276.24	1,316.58	8,400.00	118.38	564.28	3,600.00	-	-	-	12,000.00	10,119.14
Contract Services	2,382.27	13,388.68	80,500.00	1,020.97	5,710.15	34,500.00	-	-	-	115,000.00	95,901.17
Utilities	-	978.51	2,800.00	-	419.36	1,200.00	-	-	-	4,000.00	2,602.13
Professional Development	490.26	2,199.61	21,000.00	210.11	942.68	9,000.00	-	-	-	30,000.00	26,857.71
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance Total:	44,450.35	302,035.80	834,400.00	19,050.03	129,774.38	357,600.00	-	-	-	1,192,000.00	760,189.82



**Program Expense Detail Budget-to-Actual
Month Ended November 30, 2022
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	20,209.56	98,557.30	266,000.00	8,661.24	45,214.78	114,000.00	-	-	-	380,000.00	236,227.92
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	301.39	-	-	129.17	-	-	-	-	-	(430.56)
Benefits	6,244.15	96,846.76	148,400.00	2,676.02	42,115.92	63,600.00	-	-	-	212,000.00	73,037.32
Materials and Supplies	5,905.15	32,363.92	32,200.00	2,530.79	13,870.26	13,800.00	-	-	-	46,000.00	(234.18)
Contract Services	5,201.00	125,913.55	483,700.00	2,228.99	53,774.30	207,300.00	-	-	-	691,000.00	511,312.15
Utilities	-	9,011.42	8,400.00	-	3,862.03	3,600.00	-	-	-	12,000.00	(873.45)
Professional Development	-	371.44	10,500.00	-	159.18	4,500.00	-	-	-	15,000.00	14,469.38
Program: 3200 - Information Technology Total:	37,559.86	363,365.78	949,200.00	16,097.04	159,125.64	406,800.00	-	-	-	1,356,000.00	833,508.58
Program: 3300 - Customer Service											
Labor	15,575.06	76,522.69	213,200.00	11,681.26	57,025.26	159,900.00	11,681.29	54,647.52	159,900.00	533,000.00	344,804.53
Temporary Labor	2,207.10	8,772.44	-	1,655.33	6,579.36	-	1,655.34	6,579.33	-	-	(21,931.13)
Overtime	488.92	3,519.24	2,800.00	366.70	2,617.00	2,100.00	366.69	2,408.10	2,100.00	7,000.00	(1,544.34)
Benefits	5,956.03	52,505.71	122,800.00	4,462.81	39,274.26	92,100.00	4,456.71	38,673.13	92,100.00	307,000.00	176,546.90
Materials and Supplies	19.78	1,301.69	2,800.00	14.83	976.26	2,100.00	14.84	976.31	2,100.00	7,000.00	3,745.74
Contract Services	23,963.62	109,425.39	286,000.00	17,972.70	81,898.19	214,500.00	17,972.71	81,670.36	214,500.00	715,000.00	442,006.06
Utilities	-	3,719.55	64,400.00	-	2,789.66	48,300.00	-	2,789.65	48,300.00	161,000.00	151,701.14
Professional Development	368.56	470.90	7,600.00	276.42	353.18	5,700.00	276.43	353.17	5,700.00	19,000.00	17,822.75
Other	62.62	2,489.53	2,400.00	4.56	36.79	1,800.00	-	-	1,800.00	6,000.00	3,473.68
Program: 3300 - Customer Service Total:	48,641.69	258,727.14	702,000.00	36,434.61	191,549.96	526,500.00	36,424.01	188,097.57	526,500.00	1,755,000.00	1,116,625.33
Program: 3400 - Meter Service											
Labor	12,061.82	60,177.08	164,000.00	-	447.84	-	-	-	-	164,000.00	103,375.08
Overtime	57.11	1,303.31	6,000.00	-	-	-	-	-	-	6,000.00	4,696.69
Benefits	5,051.82	41,271.32	96,000.00	-	299.41	-	-	-	-	96,000.00	54,429.27
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	103.57	562.54	7,000.00	-	-	-	-	-	-	7,000.00	6,437.46
Utilities	-	462.83	1,000.00	-	-	-	-	-	-	1,000.00	537.17
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	17,274.32	103,777.08	278,000.00	-	747.25	-	-	-	-	278,000.00	173,475.67
Program: 4000 - Engineering											
Labor	29,140.75	146,645.22	467,600.00	12,488.86	62,794.00	200,400.00	-	-	-	668,000.00	458,560.78
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	6,261.24	32,884.56	135,100.00	2,683.29	14,179.45	57,900.00	-	-	-	193,000.00	145,935.99
Materials and Supplies	-	534.16	13,300.00	494.53	725.27	5,700.00	-	-	-	19,000.00	17,740.57
Contract Services	20,794.12	28,060.93	357,700.00	1,118.25	11,934.03	153,300.00	-	-	-	511,000.00	471,005.04
Utilities	3,243.12	15,113.94	130,900.00	-	6,944.64	56,100.00	-	-	-	187,000.00	164,941.42
Professional Development	-	2,564.47	19,600.00	685.55	1,068.90	8,400.00	-	-	-	28,000.00	24,366.63
Program: 4000 - Engineering Total:	59,439.23	225,803.28	1,126,300.00	17,470.48	97,646.29	482,700.00	-	-	-	1,609,000.00	1,285,550.43
Program: 5000 - Water Production											
Labor	57,341.67	296,290.51	781,000.00	-	-	-	-	-	-	781,000.00	484,709.49
Overtime	1,364.27	15,896.41	70,000.00	-	-	-	-	-	-	70,000.00	54,103.59
Standby	1,100.00	5,122.00	15,000.00	-	-	-	-	-	-	15,000.00	9,878.00
Benefits	17,390.13	224,355.76	404,000.00	-	-	-	-	-	-	404,000.00	179,644.24
Water Supply	-	108,881.00	286,000.00	-	-	-	-	-	-	286,000.00	177,119.00
Materials and Supplies	34,598.11	115,642.09	335,000.00	-	-	-	-	-	-	335,000.00	219,357.91
Contract Services	73,720.01	243,082.94	461,000.00	-	-	-	-	-	-	461,000.00	217,917.06
Utilities	280,577.24	1,372,632.21	2,564,000.00	-	-	-	-	-	-	2,564,000.00	1,191,367.79
Professional Development	521.53	6,315.52	11,000.00	-	-	-	-	-	-	11,000.00	4,684.48
Program: 5000 - Water Production Total:	466,612.96	2,388,218.44	4,927,000.00	-	-	-	-	-	-	4,927,000.00	2,538,781.56
Program: 5100 - Water Treatment											
Labor	19,598.40	73,931.18	261,000.00	-	-	-	-	-	-	261,000.00	187,068.82
Overtime	5,214.88	24,297.36	39,000.00	-	-	-	-	-	-	39,000.00	14,702.64
Benefits	6,540.57	89,147.84	159,000.00	-	-	-	-	-	-	159,000.00	69,852.16
Materials and Supplies	20,802.58	193,224.30	170,000.00	-	-	-	-	-	-	170,000.00	(23,224.30)
Contract Services	1,575.12	117,926.14	149,000.00	-	-	-	-	-	-	149,000.00	31,073.86
Utilities	-	69,927.53	182,000.00	-	-	-	-	-	-	182,000.00	112,072.47
Program: 5100 - Water Treatment Total:	53,731.55	568,454.35	960,000.00	-	-	-	-	-	-	960,000.00	391,545.65
Program: 5200 - Water Quality											
Labor	17,971.21	86,668.16	238,000.00	-	-	-	-	-	-	238,000.00	151,331.84
Overtime	871.06	1,829.55	12,000.00	-	-	-	-	-	-	12,000.00	10,170.45
Benefits	4,347.23	49,486.84	114,000.00	-	-	-	-	-	-	114,000.00	64,513.16
Materials and Supplies	4,208.70	7,468.71	20,000.00	-	-	-	-	-	-	20,000.00	12,531.29
Contract Services	5,372.68	42,703.13	165,000.00	-	-	-	-	-	-	165,000.00	122,296.87
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	-	504.84	6,000.00	-	-	-	-	-	-	6,000.00	5,495.16
Program: 5200 - Water Quality Total:	32,770.88	188,661.23	557,000.00	-	-	-	-	-	-	557,000.00	368,338.77



**Program Expense Detail Budget-to-Actual
Month Ended November 30, 2022
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 6000 - Field Maintenance Administration											
Labor	13,244.74	64,746.87	180,900.00	1,458.36	9,174.95	20,100.00	-	-	-	201,000.00	127,078.18
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,144.08	1,800.00	-	127.12	200.00	-	-	-	2,000.00	728.80
Standby	1,452.00	8,175.18	18,000.00	108.00	683.92	2,000.00	-	-	-	20,000.00	11,140.90
Benefits	6,159.46	72,338.38	126,000.00	664.17	8,357.40	14,000.00	-	-	-	140,000.00	59,304.22
Materials and Supplies	-	-	2,700.00	-	-	300.00	-	-	-	-	3,000.00
Contract Services	512.77	2,278.92	900.00	52.59	184.10	100.00	-	-	-	1,000.00	(1,463.02)
Utilities	0.99	12,594.97	36,900.00	-	1,269.26	4,100.00	-	-	-	41,000.00	27,135.77
Professional Development	568.60	4,435.17	21,600.00	-	371.42	2,400.00	-	-	-	24,000.00	19,193.41
Program: 6000 - Field Maintenance Administration Total:	21,938.56	165,713.57	388,800.00	2,283.12	20,168.17	43,200.00	-	-	-	432,000.00	246,118.26
Program: 6100 - Water Maintenance											
Labor	78,021.14	420,935.66	1,153,000.00	-	-	-	-	-	-	1,153,000.00	732,064.34
Overtime	22,847.19	144,757.30	219,000.00	-	-	-	-	-	-	219,000.00	74,242.70
Benefits	29,481.10	309,793.07	602,000.00	-	-	-	-	-	-	602,000.00	292,206.93
Materials and Supplies	67,791.14	350,215.98	471,000.00	-	-	-	-	-	-	471,000.00	120,784.02
Contract Services	74,605.87	263,405.75	637,000.00	-	-	-	-	-	-	637,000.00	373,594.25
Utilities	-	3,645.00	-	-	-	-	-	-	-	-	(3,645.00)
Program: 6100 - Water Maintenance Total:	272,746.44	1,492,752.76	3,082,000.00	-	-	-	-	-	-	3,082,000.00	1,589,247.24
Program: 6200 - Wastewater Maintenance											
Labor	-	-	-	27,260.41	125,063.05	362,000.00	-	-	-	362,000.00	236,936.95
Overtime	-	-	-	1,425.60	9,101.39	9,000.00	-	-	-	9,000.00	(101.39)
Benefits	-	-	-	10,104.65	41,501.31	196,000.00	-	-	-	196,000.00	154,498.69
Materials and Supplies	-	-	-	478.85	2,104.65	36,000.00	-	-	-	36,000.00	33,895.35
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	85,992.64	204,684.13	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,537,684.13)
Program: 6200 - Wastewater Maintenance Total:	-	-	-	125,262.15	382,454.53	880,000.00	-	-	-	880,000.00	497,545.47
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	38,219.98	182,331.90	820,000.00	820,000.00	637,668.10
Overtime	-	-	-	-	-	-	702.30	4,289.62	3,000.00	3,000.00	(1,289.62)
Standby	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	10,692.78	160,253.07	473,000.00	473,000.00	312,746.93
Materials and Supplies	-	-	-	-	-	-	648.11	696.55	657,000.00	657,000.00	656,303.45
Contract Services	-	-	-	-	-	-	701,048.78	3,685,448.31	5,935,000.00	5,935,000.00	2,249,551.69
Utilities	-	-	-	-	-	-	-	280,000.00	280,000.00	280,000.00	
Professional Development	-	-	-	-	-	-	-	12,000.00	12,000.00	12,000.00	
Program: 6300 - Water Reclamation Total:	-	-	-	-	-	-	751,311.95	4,033,019.45	8,180,000.00	8,180,000.00	4,146,980.55
Program: 7000 - Facilities Maintenance											
Labor	7,380.09	38,479.64	101,500.00	3,147.61	15,815.36	40,600.00	4,344.94	20,426.53	60,900.00	203,000.00	128,278.47
Overtime	1,323.54	6,112.68	7,000.00	351.38	1,669.55	2,800.00	81.96	565.57	4,200.00	14,000.00	5,652.20
Benefits	2,862.06	47,727.77	55,000.00	1,143.92	13,252.35	22,000.00	1,472.51	15,226.52	33,000.00	110,000.00	33,793.36
Materials and Supplies	2,037.80	16,936.26	37,000.00	457.77	3,820.92	8,400.00	6,395.80	37,960.74	12,600.00	58,000.00	(717.92)
Contract Services	50,919.90	333,433.29	595,600.00	9,955.04	129,149.68	215,500.00	43,596.69	221,915.19	240,900.00	1,052,000.00	367,501.84
Utilities	12,067.61	51,938.73	92,000.00	3,879.08	15,247.73	32,400.00	19,868.81	127,266.78	48,600.00	173,000.00	(21,453.24)
Professional Development	-	-	500.00	-	-	200.00	-	-	300.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	76,591.00	494,628.37	888,600.00	18,934.80	178,955.59	321,900.00	75,760.71	423,361.33	400,500.00	1,611,000.00	514,054.71
Program: 7100 - Fleet Maintenance											
Labor	6,051.46	30,443.01	81,900.00	672.38	3,382.52	9,100.00	-	-	-	91,000.00	57,174.47
Overtime	226.91	255.28	2,700.00	25.21	28.36	300.00	-	-	-	3,000.00	2,716.36
Benefits	1,700.20	7,895.84	49,500.00	188.89	877.30	5,500.00	-	-	-	55,000.00	46,226.86
Materials and Supplies	14,883.34	48,714.25	95,400.00	2,944.55	10,061.46	10,600.00	-	-	-	106,000.00	47,224.29
Contract Services	16,062.55	74,595.10	216,900.00	1,079.41	12,104.24	24,100.00	-	-	-	241,000.00	154,300.66
Utilities	17,979.18	102,039.38	180,900.00	1,997.69	11,337.68	20,100.00	-	-	-	201,000.00	87,622.94
Professional Development	-	-	3,600.00	-	-	400.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	56,903.64	263,942.86	630,900.00	6,908.13	37,791.56	70,100.00	-	-	-	701,000.00	399,265.58
Program: 8000 - Capital											
Debt Service	-	466,683.31	3,080,000.00	-	49,894.00	274,000.00	-	-	-	3,354,000.00	2,837,422.69
Capital Improvement	-	-	5,425,000.00	-	-	315,000.00	-	-	-	5,740,000.00	5,740,000.00
Capital Outlay	-	217,296.80	720,000.00	7,509.02	49,727.78	475,000.00	-	-	-	1,195,000.00	927,975.42
Accounting Income Add back	-	-	-	-	-	-	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-	3,000,000.00	3,000,000.00	3,000,000.00
Transfer from Reserves	-	-	(1,200,000.00)	-	-	-	-	-	-	(1,200,000.00)	(1,200,000.00)
Program: 8000 - Capital Total:	-	683,980.11	8,025,000.00	7,509.02	99,621.78	1,064,000.00	-	-	3,000,000.00	12,089,000.00	11,305,398.11
Total Surplus (Deficit):	\$ 983,104.59	\$ 4,210,752.87	\$ -	\$ 253,088.20	\$ 926,301.04	\$ -	\$ (21,180.56)	\$ (400,218.07)	\$ -	\$ -	\$ (4,736,835.84)