



**Combining Schedule of Net Position  
As of December 31, 2022  
Unaudited**

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 4,679,943.59	\$ 449,564.99	\$ -	\$ 5,129,508.58
Investments	3,365,974.12	1,757,948.28	-	5,123,922.40
Accounts Receivable, Net	4,361,474.08	820,528.67	-	5,182,002.75
Interest Receivable	-	3,377.19	-	3,377.19
Other Receivables	2,459,661.18	-	-	2,459,661.18
Due from Sewer Fund	5,500,000.00	-	-	5,500,000.00
Due from Reclamation Fund	16,792,053.41	13,199,393.22	-	29,991,446.63
Due from Other Governments	42,000.01	-	12,115,002.29	12,157,002.30
Inventory	847,004.62	6,721.16	-	853,725.78
Prepaid Expenses	360,717.19	40,824.16	1,720.50	403,261.85
<b>Total Current Assets:</b>	<b>38,408,828.20</b>	<b>16,278,357.67</b>	<b>12,116,722.79</b>	<b>66,803,908.66</b>
<b>Non-Current Assets:</b>				
Restricted Cash and Cash Equivalents	5,517,208.98	5,624,841.57	-	11,142,050.55
Capital Assets not being Depreciated	21,651,606.15	16,945,258.52	165,618,553.43	204,215,418.10
Capital Assets, Net	98,804,610.97	17,586,563.40	-	116,391,174.37
<b>Total Non-Current Assets:</b>	<b>125,973,426.10</b>	<b>40,156,663.49</b>	<b>165,618,553.43</b>	<b>331,748,643.02</b>
<b>Total Assets:</b>	<b>164,382,254.30</b>	<b>56,435,021.16</b>	<b>177,735,276.22</b>	<b>398,552,551.68</b>
<b>Deferred Outflow Of Resources</b>				
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
<b>Total Assets and Deferred Outflows of Resources:</b>	<b>167,119,943.37</b>	<b>57,413,233.58</b>	<b>177,735,276.22</b>	<b>402,268,453.17</b>
<b>Current Liabilities:</b>				
Accounts Payable and Accrued Expenses	8,566,789.09	131,078.05	-	8,697,867.14
Due to Water Fund	-	5,500,000.00	16,792,053.41	22,292,053.41
Due to Sewer Fund	-	-	13,199,393.22	13,199,393.22
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,493,065.22	-	-	1,493,065.22
Construction Advances and Retentions	595,948.94	2,173,656.28	8,568,261.73	11,337,866.95
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
<b>Total Current Liabilities:</b>	<b>12,434,287.56</b>	<b>7,937,931.93</b>	<b>38,559,708.36</b>	<b>58,931,927.85</b>
<b>Non-Current Liabilities:</b>				
Compensated Absences, less current portion	350,472.68	47,065.53	-	397,538.21
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
<b>Total Non-Current Liabilities:</b>	<b>41,310,064.20</b>	<b>6,549,312.58</b>	<b>139,669,059.00</b>	<b>187,528,435.78</b>
<b>Total Liabilities:</b>	<b>53,744,351.76</b>	<b>14,487,244.51</b>	<b>178,228,767.36</b>	<b>246,460,363.63</b>
<b>Deferred Inflows Of Resources</b>				
Deferred Inflows - Pensions	5,403,596.94	1,000,008.59	-	6,403,605.53
<b>Total Liabilities and Deferred Inflows of Resources:</b>	<b>59,147,948.70</b>	<b>15,487,253.10</b>	<b>178,228,767.36</b>	<b>252,863,969.16</b>
<b>Equity:</b>				
Equity	103,441,036.60	40,925,997.03	-	144,367,033.63
<b>Total Beginning Equity:</b>	<b>103,441,036.60</b>	<b>40,925,997.03</b>	<b>-</b>	<b>144,367,033.63</b>
Total Revenue	16,285,364.83	3,494,053.75	5,086,727.51	24,866,146.09
Total Expense	11,754,406.76	2,494,070.30	5,580,218.65	19,828,695.71
<b>Revenues Over/Under Expenses</b>	<b>4,530,958.07</b>	<b>999,983.45</b>	<b>(493,491.14)</b>	<b>5,037,450.38</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>107,971,994.67</b>	<b>41,925,980.48</b>	<b>(493,491.14)</b>	<b>149,404,484.01</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 167,119,943.37</b>	<b>\$ 57,413,233.58</b>	<b>\$ 177,735,276.22</b>	<b>\$ 402,268,453.17</b>



**Revenue and Expense Budget-to-Actual by Category  
Month Ended December 31, 2022  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE		
	MTD	YTD	AMENDED	MTD	YTD	AMENDED	MTD	YTD	AMENDED	AMENDED	REMAINING	
			BUDGET			BUDGET			BUDGET			TOTAL BUDGET
<b>Revenue</b>												
Water Sales	\$ 1,283,314.63	\$ 10,336,536.80	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,000.00	\$ 18,392,000.00	\$ 8,055,463.20	
Meter Charges	808,460.69	4,850,240.98	9,685,000.00	-	-	-	-	-	-	9,685,000.00	4,834,759.02	
Penalties	42,677.86	294,601.56	468,000.00	4,276.03	31,829.41	95,000.00	-	-	-	563,000.00	236,569.03	
Wastewater System Charges	-	-	-	457,559.43	2,769,949.11	5,621,000.00	-	-	-	5,621,000.00	2,851,050.89	
Wastewater Treatment Charges	-	-	-	-	-	-	833,655.94	5,086,727.51	9,851,000.00	9,851,000.00	4,764,272.49	
Other Operating Revenue	78,586.80	713,559.29	62,000.00	10,269.00	675,293.81	-	-	-	1,820,000.00	1,882,000.00	493,146.90	
Non Operating Revenue	73,917.90	90,426.20	40,000.00	12,643.38	16,981.42	5,000.00	-	-	11,000.00	56,000.00	(51,407.62)	
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	-	-	-	-	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	
<b>Revenue Total:</b>	<b>2,286,957.88</b>	<b>16,285,364.83</b>	<b>27,955,000.00</b>	<b>484,747.84</b>	<b>3,494,053.75</b>	<b>5,721,000.00</b>	<b>833,655.94</b>	<b>5,086,727.51</b>	<b>12,374,000.00</b>	<b>46,050,000.00</b>	<b>21,183,853.91</b>	
<b>Expense by Category</b>												
Labor	400,934.86	2,391,715.10	5,573,300.00	114,795.13	669,030.41	1,573,900.00	50,928.41	301,404.04	1,040,800.00	8,188,000.00	4,825,850.45	
Temporary Labor	2,045.41	11,285.83	21,000.00	1,534.06	8,464.41	9,000.00	1,534.06	8,464.38	-	30,000.00	1,785.38	
Benefits	131,912.53	1,633,388.84	2,869,400.00	36,739.13	390,406.65	801,500.00	16,562.76	230,715.48	598,100.00	4,269,000.00	2,014,489.03	
Contract Services	522,292.60	2,273,913.10	4,825,200.00	133,392.17	817,296.19	1,530,400.00	778,830.27	4,782,740.23	6,390,400.00	12,746,000.00	4,872,050.48	
Professional Development	16,062.96	139,376.20	313,000.00	4,940.34	50,501.83	114,000.00	-	383.77	18,000.00	445,000.00	254,738.20	
Overtime	38,325.23	245,776.39	393,200.00	4,044.22	20,062.08	25,500.00	203.59	7,466.88	9,300.00	428,000.00	154,694.65	
Materials and Supplies	201,804.33	1,050,043.60	1,572,000.00	9,038.82	64,573.11	124,300.00	2,631.69	42,276.93	671,700.00	2,368,000.00	1,211,106.36	
Utilities	560,298.71	2,234,833.78	3,322,800.00	53,151.16	114,092.64	179,300.00	51,630.33	189,491.27	376,900.00	3,879,000.00	1,340,582.31	
Temporary Labor	2,045.41	11,285.83	21,000.00	1,534.06	8,464.41	9,000.00	1,534.06	8,464.38	-	30,000.00	1,785.38	
Other	8,406.89	945,118.59	700,100.00	3,545.25	244,808.90	288,100.00	-	8,811.29	268,800.00	1,257,000.00	58,261.22	
Standby	3,572.00	16,869.18	33,000.00	176.00	859.92	2,000.00	-	-	-	35,000.00	17,270.90	
Water Supply	-	108,881.00	286,000.00	-	-	-	-	-	-	286,000.00	177,119.00	
Debt Service	1,260,957.00	1,727,640.31	3,080,000.00	175,000.00	224,894.00	274,000.00	-	-	-	3,354,000.00	1,401,465.69	
Capital Improvement	2,733,866.62	2,733,866.62	5,425,000.00	286,709.99	286,709.99	315,000.00	-	-	-	5,740,000.00	2,719,423.39	
Capital Outlay	5,347.36	225,236.01	720,000.00	5,887.97	55,615.75	475,000.00	-	-	-	1,195,000.00	914,148.24	
Accounting Income Add back	(3,994,823.62)	(3,994,823.62)	-	(461,709.99)	(461,709.99)	-	-	-	-	-	4,456,533.61	
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)	
<b>Expense Total:</b>	<b>1,893,048.29</b>	<b>11,754,406.76</b>	<b>27,955,000.00</b>	<b>368,778.31</b>	<b>2,494,070.30</b>	<b>5,721,000.00</b>	<b>903,855.17</b>	<b>5,580,218.65</b>	<b>12,374,000.00</b>	<b>46,050,000.00</b>	<b>26,221,304.29</b>	
<b>Total Surplus (Deficit):</b>	<b>\$ 393,909.59</b>	<b>\$ 4,530,958.07</b>	<b>\$ -</b>	<b>\$ 115,969.53</b>	<b>\$ 999,983.45</b>	<b>\$ -</b>	<b>\$ (70,199.23)</b>	<b>\$ (493,491.14)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,037,450.38)</b>	



**Revenue and Expense Budget-to-Actual by Program  
Month Ended December 31, 2022  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED	MTD	YTD	AMENDED	MTD	YTD	AMENDED	AMENDED	REMAINING
			BUDGET			BUDGET			BUDGET	TOTAL BUDGET	BUDGET
<b>Revenue</b>											
Water Sales	\$ 1,283,314.63	\$ 10,336,536.80	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,000.00	\$ 18,392,000.00	\$ 8,055,463.20
Meter Charges	808,460.69	4,850,240.98	9,685,000.00	-	-	-	-	-	-	9,685,000.00	4,834,759.02
Penalties	42,677.86	294,601.56	468,000.00	4,276.03	31,829.41	95,000.00	-	-	-	563,000.00	236,569.03
Wastewater System Charges	-	-	-	457,559.43	2,769,949.11	5,621,000.00	-	-	-	5,621,000.00	2,851,050.89
Wastewater Treatment Charges	-	-	-	-	-	-	833,655.94	5,086,727.51	9,851,000.00	9,851,000.00	4,764,272.49
Other Operating Revenue	78,586.80	713,559.29	62,000.00	10,269.00	675,293.81	-	-	-	1,820,000.00	1,882,000.00	493,146.90
Non Operating Revenue	73,917.90	90,426.20	40,000.00	12,643.38	16,981.42	5,000.00	-	-	11,000.00	56,000.00	(51,407.62)
<b>Revenue Total:</b>	<b>2,286,957.88</b>	<b>16,285,364.83</b>	<b>27,955,000.00</b>	<b>484,747.84</b>	<b>3,494,053.75</b>	<b>5,721,000.00</b>	<b>833,655.94</b>	<b>5,086,727.51</b>	<b>12,374,000.00</b>	<b>46,050,000.00</b>	<b>21,183,853.91</b>
1000 - Board of Directors	23,134.46	122,458.16	331,800.00	8,917.59	51,060.73	142,200.00	-	-	-	474,000.00	300,481.11
2000 - General Administration	79,148.15	480,106.07	961,800.00	32,975.20	199,813.30	412,200.00	-	-	-	1,374,000.00	694,080.63
2100 - Human Resources	46,768.79	1,224,968.89	1,178,600.00	20,043.66	363,452.18	492,400.00	-	8,811.29	267,000.00	1,938,000.00	340,767.64
2200 - Public Affairs	69,285.16	511,067.75	1,216,600.00	34,430.11	269,909.35	521,400.00	-	-	-	1,738,000.00	957,022.90
2300 - Conservation	31,320.68	202,517.31	917,000.00	-	-	-	-	-	-	917,000.00	714,482.69
3000 - Finance	49,041.99	354,239.84	834,400.00	20,607.27	151,837.52	357,600.00	-	-	-	1,192,000.00	685,922.64
3200 - Information Technology	55,287.57	422,093.65	949,200.00	23,694.66	184,294.72	406,800.00	-	-	-	1,356,000.00	749,611.63
3300 - Customer Service	115,029.51	403,320.66	702,000.00	86,168.84	299,891.82	526,500.00	86,165.04	296,435.61	526,500.00	1,755,000.00	755,351.91
3400 - Meter Service	17,235.54	121,012.62	278,000.00	-	747.25	-	-	-	-	278,000.00	156,240.13
4000 - Engineering	37,919.50	264,797.81	1,126,300.00	34,091.60	131,737.89	482,700.00	-	-	-	1,609,000.00	1,212,464.30
5000 - Water Production	696,676.56	3,099,989.26	4,927,000.00	-	-	-	-	-	-	4,927,000.00	1,827,010.74
5100 - Water Treatment	66,899.65	646,071.25	960,000.00	-	-	-	-	-	-	960,000.00	313,928.75
5200 - Water Quality	36,058.82	224,787.65	557,000.00	-	-	-	-	-	-	557,000.00	332,212.35
6000 - Field Maintenance Administration	29,556.67	195,756.43	388,800.00	3,164.98	23,333.15	43,200.00	-	-	-	432,000.00	212,910.42
6100 - Water Maintenance	364,190.06	1,855,871.97	3,082,000.00	-	-	-	-	-	-	3,082,000.00	1,226,128.03
6200 - Wastewater Maintenance	-	-	-	67,539.50	463,159.33	880,000.00	-	-	-	880,000.00	416,840.67
6300 - Water Reclamation	-	-	-	-	-	-	744,353.09	4,859,351.79	8,180,000.00	8,180,000.00	3,320,648.21
7000 - Facilities Maintenance	99,083.61	594,887.32	888,600.00	25,892.43	205,774.61	321,900.00	73,337.04	415,619.96	400,500.00	1,611,000.00	394,718.11
7100 - Fleet Maintenance	71,064.21	338,540.80	630,900.00	5,364.50	43,548.70	70,100.00	-	-	-	701,000.00	318,910.50
8000 - Capital	5,347.36	691,919.32	8,025,000.00	5,887.97	105,509.75	1,064,000.00	-	-	3,000,000.00	12,089,000.00	11,291,570.93
<b>Expense Total:</b>	<b>1,893,048.29</b>	<b>11,754,406.76</b>	<b>27,955,000.00</b>	<b>368,778.31</b>	<b>2,494,070.30</b>	<b>5,721,000.00</b>	<b>903,855.17</b>	<b>5,580,218.65</b>	<b>12,374,000.00</b>	<b>46,050,000.00</b>	<b>26,221,304.29</b>
<b>Total Surplus (Deficit):</b>	<b>\$ 393,909.59</b>	<b>\$ 4,530,958.07</b>	<b>\$ -</b>	<b>\$ 115,969.53</b>	<b>\$ 999,983.45</b>	<b>\$ -</b>	<b>\$ (70,199.23)</b>	<b>\$ (493,491.14)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,037,450.38)</b>



**Program Expense Detail Budget-to-Actual  
Month Ended December 31, 2022  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
<b>Revenue</b>											
Water Sales	\$ 1,283,314.63	\$ 10,336,536.80	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,000.00	\$ 18,392,000.00	\$ 8,055,463.20
Meter Charges	808,460.69	4,850,240.98	9,685,000.00	-	-	-	-	-	-	9,685,000.00	4,834,759.02
Penalties	42,677.86	294,601.56	468,000.00	4,276.03	31,829.41	95,000.00	-	-	-	563,000.00	236,569.03
Wastewater System Charges	-	-	-	457,559.43	2,769,949.11	5,621,000.00	-	-	-	5,621,000.00	2,851,050.89
Wastewater Treatment Charges	-	-	-	-	-	-	833,655.94	5,086,727.51	9,851,000.00	9,851,000.00	4,764,272.49
Other Operating Revenue	78,586.80	713,559.29	62,000.00	10,269.00	675,293.81	-	-	-	1,820,000.00	1,882,000.00	493,146.90
Non Operating Revenue	73,917.90	90,426.20	40,000.00	12,643.38	16,981.42	5,000.00	-	-	11,000.00	56,000.00	(51,407.62)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>2,286,957.88</b>	<b>16,285,364.83</b>	<b>27,955,000.00</b>	<b>484,747.84</b>	<b>3,494,053.75</b>	<b>5,721,000.00</b>	<b>833,655.94</b>	<b>5,086,727.51</b>	<b>12,374,000.00</b>	<b>46,050,000.00</b>	<b>21,183,853.91</b>
<b>Program: 1000 - Board of Directors</b>											
Labor	\$ 5,512.50	\$ 38,587.50	\$ 94,500.00	\$ 2,362.50	\$ 16,537.50	\$ 40,500.00	\$ -	\$ -	\$ -	\$ 135,000.00	\$ 79,875.00
Benefits	4,311.25	25,182.67	61,600.00	1,847.65	10,792.46	26,400.00	-	-	-	88,000.00	52,024.87
Materials and Supplies	-	-	1,400.00	-	-	600.00	-	-	-	2,000.00	2,000.00
Contract Services	10,500.00	49,000.00	156,800.00	4,500.00	21,000.00	67,200.00	-	-	-	224,000.00	154,000.00
Professional Development	2,810.71	9,687.99	17,500.00	207.44	2,730.77	7,500.00	-	-	-	25,000.00	12,581.24
<b>Program: 1000 - Board of Directors Total:</b>	<b>23,134.46</b>	<b>122,458.16</b>	<b>331,800.00</b>	<b>8,917.59</b>	<b>51,060.73</b>	<b>142,200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>474,000.00</b>	<b>300,481.11</b>
<b>Program: 2000 - General Administration</b>											
Labor	27,698.41	159,925.69	367,500.00	11,870.79	68,425.58	157,500.00	-	-	-	525,000.00	296,648.73
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	8,447.88	138,252.02	237,300.00	2,675.04	53,418.45	101,700.00	-	-	-	339,000.00	147,329.53
Materials and Supplies	-	655.26	4,900.00	-	280.80	2,100.00	-	-	-	7,000.00	6,063.94
Contract Services	41,139.52	115,960.17	221,200.00	17,631.22	49,697.23	94,800.00	-	-	-	316,000.00	150,342.60
Utilities	370.70	763.67	4,200.00	158.87	327.28	1,800.00	-	-	-	6,000.00	4,909.05
Professional Development	1,491.64	64,307.59	102,900.00	639.28	27,560.40	44,100.00	-	-	-	147,000.00	55,132.01
<b>Program: 2000 - General Administration Total:</b>	<b>79,148.15</b>	<b>480,106.07</b>	<b>961,800.00</b>	<b>32,975.20</b>	<b>199,813.30</b>	<b>412,200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,374,000.00</b>	<b>694,080.63</b>
<b>Program: 2100 - Human Resources</b>											
Labor	15,714.71	88,215.46	214,900.00	6,734.89	37,528.99	92,100.00	-	-	-	307,000.00	181,255.55
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,047.94	2,100.00	-	435.23	900.00	-	-	-	3,000.00	1,516.83
Benefits	4,910.77	104,654.76	123,900.00	2,104.51	44,494.62	53,100.00	-	-	-	177,000.00	27,850.62
Materials and Supplies	94.83	687.20	4,900.00	40.65	294.52	2,100.00	-	-	-	7,000.00	6,018.28
Contract Services	11,572.83	58,404.28	87,500.00	4,959.77	23,341.89	37,500.00	-	-	-	125,000.00	43,253.83
Utilities	80.33	275.07	700.00	34.44	117.89	300.00	-	-	-	1,000.00	607.04
Professional Development	6,130.86	29,197.55	46,900.00	2,627.51	12,470.29	20,100.00	-	-	-	67,000.00	25,332.16
Other	8,264.46	942,486.63	697,700.00	3,541.89	244,768.75	286,300.00	-	-	-	1,251,000.00	54,933.33
<b>Program: 2100 - Human Resources Total:</b>	<b>46,768.79</b>	<b>1,224,968.89</b>	<b>1,178,600.00</b>	<b>20,043.66</b>	<b>363,452.18</b>	<b>492,400.00</b>	<b>-</b>	<b>8,811.29</b>	<b>267,000.00</b>	<b>1,938,000.00</b>	<b>340,767.64</b>
<b>Program: 2200 - Public Affairs</b>											
Labor	35,499.22	199,197.74	412,300.00	15,213.98	85,370.43	176,700.00	-	-	-	589,000.00	304,431.83
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	877.19	3,973.17	11,900.00	375.94	1,702.79	5,100.00	-	-	-	17,000.00	11,324.04
Benefits	9,160.24	103,990.29	170,100.00	3,925.83	44,566.87	72,900.00	-	-	-	243,000.00	94,442.84
Materials and Supplies	1,671.71	45,015.77	91,000.00	716.45	23,187.23	39,000.00	-	-	-	130,000.00	61,797.00
Contract Services	18,294.56	139,498.53	477,400.00	12,576.96	99,864.05	204,600.00	-	-	-	682,000.00	442,637.42
Utilities	1,364.77	10,949.50	26,600.00	584.90	11,599.65	11,400.00	-	-	-	38,000.00	15,450.85
Professional Development	2,417.47	8,442.75	27,300.00	1,036.05	3,618.33	11,700.00	-	-	-	39,000.00	26,938.92
<b>Program: 2200 - Public Affairs Total:</b>	<b>69,285.16</b>	<b>511,067.75</b>	<b>1,216,600.00</b>	<b>34,430.11</b>	<b>269,909.35</b>	<b>521,400.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,738,000.00</b>	<b>957,022.90</b>
<b>Program: 2300 - Conservation</b>											
Labor	7,921.60	49,097.50	107,000.00	-	-	-	-	-	-	107,000.00	57,902.50
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	2,562.14	7,000.00	-	-	-	-	-	-	7,000.00	4,437.86
Benefits	2,783.77	15,636.93	40,000.00	-	-	-	-	-	-	40,000.00	24,363.07
Materials and Supplies	300.00	17,710.48	278,000.00	-	-	-	-	-	-	278,000.00	260,289.52
Contract Services	18,762.15	102,385.60	442,000.00	-	-	-	-	-	-	442,000.00	339,614.40
Utilities	644.79	12,536.35	26,000.00	-	-	-	-	-	-	26,000.00	13,463.65
Professional Development	908.37	2,588.31	17,000.00	-	-	-	-	-	-	17,000.00	14,411.69
<b>Program: 2300 - Conservation Total:</b>	<b>31,320.68</b>	<b>202,517.31</b>	<b>917,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>917,000.00</b>	<b>714,482.69</b>
<b>Program: 3000 - Finance</b>											
Labor	31,656.71	195,602.60	490,000.00	13,567.10	84,134.63	210,000.00	-	-	-	700,000.00	420,262.77
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	399.07	2,533.84	9,100.00	171.04	1,085.90	3,900.00	-	-	-	13,000.00	9,380.26
Benefits	9,749.65	127,821.41	222,600.00	4,178.35	54,833.87	95,400.00	-	-	-	318,000.00	135,344.72
Materials and Supplies	891.41	2,207.99	8,400.00	382.03	946.31	3,600.00	-	-	-	12,000.00	8,845.70
Contract Services	5,941.07	20,739.40	80,500.00	2,135.58	8,550.58	34,500.00	-	-	-	115,000.00	85,710.02
Utilities	184.90	1,163.41	2,800.00	79.24	498.60	1,200.00	-	-	-	4,000.00	2,337.99
Professional Development	219.18	4,171.19	21,000.00	93.93	1,787.63	9,000.00	-	-	-	30,000.00	24,041.18
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 3000 - Finance Total:</b>	<b>49,041.99</b>	<b>354,239.84</b>	<b>834,400.00</b>	<b>20,607.27</b>	<b>151,837.52</b>	<b>357,600.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,192,000.00</b>	<b>685,922.64</b>



**Program Expense Detail Budget-to-Actual  
Month Ended December 31, 2022  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
<b>Program: 3200 - Information Technology</b>											
Labor	20,138.15	118,695.45	266,000.00	8,630.65	53,845.43	114,000.00	-	-	-	380,000.00	207,459.12
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	301.39	-	-	129.17	-	-	-	-	-	(430.56)
Benefits	6,289.70	103,136.46	148,400.00	2,695.55	44,811.47	63,600.00	-	-	-	212,000.00	64,052.07
Materials and Supplies	2,154.45	35,128.71	32,200.00	923.35	15,055.19	13,800.00	-	-	-	46,000.00	(4,183.90)
Contract Services	24,647.23	153,355.74	483,700.00	10,563.10	65,535.24	207,300.00	-	-	-	691,000.00	472,109.02
Utilities	2,014.09	11,025.51	8,400.00	863.18	4,725.21	3,600.00	-	-	-	12,000.00	(3,750.72)
Professional Development	43.95	450.39	10,500.00	18.83	193.01	4,500.00	-	-	-	15,000.00	14,356.60
<b>Program: 3200 - Information Technology Total:</b>	<b>55,287.57</b>	<b>422,093.65</b>	<b>949,200.00</b>	<b>23,694.66</b>	<b>184,294.72</b>	<b>406,800.00</b>	-	-	-	<b>1,356,000.00</b>	<b>749,611.63</b>
<b>Program: 3300 - Customer Service</b>											
Labor	15,467.27	91,989.96	213,200.00	11,600.46	68,625.72	159,900.00	11,600.42	66,247.94	159,900.00	533,000.00	306,136.38
Temporary Labor	2,045.41	11,285.83	-	1,534.06	8,464.41	-	1,534.06	8,464.38	-	-	(28,214.62)
Overtime	271.45	3,790.69	2,800.00	203.59	2,820.59	2,100.00	203.59	2,611.69	2,100.00	7,000.00	(2,222.97)
Benefits	5,924.59	58,430.30	122,800.00	4,443.63	43,717.89	92,100.00	4,443.20	43,116.33	92,100.00	307,000.00	161,735.48
Materials and Supplies	111.72	1,413.41	2,800.00	83.79	1,060.05	2,100.00	83.78	1,060.09	2,100.00	7,000.00	3,466.45
Contract Services	64,261.73	192,336.34	286,000.00	48,196.28	144,081.39	214,500.00	48,196.31	143,853.57	214,500.00	715,000.00	234,728.70
Utilities	26,804.91	40,930.47	64,400.00	20,103.67	30,697.84	48,300.00	20,103.68	30,697.84	48,300.00	161,000.00	58,673.85
Professional Development	-	511.70	7,600.00	-	383.78	5,700.00	-	383.77	5,700.00	19,000.00	17,720.75
Other	142.43	2,631.96	2,400.00	3.36	40.15	1,800.00	-	-	1,800.00	6,000.00	3,327.89
<b>Program: 3300 - Customer Service Total:</b>	<b>115,029.51</b>	<b>403,320.66</b>	<b>702,000.00</b>	<b>86,168.84</b>	<b>299,891.82</b>	<b>526,500.00</b>	<b>86,165.04</b>	<b>296,435.61</b>	<b>526,500.00</b>	<b>1,755,000.00</b>	<b>755,351.91</b>
<b>Program: 3400 - Meter Service</b>											
Labor	12,311.82	72,488.90	164,000.00	-	447.84	-	-	-	-	164,000.00	91,063.26
Overtime	-	1,303.31	6,000.00	-	-	-	-	-	-	6,000.00	4,696.69
Benefits	4,578.90	45,850.22	96,000.00	-	299.41	-	-	-	-	96,000.00	49,850.37
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	118.10	680.64	7,000.00	-	-	-	-	-	-	7,000.00	6,319.36
Utilities	226.72	689.55	1,000.00	-	-	-	-	-	-	1,000.00	310.45
Professional Development	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 3400 - Meter Service Total:</b>	<b>17,235.54</b>	<b>121,012.62</b>	<b>278,000.00</b>	-	<b>747.25</b>	-	-	-	-	<b>278,000.00</b>	<b>156,240.13</b>
<b>Program: 4000 - Engineering</b>											
Labor	28,965.71	175,610.93	467,600.00	12,413.89	75,207.89	200,400.00	-	-	-	668,000.00	417,181.18
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	6,253.47	39,138.03	135,100.00	2,679.94	16,859.39	57,900.00	-	-	-	193,000.00	137,002.58
Materials and Supplies	(33.72)	800.47	13,300.00	-	725.27	5,700.00	-	-	-	19,000.00	17,474.26
Contract Services	932.50	28,993.43	357,700.00	52.50	11,986.53	153,300.00	-	-	-	511,000.00	470,020.04
Utilities	1,701.61	16,815.55	130,900.00	18,648.27	25,592.91	56,100.00	-	-	-	187,000.00	144,591.54
Professional Development	99.93	3,439.40	19,600.00	297.00	1,365.90	8,400.00	-	-	-	28,000.00	23,194.70
<b>Program: 4000 - Engineering Total:</b>	<b>37,919.50</b>	<b>264,797.81</b>	<b>1,126,300.00</b>	<b>34,091.60</b>	<b>131,737.89</b>	<b>482,700.00</b>	-	-	-	<b>1,609,000.00</b>	<b>1,212,464.30</b>
<b>Program: 5000 - Water Production</b>											
Labor	57,197.30	353,487.81	781,000.00	-	-	-	-	-	-	781,000.00	427,512.19
Overtime	1,604.35	17,500.76	70,000.00	-	-	-	-	-	-	70,000.00	52,499.24
Standby	1,220.00	6,342.00	15,000.00	-	-	-	-	-	-	15,000.00	8,658.00
Benefits	17,756.18	242,111.94	404,000.00	-	-	-	-	-	-	404,000.00	161,888.06
Water Supply	-	108,881.00	286,000.00	-	-	-	-	-	-	286,000.00	177,119.00
Materials and Supplies	25,449.70	148,024.47	335,000.00	-	-	-	-	-	-	335,000.00	186,975.53
Contract Services	136,314.38	384,696.15	461,000.00	-	-	-	-	-	-	461,000.00	76,303.85
Utilities	455,625.99	1,828,258.20	2,564,000.00	-	-	-	-	-	-	2,564,000.00	735,741.80
Professional Development	1,508.66	10,686.93	11,000.00	-	-	-	-	-	-	11,000.00	313.07
<b>Program: 5000 - Water Production Total:</b>	<b>696,676.56</b>	<b>3,099,989.26</b>	<b>4,927,000.00</b>	-	-	-	-	-	-	<b>4,927,000.00</b>	<b>1,827,010.74</b>
<b>Program: 5100 - Water Treatment</b>											
Labor	19,962.60	93,893.78	261,000.00	-	-	-	-	-	-	261,000.00	167,106.22
Overtime	5,278.78	29,576.14	39,000.00	-	-	-	-	-	-	39,000.00	9,423.86
Benefits	6,248.38	95,396.22	159,000.00	-	-	-	-	-	-	159,000.00	63,603.78
Materials and Supplies	16,944.53	220,886.08	170,000.00	-	-	-	-	-	-	170,000.00	(50,886.08)
Contract Services	6,245.14	124,171.28	149,000.00	-	-	-	-	-	-	149,000.00	24,828.72
Utilities	12,220.22	82,147.75	182,000.00	-	-	-	-	-	-	182,000.00	99,852.25
<b>Program: 5100 - Water Treatment Total:</b>	<b>66,899.65</b>	<b>646,071.25</b>	<b>960,000.00</b>	-	-	-	-	-	-	<b>960,000.00</b>	<b>313,928.75</b>
<b>Program: 5200 - Water Quality</b>											
Labor	17,011.22	103,679.38	238,000.00	-	-	-	-	-	-	238,000.00	134,320.62
Overtime	411.89	2,241.44	12,000.00	-	-	-	-	-	-	12,000.00	9,758.56
Benefits	4,295.79	53,782.63	114,000.00	-	-	-	-	-	-	114,000.00	60,217.37
Materials and Supplies	1,436.34	8,937.65	20,000.00	-	-	-	-	-	-	20,000.00	11,062.35
Contract Services	12,814.05	55,517.18	165,000.00	-	-	-	-	-	-	165,000.00	109,482.82
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	89.53	629.37	6,000.00	-	-	-	-	-	-	6,000.00	5,370.63
<b>Program: 5200 - Water Quality Total:</b>	<b>36,058.82</b>	<b>224,787.65</b>	<b>557,000.00</b>	-	-	-	-	-	-	<b>557,000.00</b>	<b>332,212.35</b>



**Program Expense Detail Budget-to-Actual  
Month Ended December 31, 2022  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
<b>Program: 6000 - Field Maintenance Administration</b>											
Labor	13,244.74	77,991.61	180,900.00	1,470.37	10,645.32	20,100.00	-	-	-	201,000.00	112,363.07
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,144.08	1,800.00	-	127.12	200.00	-	-	-	2,000.00	728.80
Standby	2,352.00	10,527.18	18,000.00	176.00	859.92	2,000.00	-	-	-	20,000.00	8,612.90
Benefits	6,400.45	78,738.83	126,000.00	696.45	9,053.85	14,000.00	-	-	-	140,000.00	52,207.32
Materials and Supplies	-	-	2,700.00	-	-	300.00	-	-	-	-	3,000.00
Contract Services	133.73	2,412.65	900.00	14.85	198.95	100.00	-	-	-	1,000.00	(1,611.60)
Utilities	7,083.09	19,679.05	36,900.00	787.01	2,056.27	4,100.00	-	-	-	41,000.00	19,264.68
Professional Development	342.66	5,263.03	21,600.00	20.30	391.72	2,400.00	-	-	-	24,000.00	18,345.25
<b>Program: 6000 - Field Maintenance Administration Total:</b>	<b>29,556.67</b>	<b>195,756.43</b>	<b>388,800.00</b>	<b>3,164.98</b>	<b>23,333.15</b>	<b>43,200.00</b>	-	-	-	<b>432,000.00</b>	<b>212,910.42</b>
<b>Program: 6100 - Water Maintenance</b>											
Labor	81,121.74	502,057.40	1,153,000.00	-	-	-	-	-	-	1,153,000.00	650,942.60
Overtime	28,231.44	172,988.74	219,000.00	-	-	-	-	-	-	219,000.00	46,011.26
Benefits	30,260.17	340,053.24	602,000.00	-	-	-	-	-	-	602,000.00	261,946.76
Materials and Supplies	140,658.22	489,553.41	471,000.00	-	-	-	-	-	-	471,000.00	(18,553.41)
Contract Services	83,918.49	347,574.18	637,000.00	-	-	-	-	-	-	637,000.00	289,425.82
Utilities	-	3,645.00	-	-	-	-	-	-	-	-	(3,645.00)
<b>Program: 6100 - Water Maintenance Total:</b>	<b>364,190.06</b>	<b>1,855,871.97</b>	<b>3,082,000.00</b>	-	-	-	-	-	-	<b>3,082,000.00</b>	<b>1,226,128.03</b>
<b>Program: 6200 - Wastewater Maintenance</b>											
Labor	-	-	-	28,594.58	153,657.63	362,000.00	-	-	-	362,000.00	208,342.37
Overtime	-	-	-	3,055.73	12,157.12	9,000.00	-	-	-	9,000.00	(3,157.12)
Benefits	-	-	-	10,135.28	51,636.59	196,000.00	-	-	-	196,000.00	144,363.41
Materials and Supplies	-	-	-	4,950.68	7,055.33	36,000.00	-	-	-	36,000.00	28,944.67
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	20,803.23	238,652.66	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,571,652.66)
<b>Program: 6200 - Wastewater Maintenance Total:</b>	-	-	-	<b>67,539.50</b>	<b>463,159.33</b>	<b>880,000.00</b>	-	-	-	<b>880,000.00</b>	<b>416,840.67</b>
<b>Program: 6300 - Water Reclamation</b>											
Labor	-	-	-	-	-	-	36,442.12	218,774.02	820,000.00	820,000.00	601,225.98
Overtime	-	-	-	-	-	-	-	4,289.62	3,000.00	3,000.00	(1,289.62)
Standby	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	10,580.36	170,833.43	473,000.00	473,000.00	302,166.57
Materials and Supplies	-	-	-	-	-	-	-	696.55	657,000.00	657,000.00	656,303.45
Contract Services	-	-	-	-	-	-	682,421.00	4,367,869.31	5,935,000.00	5,935,000.00	1,567,130.69
Utilities	-	-	-	-	-	-	14,909.61	96,888.86	280,000.00	280,000.00	183,111.14
Professional Development	-	-	-	-	-	-	-	12,000.00	12,000.00	12,000.00	12,000.00
<b>Program: 6300 - Water Reclamation Total:</b>	-	-	-	-	-	-	<b>744,353.09</b>	<b>4,859,351.79</b>	<b>8,180,000.00</b>	<b>8,180,000.00</b>	<b>3,320,648.21</b>
<b>Program: 7000 - Facilities Maintenance</b>											
Labor	7,505.11	45,984.75	101,500.00	3,197.60	19,012.96	40,600.00	4,419.93	24,846.46	60,900.00	203,000.00	113,155.83
Overtime	712.15	6,824.83	7,000.00	178.04	1,847.59	2,800.00	-	565.57	4,200.00	14,000.00	4,762.01
Benefits	2,836.63	50,564.40	55,000.00	1,167.49	14,419.84	22,000.00	1,539.20	16,765.72	33,000.00	110,000.00	28,250.04
Materials and Supplies	1,965.25	18,920.89	37,000.00	725.27	4,553.94	8,400.00	2,547.91	40,520.29	12,600.00	58,000.00	(5,995.12)
Contract Services	61,903.17	396,492.42	595,600.00	11,823.03	141,891.55	215,500.00	48,212.96	271,017.35	240,900.00	1,052,000.00	242,598.68
Utilities	24,161.30	76,100.03	92,000.00	8,801.00	24,048.73	32,400.00	16,617.04	61,904.57	48,600.00	173,000.00	10,946.67
Professional Development	-	-	500.00	-	-	200.00	-	-	300.00	1,000.00	1,000.00
<b>Program: 7000 - Facilities Maintenance Total:</b>	<b>99,083.61</b>	<b>594,887.32</b>	<b>888,600.00</b>	<b>25,892.43</b>	<b>205,774.61</b>	<b>321,900.00</b>	<b>73,337.04</b>	<b>415,619.96</b>	<b>400,500.00</b>	<b>1,611,000.00</b>	<b>394,718.11</b>
<b>Program: 7100 - Fleet Maintenance</b>											
Labor	6,051.46	36,494.47	81,900.00	672.38	4,054.90	9,100.00	-	-	-	91,000.00	50,450.63
Overtime	538.91	794.19	2,700.00	59.88	88.24	300.00	-	-	-	3,000.00	2,117.57
Benefits	1,704.71	9,600.55	49,500.00	189.41	1,066.71	5,500.00	-	-	-	55,000.00	44,332.74
Materials and Supplies	10,159.89	60,101.81	95,400.00	1,216.60	11,414.47	10,600.00	-	-	-	106,000.00	34,483.72
Contract Services	24,793.95	101,695.11	216,900.00	135.65	12,496.12	24,100.00	-	-	-	241,000.00	126,808.77
Utilities	27,815.29	129,854.67	180,900.00	3,090.58	14,428.26	20,100.00	-	-	-	201,000.00	56,717.07
Professional Development	-	-	3,600.00	-	-	400.00	-	-	-	4,000.00	4,000.00
<b>Program: 7100 - Fleet Maintenance Total:</b>	<b>71,064.21</b>	<b>338,540.80</b>	<b>630,900.00</b>	<b>5,364.50</b>	<b>43,548.70</b>	<b>70,100.00</b>	-	-	-	<b>701,000.00</b>	<b>318,910.50</b>
<b>Program: 8000 - Capital</b>											
Debt Service	1,260,957.00	1,727,640.31	3,080,000.00	175,000.00	224,894.00	274,000.00	-	-	-	3,354,000.00	1,401,465.69
Capital Improvement	2,733,866.62	2,733,866.62	5,425,000.00	286,709.99	286,709.99	315,000.00	-	-	-	5,740,000.00	2,719,423.39
Capital Outlay	5,347.36	225,236.01	720,000.00	5,887.97	55,615.75	475,000.00	-	-	-	1,195,000.00	914,148.24
Accounting Income Add back	(3,994,823.62)	(3,994,823.62)	-	(461,709.99)	(461,709.99)	-	-	-	-	-	4,456,533.61
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)	(1,200,000.00)
<b>Program: 8000 - Capital Total:</b>	<b>5,347.36</b>	<b>691,919.32</b>	<b>8,025,000.00</b>	<b>5,887.97</b>	<b>105,509.75</b>	<b>1,064,000.00</b>	-	-	<b>3,000,000.00</b>	<b>12,089,000.00</b>	<b>11,291,570.93</b>
<b>Total Surplus (Deficit):</b>	<b>\$ 393,909.59</b>	<b>\$ 4,530,958.07</b>	<b>\$ -</b>	<b>\$ 115,969.53</b>	<b>\$ 999,983.45</b>	<b>\$ -</b>	<b>\$ (70,199.23)</b>	<b>\$ (493,491.14)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,037,450.38)</b>