



**Combining Schedule of Net Position  
As of January 31, 2023  
Unaudited**

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 7,958,005.89	\$ 449,564.99	\$ -	\$ 8,407,570.88
Investments	3,365,974.12	1,757,948.28	-	5,123,922.40
Accounts Receivable, Net	4,219,198.06	820,528.67	-	5,039,726.73
Interest Receivable	-	3,377.19	-	3,377.19
Other Receivables	2,274,359.19	-	-	2,274,359.19
Due from Sewer Fund	5,500,000.00	-	-	5,500,000.00
Due from Reclamation Fund	13,240,207.07	13,171,516.85	-	26,411,723.92
Due from Other Governments	42,000.01	-	8,499,510.03	8,541,510.04
Inventory	873,402.04	6,721.16	-	880,123.20
Prepaid Expenses	361,101.15	40,988.72	1,720.50	403,810.37
<b>Total Current Assets:</b>	<b>37,834,247.53</b>	<b>16,250,645.86</b>	<b>8,501,230.53</b>	<b>62,586,123.92</b>
<b>Non-Current Assets:</b>				
Restricted Cash and Cash Equivalents	5,471,162.92	5,624,841.57	-	11,096,004.49
Capital Assets not being Depreciated	22,495,108.46	17,003,073.33	165,618,345.69	205,116,527.48
Capital Assets, Net	98,804,610.97	17,590,163.40	-	116,394,774.37
<b>Total Non-Current Assets:</b>	<b>126,770,882.35</b>	<b>40,218,078.30</b>	<b>165,618,345.69</b>	<b>332,607,306.34</b>
<b>Total Assets:</b>	<b>164,605,129.88</b>	<b>56,468,724.16</b>	<b>174,119,576.22</b>	<b>395,193,430.26</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>167,342,818.95</b>	<b>57,446,936.58</b>	<b>174,119,576.22</b>	<b>398,909,331.75</b>
<b>Current Liabilities:</b>				
Accounts Payable and Accrued Expenses	8,701,029.69	27,441.76	-	8,728,471.45
Due to Water Fund	-	5,500,000.00	13,240,207.07	18,740,207.07
Due to Sewer Fund	-	-	13,171,516.85	13,171,516.85
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,428,898.89	-	-	1,428,898.89
Construction Advances and Retentions	610,334.61	2,173,612.79	8,540,294.23	11,324,241.63
Accrued Interest Payable	234,217.54	24,947.00	-	259,164.54
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>12,514,404.68</b>	<b>7,834,252.15</b>	<b>34,952,018.15</b>	<b>55,300,674.98</b>
<b>Non-Current Liabilities:</b>				
Compensated Absences, less current portion	340,857.92	43,569.11	(2,538.00)	381,889.03
Net Pension Liability	5,094,004.28	1,563,684.95	-	6,657,689.23
Long Term Debt, Less Current Portion	35,435,393.60	4,938,562.10	139,669,059.00	180,043,014.70
Other Liabilities	1,173.64	-	-	1,173.64
<b>Total Non-Current Liabilities:</b>	<b>40,871,429.44</b>	<b>6,545,816.16</b>	<b>139,666,521.00</b>	<b>187,083,766.60</b>
<b>Total Liabilities:</b>	<b>53,385,834.12</b>	<b>14,380,068.31</b>	<b>174,618,539.15</b>	<b>242,384,441.58</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>58,789,431.06</b>	<b>15,380,076.90</b>	<b>174,618,539.15</b>	<b>248,788,047.11</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	18,514,613.50	3,988,245.77	5,891,133.14	28,393,992.41
Total Expense	13,402,262.21	2,847,383.12	6,390,096.07	22,639,741.40
<b>Revenues Over/Under Expenses</b>	<b>5,112,351.29</b>	<b>1,140,862.65</b>	<b>(498,962.93)</b>	<b>5,754,251.01</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>108,553,387.89</b>	<b>42,066,859.68</b>	<b>(498,962.93)</b>	<b>150,121,284.64</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>\$ 167,342,818.95</b>	<b>\$ 57,446,936.58</b>	<b>\$ 174,119,576.22</b>	<b>\$ 398,909,331.75</b>



**Revenue and Expense Budget-to-Actual by Category  
Month Ended January 31, 2023  
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	\$ 1,218,274.87	\$ 11,554,811.67	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,000.00	\$ 18,392,000.00	\$ 6,837,188.33	
Meter Charges	808,884.75	5,659,125.73	9,685,000.00	-	-	-	-	-	-	9,685,000.00	4,025,874.27	
Penalties	60,016.42	354,617.98	468,000.00	5,370.75	37,200.16	95,000.00	-	-	-	563,000.00	171,181.86	
Wastewater System Charges	-	-	-	454,430.40	3,224,379.51	5,621,000.00	-	-	-	-	5,621,000.00	2,396,620.49
Wastewater Treatment Charges	-	-	-	-	-	-	804,405.63	5,891,133.14	9,851,000.00	9,851,000.00	3,959,866.86	
Other Operating Revenue	140,784.79	854,344.08	62,000.00	34,390.87	709,684.68	-	-	-	1,820,000.00	1,882,000.00	317,971.24	
Non Operating Revenue	1,287.84	91,714.04	40,000.00	-	16,981.42	5,000.00	-	-	11,000.00	56,000.00	(52,695.46)	
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	-	-	-	-	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	
<b>Revenue Total:</b>	<b>2,229,248.67</b>	<b>18,514,613.50</b>	<b>27,955,000.00</b>	<b>494,192.02</b>	<b>3,988,245.77</b>	<b>5,721,000.00</b>	<b>804,405.63</b>	<b>5,891,133.14</b>	<b>12,374,000.00</b>	<b>46,050,000.00</b>	<b>17,656,007.59</b>	
<b>Expense by Category</b>												
Labor	401,380.25	2,793,095.35	5,573,300.00	112,947.40	781,977.81	1,573,900.00	52,617.82	354,021.86	1,040,800.00	8,188,000.00	4,258,904.98	
Temporary Labor	1,838.48	13,124.31	21,000.00	1,378.86	9,843.27	9,000.00	1,378.87	9,843.25	-	30,000.00	(2,810.83)	
Benefits	132,549.80	1,765,938.64	2,869,400.00	36,113.54	426,520.19	801,500.00	16,770.15	247,485.63	598,100.00	4,269,000.00	1,829,055.54	
Contract Services	219,942.13	2,493,960.83	4,825,200.00	83,400.50	900,775.89	1,530,400.00	717,134.20	5,499,953.63	6,390,400.00	12,746,000.00	3,851,309.65	
Professional Development	6,829.94	146,206.14	313,000.00	1,191.37	51,693.20	114,000.00	-	383.77	18,000.00	445,000.00	246,716.89	
Overtime	44,593.41	290,369.80	393,200.00	4,903.19	24,965.27	25,500.00	454.16	7,921.04	9,300.00	428,000.00	104,743.89	
Materials and Supplies	85,980.72	1,136,024.32	1,572,000.00	3,125.83	67,698.94	124,300.00	2,419.31	44,696.24	671,700.00	2,368,000.00	1,119,580.50	
Utilities	188,912.58	2,423,746.36	3,322,800.00	3,203.11	117,295.75	179,300.00	17,644.84	207,136.11	376,900.00	3,879,000.00	1,130,821.78	
Temporary Labor	1,838.48	13,124.31	21,000.00	1,378.86	9,843.27	9,000.00	1,378.87	9,843.25	-	30,000.00	(2,810.83)	
Other	244,432.59	1,189,551.18	700,100.00	103,082.29	347,891.19	288,100.00	-	8,811.29	268,800.00	1,257,000.00	(289,253.66)	
Standby	4,784.00	21,653.18	33,000.00	268.00	1,127.92	2,000.00	-	-	-	35,000.00	12,218.90	
Water Supply	300,000.00	408,881.00	286,000.00	-	-	-	-	-	-	286,000.00	(122,881.00)	
Debt Service	14,147.47	1,741,787.78	3,080,000.00	-	224,894.00	274,000.00	-	-	-	3,354,000.00	1,387,318.22	
Capital Improvement	843,502.31	3,577,368.93	5,425,000.00	57,814.81	344,524.80	315,000.00	-	-	-	5,740,000.00	1,818,106.27	
Capital Outlay	520.00	225,756.01	720,000.00	2,240.67	57,856.42	475,000.00	-	-	-	1,195,000.00	911,387.57	
Accounting Income Add back	(843,502.31)	(4,838,325.93)	-	(57,814.81)	(519,524.80)	-	-	-	-	-	5,357,850.73	
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>1,647,749.85</b>	<b>13,402,262.21</b>	<b>27,955,000.00</b>	<b>353,233.62</b>	<b>2,847,383.12</b>	<b>5,721,000.00</b>	<b>809,798.22</b>	<b>6,390,096.07</b>	<b>12,374,000.00</b>	<b>46,050,000.00</b>	<b>23,410,258.60</b>	
<b>Total Surplus (Deficit):</b>	<b>\$ 581,498.82</b>	<b>\$ 5,112,351.29</b>	<b>\$ -</b>	<b>\$ 140,958.40</b>	<b>\$ 1,140,862.65</b>	<b>\$ -</b>	<b>\$ (5,392.59)</b>	<b>\$ (498,962.93)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,754,251.01)</b>	



**Revenue and Expense Budget-to-Actual by Program  
Month Ended January 31, 2023  
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	\$ 1,218,274.87	\$ 11,554,811.67	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,000.00	\$ 18,392,000.00	\$ 6,837,188.33
Meter Charges	808,884.75	5,659,125.73	9,685,000.00	-	-	-	-	-	-	9,685,000.00	4,025,874.27
Penalties	60,016.42	354,617.98	468,000.00	5,370.75	37,200.16	95,000.00	-	-	-	563,000.00	171,181.86
Wastewater System Charges	-	-	-	454,430.40	3,224,379.51	5,621,000.00	-	-	-	-	5,621,000.00
Wastewater Treatment Charges	-	-	-	-	-	-	804,405.63	5,891,133.14	9,851,000.00	9,851,000.00	3,959,866.86
Other Operating Revenue	140,784.79	854,344.08	62,000.00	34,390.87	709,684.68	-	-	-	1,820,000.00	1,882,000.00	317,971.24
Non Operating Revenue	1,287.84	91,714.04	40,000.00	-	16,981.42	5,000.00	-	-	11,000.00	56,000.00	(52,695.46)
<b>Revenue Total:</b>	<b>2,229,248.67</b>	<b>18,514,613.50</b>	<b>27,955,000.00</b>	<b>494,192.02</b>	<b>3,988,245.77</b>	<b>5,721,000.00</b>	<b>804,405.63</b>	<b>5,891,133.14</b>	<b>12,374,000.00</b>	<b>46,050,000.00</b>	<b>17,656,007.59</b>
1000 - Board of Directors	19,646.41	142,104.57	331,800.00	8,400.06	59,460.79	142,200.00	-	-	-	474,000.00	272,434.64
2000 - General Administration	29,159.70	509,265.77	961,800.00	11,594.58	211,407.88	412,200.00	-	-	-	1,374,000.00	653,326.35
2100 - Human Resources	265,155.67	1,490,124.56	1,178,600.00	113,637.99	477,090.17	492,400.00	-	8,811.29	267,000.00	1,938,000.00	(38,026.02)
2200 - Public Affairs	47,119.13	558,186.88	1,216,600.00	60,317.78	330,227.13	521,400.00	-	-	-	1,738,000.00	849,585.99
2300 - Conservation	41,517.48	244,034.79	917,000.00	-	-	-	-	-	-	917,000.00	672,965.21
3000 - Finance	67,321.86	421,561.70	834,400.00	28,851.99	180,689.51	357,600.00	-	-	-	1,192,000.00	589,748.79
3200 - Information Technology	43,806.14	465,899.79	949,200.00	18,773.93	203,068.65	406,800.00	-	-	-	1,356,000.00	687,031.56
3300 - Customer Service	30,485.51	433,911.77	702,000.00	19,931.10	319,902.12	526,500.00	19,926.99	316,441.80	526,500.00	1,755,000.00	684,744.31
3400 - Meter Service	17,845.52	138,858.14	278,000.00	-	747.25	-	-	-	-	278,000.00	138,394.61
4000 - Engineering	41,781.16	306,578.97	1,126,300.00	15,600.02	147,337.91	482,700.00	-	-	-	1,609,000.00	1,155,083.12
5000 - Water Production	577,161.84	3,677,151.10	4,927,000.00	-	-	-	-	-	-	4,927,000.00	1,249,848.90
5100 - Water Treatment	62,708.69	708,779.94	960,000.00	-	-	-	-	-	-	960,000.00	251,220.06
5200 - Water Quality	24,818.04	249,605.69	557,000.00	-	-	-	-	-	-	557,000.00	307,394.31
6000 - Field Maintenance Administration	23,444.81	219,201.24	388,800.00	2,429.84	25,762.99	43,200.00	-	-	-	432,000.00	187,035.77
6100 - Water Maintenance	227,319.96	2,083,191.93	3,082,000.00	-	-	-	-	-	-	3,082,000.00	998,808.07
6200 - Wastewater Maintenance	-	-	-	49,135.54	512,294.87	880,000.00	-	-	-	880,000.00	367,705.13
6300 - Water Reclamation	-	-	-	-	-	-	743,754.31	5,603,106.10	8,180,000.00	8,180,000.00	2,576,893.90
7000 - Facilities Maintenance	62,006.02	656,893.34	888,600.00	17,459.62	223,234.23	321,900.00	46,116.92	461,736.88	400,500.00	1,611,000.00	269,135.55
7100 - Fleet Maintenance	51,784.44	390,325.24	630,900.00	4,860.50	48,409.20	70,100.00	-	-	-	701,000.00	262,265.56
8000 - Capital	14,667.47	706,586.79	8,025,000.00	2,240.67	107,750.42	1,064,000.00	-	-	3,000,000.00	12,089,000.00	11,274,662.79
<b>Expense Total:</b>	<b>1,647,749.85</b>	<b>13,402,262.21</b>	<b>27,955,000.00</b>	<b>353,233.62</b>	<b>2,847,383.12</b>	<b>5,721,000.00</b>	<b>809,798.22</b>	<b>6,390,096.07</b>	<b>12,374,000.00</b>	<b>46,050,000.00</b>	<b>23,410,258.60</b>
<b>Total Surplus (Deficit):</b>	<b>\$ 581,498.82</b>	<b>\$ 5,112,351.29</b>	<b>\$ -</b>	<b>\$ 140,958.40</b>	<b>\$ 1,140,862.65</b>	<b>\$ -</b>	<b>\$ (5,392.59)</b>	<b>\$ (498,962.93)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,754,251.01)</b>



**Program Expense Detail Budget-to-Actual  
Month Ended January 31, 2023  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
<b>Revenue</b>											
Water Sales	\$ 1,218,274.87	\$ 11,554,811.67	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,000.00	\$ 18,392,000.00	\$ 6,837,188.33
Meter Charges	808,884.75	5,659,125.73	9,685,000.00	-	-	-	-	-	-	9,685,000.00	4,025,874.27
Penalties	60,016.42	354,617.98	468,000.00	5,370.75	37,200.16	95,000.00	-	-	-	563,000.00	171,181.86
Wastewater System Charges	-	-	-	454,430.40	3,224,379.51	5,621,000.00	-	-	-	5,621,000.00	2,396,620.49
Wastewater Treatment Charges	-	-	-	-	-	-	804,405.63	5,891,133.14	9,851,000.00	9,851,000.00	3,959,866.86
Other Operating Revenue	140,784.79	854,344.08	62,000.00	34,390.87	709,684.68	-	-	-	1,820,000.00	1,882,000.00	317,971.24
Non Operating Revenue	1,287.84	91,714.04	40,000.00	-	16,981.42	5,000.00	-	-	11,000.00	56,000.00	(52,695.46)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>2,229,248.67</b>	<b>18,514,613.50</b>	<b>27,955,000.00</b>	<b>494,192.02</b>	<b>3,988,245.77</b>	<b>5,721,000.00</b>	<b>804,405.63</b>	<b>5,891,133.14</b>	<b>12,374,000.00</b>	<b>46,050,000.00</b>	<b>17,656,007.59</b>
<b>Program: 1000 - Board of Directors</b>											
Labor	\$ 5,040.00	\$ 43,627.50	\$ 94,500.00	\$ 2,160.00	\$ 18,697.50	\$ 40,500.00	\$ -	\$ -	\$ -	\$ 135,000.00	\$ 72,675.00
Benefits	3,977.56	29,160.23	61,600.00	1,704.66	12,497.12	26,400.00	-	-	-	88,000.00	46,342.65
Materials and Supplies	-	-	1,400.00	-	-	600.00	-	-	-	2,000.00	2,000.00
Contract Services	10,500.00	59,500.00	156,800.00	4,500.00	25,500.00	67,200.00	-	-	-	224,000.00	139,000.00
Professional Development	128.85	9,816.84	17,500.00	35.40	2,766.17	7,500.00	-	-	-	25,000.00	12,416.99
<b>Program: 1000 - Board of Directors Total:</b>	<b>19,646.41</b>	<b>142,104.57</b>	<b>331,800.00</b>	<b>8,400.06</b>	<b>59,460.79</b>	<b>142,200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>474,000.00</b>	<b>272,434.64</b>
<b>Program: 2000 - General Administration</b>											
Labor	25,715.36	185,641.05	367,500.00	11,020.88	79,446.46	157,500.00	-	-	-	525,000.00	259,912.49
Temporary Labor	-	-	21,000.00	-	-	9,000.00	-	-	-	30,000.00	30,000.00
Overtime	113.69	355.36	2,800.00	48.72	152.28	1,200.00	-	-	-	4,000.00	3,492.36
Benefits	9,281.03	147,533.05	237,300.00	3,075.14	56,493.59	101,700.00	-	-	-	339,000.00	134,973.36
Materials and Supplies	59.58	714.84	4,900.00	25.53	306.33	2,100.00	-	-	-	7,000.00	5,978.83
Contract Services	(8,552.36)	107,407.81	221,200.00	(3,665.29)	46,031.94	94,800.00	-	-	-	316,000.00	162,560.25
Utilities	-	763.67	4,200.00	-	327.28	1,800.00	-	-	-	6,000.00	4,909.05
Professional Development	2,542.40	66,849.99	102,900.00	1,089.60	28,650.00	44,100.00	-	-	-	147,000.00	51,500.01
<b>Program: 2000 - General Administration Total:</b>	<b>29,159.70</b>	<b>509,265.77</b>	<b>961,800.00</b>	<b>11,594.58</b>	<b>211,407.88</b>	<b>412,200.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,374,000.00</b>	<b>653,326.35</b>
<b>Program: 2100 - Human Resources</b>											
Labor	15,756.72	103,972.18	214,900.00	6,752.89	44,281.88	92,100.00	-	-	-	307,000.00	158,745.94
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,047.94	2,100.00	-	435.23	900.00	-	-	-	3,000.00	1,516.83
Benefits	4,552.81	109,207.57	123,900.00	1,951.06	46,445.68	53,100.00	-	-	-	177,000.00	21,346.75
Materials and Supplies	(41.98)	645.22	4,900.00	(18.00)	276.52	2,100.00	-	-	-	7,000.00	6,078.26
Contract Services	4,262.31	62,666.59	87,500.00	1,826.69	25,168.58	37,500.00	-	-	-	125,000.00	37,164.83
Utilities	-	275.07	700.00	-	117.89	300.00	-	-	-	1,000.00	607.04
Professional Development	108.84	29,306.39	46,900.00	46.64	12,516.93	20,100.00	-	-	-	67,000.00	25,176.68
Other	240,516.97	1,183,003.60	697,700.00	103,078.71	347,847.46	286,300.00	-	8,811.29	267,000.00	1,251,000.00	(288,662.35)
<b>Program: 2100 - Human Resources Total:</b>	<b>265,155.67</b>	<b>1,490,124.56</b>	<b>1,178,600.00</b>	<b>113,637.99</b>	<b>477,090.17</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>(38,026.02)</b>
<b>Program: 2200 - Public Affairs</b>											
Labor	35,604.25	234,801.99	412,300.00	15,258.95	100,629.38	176,700.00	-	-	-	589,000.00	253,568.63
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	205.14	4,178.31	11,900.00	87.92	1,790.71	5,100.00	-	-	-	17,000.00	11,030.98
Benefits	9,088.16	113,078.45	170,100.00	3,894.77	48,461.64	72,900.00	-	-	-	243,000.00	81,459.91
Materials and Supplies	593.03	45,608.80	91,000.00	254.16	23,441.39	39,000.00	-	-	-	130,000.00	60,949.81
Contract Services	1,582.50	141,081.03	477,400.00	40,802.25	140,666.30	204,600.00	-	-	-	682,000.00	400,252.67
Utilities	-	10,949.50	26,600.00	-	11,599.65	11,400.00	-	-	-	38,000.00	15,450.85
Professional Development	46.05	8,488.80	27,300.00	19.73	3,638.06	11,700.00	-	-	-	39,000.00	26,873.14
<b>Program: 2200 - Public Affairs Total:</b>	<b>47,119.13</b>	<b>558,186.88</b>	<b>1,216,600.00</b>	<b>60,317.78</b>	<b>330,227.13</b>	<b>521,400.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,738,000.00</b>	<b>849,585.99</b>
<b>Program: 2300 - Conservation</b>											
Labor	7,921.60	57,019.10	107,000.00	-	-	-	-	-	-	107,000.00	49,980.90
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	2,562.14	7,000.00	-	-	-	-	-	-	7,000.00	4,437.86
Benefits	2,805.48	18,442.41	40,000.00	-	-	-	-	-	-	40,000.00	21,557.59
Materials and Supplies	14,796.09	32,506.57	278,000.00	-	-	-	-	-	-	278,000.00	245,493.43
Contract Services	11,990.51	114,376.11	442,000.00	-	-	-	-	-	-	442,000.00	327,623.89
Utilities	-	12,536.35	26,000.00	-	-	-	-	-	-	26,000.00	13,463.65
Professional Development	4,003.80	6,592.11	17,000.00	-	-	-	-	-	-	17,000.00	10,407.89
<b>Program: 2300 - Conservation Total:</b>	<b>41,517.48</b>	<b>244,034.79</b>	<b>917,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>917,000.00</b>	<b>672,965.21</b>
<b>Program: 3000 - Finance</b>											
Labor	31,786.18	227,388.78	490,000.00	13,622.62	97,757.25	210,000.00	-	-	-	700,000.00	374,853.97
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	2,533.84	9,100.00	-	1,085.90	3,900.00	-	-	-	13,000.00	9,380.26
Benefits	9,479.07	137,300.48	222,600.00	4,062.25	58,896.12	95,400.00	-	-	-	318,000.00	121,803.40
Materials and Supplies	129.78	2,337.77	8,400.00	55.62	1,001.93	3,600.00	-	-	-	12,000.00	8,660.30
Contract Services	25,926.83	46,666.23	80,500.00	11,111.50	19,662.08	34,500.00	-	-	-	115,000.00	48,671.69
Utilities	-	1,163.41	2,800.00	-	498.60	1,200.00	-	-	-	4,000.00	2,337.99
Professional Development	-	4,171.19	21,000.00	-	1,787.63	9,000.00	-	-	-	30,000.00	24,041.18
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 3000 - Finance Total:</b>	<b>67,321.86</b>	<b>421,561.70</b>	<b>834,400.00</b>	<b>28,851.99</b>	<b>180,689.51</b>	<b>357,600.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,192,000.00</b>	<b>589,748.79</b>



**Program Expense Detail Budget-to-Actual  
Month Ended January 31, 2023  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
<b>Program: 3200 - Information Technology</b>											
Labor	19,995.38	138,690.83	266,000.00	8,569.42	62,414.85	114,000.00	-	-	-	380,000.00	178,894.32
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	301.39	-	-	129.17	-	-	-	-	-	(430.56)
Benefits	6,290.16	109,426.62	148,400.00	2,695.68	47,507.15	63,600.00	-	-	-	212,000.00	55,066.23
Materials and Supplies	967.90	36,096.61	32,200.00	414.83	15,470.02	13,800.00	-	-	-	46,000.00	(5,566.63)
Contract Services	16,552.70	169,908.44	483,700.00	7,094.00	72,629.24	207,300.00	-	-	-	691,000.00	448,462.32
Utilities	-	11,025.51	8,400.00	-	4,725.21	3,600.00	-	-	-	12,000.00	(3,750.72)
Professional Development	-	450.39	10,500.00	-	193.01	4,500.00	-	-	-	15,000.00	14,356.60
<b>Program: 3200 - Information Technology Total:</b>	<b>43,806.14</b>	<b>465,899.79</b>	<b>949,200.00</b>	<b>18,773.93</b>	<b>203,068.65</b>	<b>406,800.00</b>	-	-	-	<b>1,356,000.00</b>	<b>687,031.56</b>
<b>Program: 3300 - Customer Service</b>											
Labor	15,575.07	107,565.03	213,200.00	11,681.28	80,307.00	159,900.00	11,681.26	77,929.20	159,900.00	533,000.00	267,198.77
Temporary Labor	1,838.48	13,124.31	-	1,378.86	9,843.27	-	1,378.87	9,843.25	-	-	(32,810.83)
Overtime	169.63	3,960.32	2,800.00	127.22	2,947.81	2,100.00	127.22	2,738.91	2,100.00	7,000.00	(2,647.04)
Benefits	5,836.97	64,267.27	122,800.00	4,377.86	48,095.75	92,100.00	4,377.38	47,493.71	92,100.00	307,000.00	147,143.27
Materials and Supplies	62.10	1,475.51	2,800.00	46.58	1,106.63	2,100.00	46.56	1,106.65	2,100.00	7,000.00	3,311.21
Contract Services	3,087.64	195,529.58	286,000.00	2,315.72	146,476.31	214,500.00	2,315.70	146,248.47	214,500.00	715,000.00	226,745.64
Utilities	-	40,930.47	64,400.00	-	30,697.84	48,300.00	-	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	3,915.62	6,547.58	2,400.00	3.58	43.73	1,800.00	-	-	1,800.00	6,000.00	(591.31)
<b>Program: 3300 - Customer Service Total:</b>	<b>30,485.51</b>	<b>433,911.77</b>	<b>702,000.00</b>	<b>19,931.10</b>	<b>319,902.12</b>	<b>526,500.00</b>	<b>19,926.99</b>	<b>316,441.80</b>	<b>526,500.00</b>	<b>1,755,000.00</b>	<b>684,744.31</b>
<b>Program: 3400 - Meter Service</b>											
Labor	12,061.82	84,550.72	164,000.00	-	447.84	-	-	-	-	164,000.00	79,001.44
Overtime	671.76	1,975.07	6,000.00	-	-	-	-	-	-	6,000.00	4,024.93
Benefits	5,041.08	50,891.30	96,000.00	-	299.41	-	-	-	-	96,000.00	44,809.29
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	70.86	751.50	7,000.00	-	-	-	-	-	-	7,000.00	6,248.50
Utilities	-	689.55	1,000.00	-	-	-	-	-	-	1,000.00	310.45
Professional Development	-	-	-	-	-	-	-	-	-	-	-
<b>Program: 3400 - Meter Service Total:</b>	<b>17,845.52</b>	<b>138,858.14</b>	<b>278,000.00</b>	-	<b>747.25</b>	-	-	-	-	<b>278,000.00</b>	<b>138,394.61</b>
<b>Program: 4000 - Engineering</b>											
Labor	29,140.72	204,751.65	467,600.00	12,488.88	87,696.77	200,400.00	-	-	-	668,000.00	375,551.58
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	6,456.41	45,594.44	135,100.00	2,766.92	19,626.31	57,900.00	-	-	-	193,000.00	127,779.25
Materials and Supplies	985.04	1,785.51	13,300.00	46.58	771.85	5,700.00	-	-	-	19,000.00	16,442.64
Contract Services	1,034.99	30,028.42	357,700.00	297.64	12,284.17	153,300.00	-	-	-	511,000.00	468,687.41
Utilities	4,164.00	20,979.55	130,900.00	-	25,592.91	56,100.00	-	-	-	187,000.00	140,427.54
Professional Development	-	3,439.40	19,600.00	-	1,365.90	8,400.00	-	-	-	28,000.00	23,194.70
<b>Program: 4000 - Engineering Total:</b>	<b>41,781.16</b>	<b>306,578.97</b>	<b>1,126,300.00</b>	<b>15,600.02</b>	<b>147,337.91</b>	<b>482,700.00</b>	-	-	-	<b>1,609,000.00</b>	<b>1,155,083.12</b>
<b>Program: 5000 - Water Production</b>											
Labor	57,628.99	411,116.80	781,000.00	-	-	-	-	-	-	781,000.00	369,883.20
Overtime	2,624.90	20,125.66	70,000.00	-	-	-	-	-	-	70,000.00	49,874.34
Standby	1,040.00	7,382.00	15,000.00	-	-	-	-	-	-	15,000.00	7,618.00
Benefits	17,819.67	259,931.61	404,000.00	-	-	-	-	-	-	404,000.00	144,068.39
Water Supply	300,000.00	408,881.00	286,000.00	-	-	-	-	-	-	286,000.00	(122,881.00)
Materials and Supplies	8,436.91	156,461.38	335,000.00	-	-	-	-	-	-	335,000.00	178,538.62
Contract Services	18,249.04	402,945.19	461,000.00	-	-	-	-	-	-	461,000.00	58,054.81
Utilities	171,362.33	1,999,620.53	2,564,000.00	-	-	-	-	-	-	2,564,000.00	564,379.47
Professional Development	-	10,686.93	11,000.00	-	-	-	-	-	-	11,000.00	313.07
<b>Program: 5000 - Water Production Total:</b>	<b>577,161.84</b>	<b>3,677,151.10</b>	<b>4,927,000.00</b>	-	-	-	-	-	-	<b>4,927,000.00</b>	<b>1,249,848.90</b>
<b>Program: 5100 - Water Treatment</b>											
Labor	20,076.81	113,970.59	261,000.00	-	-	-	-	-	-	261,000.00	147,029.41
Overtime	8,879.59	38,455.73	39,000.00	-	-	-	-	-	-	39,000.00	544.27
Benefits	6,069.81	101,466.03	159,000.00	-	-	-	-	-	-	159,000.00	57,533.97
Materials and Supplies	3,146.63	224,032.71	170,000.00	-	-	-	-	-	-	170,000.00	(54,032.71)
Contract Services	24,535.85	148,707.13	149,000.00	-	-	-	-	-	-	149,000.00	292.87
Utilities	-	82,147.75	182,000.00	-	-	-	-	-	-	182,000.00	99,852.25
<b>Program: 5100 - Water Treatment Total:</b>	<b>62,708.69</b>	<b>708,779.94</b>	<b>960,000.00</b>	-	-	-	-	-	-	<b>960,000.00</b>	<b>251,220.06</b>
<b>Program: 5200 - Water Quality</b>											
Labor	16,051.20	119,730.58	238,000.00	-	-	-	-	-	-	238,000.00	118,269.42
Overtime	506.76	2,748.20	12,000.00	-	-	-	-	-	-	12,000.00	9,251.80
Benefits	4,341.45	58,124.08	114,000.00	-	-	-	-	-	-	114,000.00	55,875.92
Materials and Supplies	3,893.10	12,830.75	20,000.00	-	-	-	-	-	-	20,000.00	7,169.25
Contract Services	25.53	55,542.71	165,000.00	-	-	-	-	-	-	165,000.00	109,457.29
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	-	629.37	6,000.00	-	-	-	-	-	-	6,000.00	5,370.63
<b>Program: 5200 - Water Quality Total:</b>	<b>24,818.04</b>	<b>249,605.69</b>	<b>557,000.00</b>	-	-	-	-	-	-	<b>557,000.00</b>	<b>307,394.31</b>



**Program Expense Detail Budget-to-Actual  
Month Ended January 31, 2023  
Unaudited**

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
<b>Program: 6000 - Field Maintenance Administration</b>											
Labor	13,460.73	91,452.34	180,900.00	1,486.37	12,131.69	20,100.00	-	-	-	201,000.00	97,415.97
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,144.08	1,800.00	-	127.12	200.00	-	-	-	2,000.00	728.80
Standby	3,744.00	14,271.18	18,000.00	268.00	1,127.92	2,000.00	-	-	-	20,000.00	4,600.90
Benefits	6,166.79	84,905.62	126,000.00	672.65	9,726.50	14,000.00	-	-	-	140,000.00	45,367.88
Materials and Supplies	47.88	47.88	2,700.00	-	-	300.00	-	-	-	3,000.00	2,952.12
Contract Services	25.41	2,438.06	900.00	2.82	201.77	100.00	-	-	-	1,000.00	(1,639.83)
Utilities	-	19,679.05	36,900.00	-	2,056.27	4,100.00	-	-	-	41,000.00	19,264.68
Professional Development	-	5,263.03	21,600.00	-	391.72	2,400.00	-	-	-	24,000.00	18,345.25
<b>Program: 6000 - Field Maintenance Administration Total:</b>	<b>23,444.81</b>	<b>219,201.24</b>	<b>388,800.00</b>	<b>2,429.84</b>	<b>25,762.99</b>	<b>43,200.00</b>	-	-	-	<b>432,000.00</b>	<b>187,035.77</b>
<b>Program: 6100 - Water Maintenance</b>											
Labor	83,972.34	586,029.74	1,153,000.00	-	-	-	-	-	-	1,153,000.00	566,970.26
Overtime	30,633.44	203,622.18	219,000.00	-	-	-	-	-	-	219,000.00	15,377.82
Benefits	30,886.62	370,939.86	602,000.00	-	-	-	-	-	-	602,000.00	231,060.14
Materials and Supplies	38,894.34	528,447.75	471,000.00	-	-	-	-	-	-	471,000.00	(57,447.75)
Contract Services	42,933.22	390,507.40	637,000.00	-	-	-	-	-	-	637,000.00	246,492.60
Utilities	-	3,645.00	-	-	-	-	-	-	-	-	(3,645.00)
<b>Program: 6100 - Water Maintenance Total:</b>	<b>227,319.96</b>	<b>2,083,191.93</b>	<b>3,082,000.00</b>	-	-	-	-	-	-	<b>3,082,000.00</b>	<b>998,808.07</b>
<b>Program: 6200 - Wastewater Maintenance</b>											
Labor	-	-	-	27,464.98	181,122.61	362,000.00	-	-	-	362,000.00	180,877.39
Overtime	-	-	-	4,405.32	16,562.44	9,000.00	-	-	-	9,000.00	(7,562.44)
Benefits	-	-	-	9,560.34	61,196.93	196,000.00	-	-	-	196,000.00	134,803.07
Materials and Supplies	-	-	-	60.90	7,116.23	36,000.00	-	-	-	36,000.00	28,883.77
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	7,644.00	246,296.66	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,579,296.66)
<b>Program: 6200 - Wastewater Maintenance Total:</b>	-	-	-	<b>49,135.54</b>	<b>512,294.87</b>	<b>880,000.00</b>	-	-	-	<b>880,000.00</b>	<b>367,705.13</b>
<b>Program: 6300 - Water Reclamation</b>											
Labor	-	-	-	-	-	-	37,970.50	256,744.52	820,000.00	820,000.00	563,255.48
Overtime	-	-	-	-	-	-	179.40	4,469.02	3,000.00	3,000.00	(1,469.02)
Standby	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	10,793.39	181,626.82	473,000.00	473,000.00	291,373.18
Materials and Supplies	-	-	-	-	-	-	-	696.55	657,000.00	657,000.00	656,303.45
Contract Services	-	-	-	-	-	-	681,256.36	5,049,125.67	5,935,000.00	5,935,000.00	885,874.33
Utilities	-	-	-	-	-	-	13,554.66	110,443.52	280,000.00	280,000.00	169,556.48
Professional Development	-	-	-	-	-	-	-	12,000.00	12,000.00	12,000.00	12,000.00
<b>Program: 6300 - Water Reclamation Total:</b>	-	-	-	-	-	-	<b>743,754.31</b>	<b>5,603,106.10</b>	<b>8,180,000.00</b>	<b>8,180,000.00</b>	<b>2,576,893.90</b>
<b>Program: 7000 - Facilities Maintenance</b>											
Labor	7,380.10	53,364.85	101,500.00	3,147.61	22,160.57	40,600.00	4,344.93	29,191.39	60,900.00	203,000.00	98,283.19
Overtime	788.50	7,613.33	7,000.00	234.01	2,081.60	2,800.00	147.54	713.11	4,200.00	14,000.00	3,591.96
Benefits	2,791.32	53,355.72	55,000.00	1,167.15	15,586.99	22,000.00	1,599.38	18,365.10	33,000.00	110,000.00	22,692.19
Materials and Supplies	2,582.56	21,503.45	37,000.00	754.47	5,308.41	8,400.00	2,372.75	42,893.04	12,600.00	58,000.00	(11,704.90)
Contract Services	39,452.94	435,945.36	595,600.00	9,439.45	151,331.00	215,500.00	33,562.14	304,579.49	240,900.00	1,052,000.00	160,144.15
Utilities	9,010.60	85,110.63	92,000.00	2,716.93	26,765.66	32,400.00	4,090.18	65,994.75	48,600.00	173,000.00	(4,871.04)
Professional Development	-	-	500.00	-	-	200.00	-	-	300.00	1,000.00	1,000.00
<b>Program: 7000 - Facilities Maintenance Total:</b>	<b>62,006.02</b>	<b>656,893.34</b>	<b>888,600.00</b>	<b>17,459.62</b>	<b>223,234.23</b>	<b>321,900.00</b>	<b>46,116.92</b>	<b>461,736.88</b>	<b>400,500.00</b>	<b>1,611,000.00</b>	<b>269,135.55</b>
<b>Program: 7100 - Fleet Maintenance</b>											
Labor	6,051.46	42,545.93	81,900.00	672.38	4,727.28	9,100.00	-	-	-	91,000.00	43,726.79
Overtime	-	794.19	2,700.00	-	88.24	300.00	-	-	-	3,000.00	2,117.57
Benefits	1,665.41	11,265.96	49,500.00	185.06	1,251.77	5,500.00	-	-	-	55,000.00	42,482.27
Materials and Supplies	11,427.76	71,529.57	95,400.00	1,485.16	12,899.63	10,600.00	-	-	-	106,000.00	21,570.80
Contract Services	28,264.16	129,959.27	216,900.00	2,031.72	14,527.84	24,100.00	-	-	-	241,000.00	96,512.89
Utilities	4,375.65	134,230.32	180,900.00	486.18	14,914.44	20,100.00	-	-	-	201,000.00	51,855.24
Professional Development	-	-	3,600.00	-	-	400.00	-	-	-	4,000.00	4,000.00
<b>Program: 7100 - Fleet Maintenance Total:</b>	<b>51,784.44</b>	<b>390,325.24</b>	<b>630,900.00</b>	<b>4,860.50</b>	<b>48,409.20</b>	<b>70,100.00</b>	-	-	-	<b>701,000.00</b>	<b>262,265.56</b>
<b>Program: 8000 - Capital</b>											
Debt Service	14,147.47	1,741,787.78	3,080,000.00	-	224,894.00	274,000.00	-	-	-	3,354,000.00	1,387,318.22
Capital Improvement	843,502.31	3,577,368.93	5,425,000.00	57,814.81	344,524.80	315,000.00	-	-	-	5,740,000.00	1,818,106.27
Capital Outlay	520.00	225,756.01	720,000.00	2,240.67	57,856.42	475,000.00	-	-	-	1,195,000.00	911,387.57
Accounting Income Add back	(843,502.31)	(4,838,325.93)	-	(57,814.81)	(519,524.80)	-	-	-	-	-	5,357,850.73
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>14,667.47</b>	<b>706,586.79</b>	<b>8,025,000.00</b>	<b>2,240.67</b>	<b>107,750.42</b>	<b>1,064,000.00</b>	-	-	<b>3,000,000.00</b>	<b>12,089,000.00</b>	<b>11,274,662.79</b>
<b>Total Surplus (Deficit):</b>	<b>\$ 581,498.82</b>	<b>\$ 5,112,351.29</b>	<b>\$ -</b>	<b>\$ 140,958.40</b>	<b>\$ 1,140,862.65</b>	<b>\$ -</b>	<b>\$ (5,392.59)</b>	<b>\$ (498,962.93)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,754,251.01)</b>