



**Combining Schedule of Net Position
As of April 30, 2023
Unaudited**

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 5,349,207.24	\$ 458,729.70	\$ -	\$ 5,807,936.94
Investments	3,363,723.96	1,757,942.92	-	5,121,666.88
Accounts Receivable, Net	4,074,498.98	820,528.67	-	4,895,027.65
Interest Receivable	-	3,377.19	-	3,377.19
Other Receivables	2,375,060.83	-	-	2,375,060.83
Due from Sewer Fund	5,500,000.00	-	-	5,500,000.00
Due from Reclamation Fund	13,586,089.14	13,541,447.88	-	27,127,537.02
Due from Other Governments	42,000.01	-	9,587,259.23	9,629,259.24
Inventory	984,187.93	6,721.16	-	990,909.09
Prepaid Expenses	371,034.49	43,531.58	1,720.50	416,286.57
Total Current Assets:	35,645,802.58	16,632,279.10	9,588,979.73	61,867,061.41
Non-Current Assets:				
Restricted Cash and Cash Equivalents	5,816,410.44	5,674,263.07	-	11,490,673.51
Capital Assets not being Depreciated	23,614,265.83	17,126,673.44	166,267,141.35	207,008,080.62
Capital Assets, Net	99,403,048.08	17,617,657.77	-	117,020,705.85
Total Non-Current Assets:	128,833,724.35	40,418,594.28	166,267,141.35	335,519,459.98
Total Assets:	164,479,526.93	57,050,873.38	175,856,121.08	397,386,521.39
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:	167,217,216.00	58,029,085.80	175,856,121.08	401,102,422.88
Current Liabilities:				
Accounts Payable and Accrued Expenses	6,762,418.25	27,441.76	-	6,789,860.01
Due to Water Fund	-	5,500,000.00	13,586,089.14	19,086,089.14
Due to Sewer Fund	-	-	13,541,447.88	13,541,447.88
Accrued Payroll and Benefits	-	-	-	-
Customer Service Deposits	1,419,766.81	-	-	1,419,766.81
Construction Advances and Retentions	643,827.30	2,171,510.63	9,026,531.23	11,841,869.16
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	825,513.34	-	-	825,513.34
Total Current Liabilities:	10,381,614.64	7,832,149.99	36,154,068.25	54,367,832.88
Non-Current Liabilities:				
Compensated Absences, less current portion	203,603.99	-	-	203,603.99
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
Total Non-Current Liabilities:	40,734,175.51	6,502,247.05	139,669,059.00	186,905,481.56
Total Liabilities:	51,115,790.15	14,334,397.04	175,823,127.25	241,273,314.44
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	5,403,596.94	1,000,008.59	-	6,403,605.53
Total Liabilities and Deferred Inflows of Resources:	56,519,387.09	15,334,405.63	175,823,127.25	247,676,919.97
Equity:				
Equity	103,313,581.29	40,925,983.29	-	144,239,564.58
Total Beginning Equity:	103,313,581.29	40,925,983.29	-	144,239,564.58
Total Revenue	24,576,690.13	5,645,300.75	8,385,278.28	38,607,269.16
Total Expense	17,192,442.51	3,876,603.87	8,352,284.45	29,421,330.83
Revenues Over/Under Expenses	7,384,247.62	1,768,696.88	32,993.83	9,185,938.33
Total Equity and Current Surplus (Deficit):	110,697,828.91	42,694,680.17	32,993.83	153,425,502.91
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 167,217,216.00	\$ 58,029,085.80	\$ 175,856,121.08	\$ 401,102,422.88



**Revenue and Expense Budget-to-Actual by Category
Month Ended April 30, 2023
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	\$ 787,981.66	\$ 14,323,162.56	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,700,000.00	\$ 3,376,837.44
Meter Charges	829,748.00	8,154,393.29	9,785,000.00	-	-	-	-	-	-	9,785,000.00	1,630,606.71
Penalties	46,023.34	484,192.07	468,000.00	4,353.47	50,655.72	60,000.00	-	-	-	528,000.00	(6,847.79)
Wastewater System Charges	-	-	-	478,903.89	4,666,048.66	5,621,000.00	-	-	-	5,621,000.00	954,951.34
Wastewater Treatment Charges	-	-	-	-	-	-	823,016.78	8,385,278.28	9,851,000.00	9,851,000.00	1,465,721.72
Other Operating Revenue	166,136.80	1,273,464.36	442,000.00	145,799.73	895,282.43	100,000.00	-	-	-	542,000.00	(1,626,746.79)
Non Operating Revenue	105,773.75	317,809.10	120,000.00	-	26,849.37	5,000.00	-	-	-	125,000.00	(219,658.47)
Gain or Loss on Disposition	23,668.75	23,668.75	-	6,464.57	6,464.57	-	-	-	-	-	(30,133.32)
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	1,959,332.30	24,576,690.13	28,515,000.00	635,521.66	5,645,300.75	5,786,000.00	823,016.78	8,385,278.28	9,851,000.00	44,152,000.00	5,544,730.84
Expense by Category											
Labor	491,182.41	4,283,989.34	5,554,900.00	117,299.05	1,182,031.96	1,602,200.00	(56,886.31)	410,989.15	530,900.00	7,688,000.00	1,810,989.55
Temporary Labor	15,084.12	32,002.48	21,000.00	1,026.56	13,715.37	9,000.00	(12,688.79)	-	-	30,000.00	(15,717.85)
Benefits	193,672.66	2,254,844.63	2,774,800.00	38,619.72	549,234.90	808,200.00	(45,556.98)	237,780.20	333,000.00	3,916,000.00	874,140.27
Contract Services	384,222.26	3,001,991.90	4,985,100.00	77,070.00	1,138,683.14	1,700,000.00	464,469.46	7,385,450.79	8,504,400.00	15,189,500.00	3,663,374.17
Professional Development	6,697.56	182,431.13	256,600.00	1,629.52	62,397.00	96,600.00	(515.87)	181.27	12,300.00	365,500.00	120,490.60
Overtime	42,071.51	403,586.99	374,600.00	4,466.27	38,699.21	26,200.00	(3,377.96)	7,023.57	11,200.00	412,000.00	(37,309.77)
Materials and Supplies	127,683.71	1,586,624.83	1,640,400.00	1,748.50	87,435.72	110,000.00	1,318.74	59,211.56	119,600.00	1,870,000.00	136,727.89
Utilities	252,321.67	3,137,020.20	3,816,300.00	13,685.23	150,559.80	70,100.00	(18,012.42)	242,836.62	327,600.00	4,214,000.00	683,583.38
Temporary Labor	15,084.12	32,002.48	21,000.00	1,026.56	13,715.37	9,000.00	(12,688.79)	-	-	30,000.00	(15,717.85)
Other	5,359.75	1,214,109.41	956,300.00	2,284.49	358,362.55	288,700.00	(3.00)	8,811.29	12,000.00	1,257,000.00	(324,283.25)
Standby	2,648.00	30,733.00	33,000.00	112.00	1,515.92	2,000.00	-	-	-	35,000.00	2,751.08
Water Supply	-	411,251.50	486,000.00	-	-	-	-	-	-	486,000.00	74,748.50
Debt Service	-	1,749,715.68	3,080,000.00	-	224,894.00	274,000.00	-	-	-	3,354,000.00	1,379,390.32
Capital Improvement	314,212.73	4,597,602.24	5,075,000.00	(5,555.00)	468,124.91	315,000.00	-	-	-	5,390,000.00	324,272.85
Capital Outlay	62,504.40	297,900.41	640,000.00	124,013.69	230,358.93	475,000.00	-	-	-	1,115,000.00	586,740.66
Accounting Income Add back	(314,212.73)	(6,023,363.71)	-	5,555.00	(643,124.91)	-	-	-	-	-	6,666,488.62
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	(1,200,000.00)	-	-	-	-	-	-	(1,200,000.00)	(1,200,000.00)
Expense Total:	1,598,532.17	17,192,442.51	28,515,000.00	382,981.59	3,876,603.87	5,786,000.00	316,058.08	8,352,284.45	9,851,000.00	44,152,000.00	14,730,669.17
Total Surplus (Deficit):	\$ 360,800.13	\$ 7,384,247.62	\$ -	\$ 252,540.07	\$ 1,768,696.88	\$ -	\$ 506,958.70	\$ 32,993.83	\$ -	\$ -	\$ (9,185,938.33)



**Revenue and Expense Budget-to-Actual by Program
Month Ended April 30, 2023
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	\$ 787,981.66	\$ 14,323,162.56	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,700,000.00	\$ 3,376,837.44
Meter Charges	829,748.00	8,154,393.29	9,785,000.00	-	-	-	-	-	-	-	1,630,606.71
Penalties	46,023.34	484,192.07	468,000.00	4,353.47	50,655.72	60,000.00	-	-	-	528,000.00	(6,847.79)
Wastewater System Charges	-	-	-	478,903.89	4,666,048.66	5,621,000.00	-	-	-	5,621,000.00	954,951.34
Wastewater Treatment Charges	-	-	-	-	-	-	823,016.78	8,385,278.28	9,851,000.00	9,851,000.00	1,465,721.72
Other Operating Revenue	166,136.80	1,273,464.36	442,000.00	145,799.73	895,282.43	100,000.00	-	-	-	542,000.00	(1,626,746.79)
Non Operating Revenue	105,273.25	317,809.10	120,000.00	-	26,849.37	5,000.00	-	-	-	125,000.00	(219,658.47)
Revenue Total:	1,959,332.30	24,576,690.13	28,515,000.00	635,521.66	5,645,300.75	5,786,000.00	823,016.78	8,385,278.28	9,851,000.00	44,152,000.00	5,544,730.84
1000 - Board of Directors	11,827.80	188,833.79	275,800.00	4,781.50	79,037.22	118,200.00	-	-	-	394,000.00	126,128.99
2000 - General Administration	50,121.67	699,899.14	905,800.00	20,161.47	289,983.66	388,200.00	-	-	-	1,294,000.00	304,117.20
2100 - Human Resources	33,351.74	1,609,181.80	1,418,900.00	14,293.60	528,114.56	486,100.00	-	8,811.29	12,000.00	1,917,000.00	(229,107.65)
2200 - Public Affairs	43,994.77	777,878.50	1,104,600.00	18,795.71	416,879.03	473,400.00	-	-	-	1,578,000.00	383,242.47
2300 - Conservation	24,176.38	370,768.81	862,000.00	-	-	-	-	-	-	862,000.00	491,231.19
3000 - Finance	42,714.70	574,371.48	819,700.00	18,248.62	245,741.66	451,300.00	-	-	-	1,271,000.00	450,886.86
3200 - Information Technology	65,444.21	658,266.62	940,800.00	28,047.46	285,511.36	403,200.00	-	-	-	1,344,000.00	400,222.02
3300 - Customer Service	515,651.64	1,062,024.45	1,048,000.00	48,466.37	453,070.20	698,500.00	(402,537.36)	-	-	1,746,500.00	231,405.35
3400 - Meter Service	17,207.01	197,863.82	270,000.00	-	747.25	-	-	-	-	270,000.00	71,388.93
4000 - Engineering	30,817.95	441,865.78	841,300.00	13,181.83	197,893.93	382,700.00	-	-	-	1,224,000.00	584,240.29
5000 - Water Production	280,850.17	4,283,961.61	5,657,000.00	-	-	-	-	-	-	5,657,000.00	1,373,038.39
5100 - Water Treatment	40,650.67	876,815.64	1,090,000.00	-	-	-	-	-	-	1,090,000.00	213,184.36
5200 - Water Quality	24,256.02	345,007.02	507,000.00	-	-	-	-	-	-	507,000.00	161,992.98
6000 - Field Maintenance Administration	26,325.81	302,512.33	392,700.00	2,814.15	35,649.41	48,300.00	-	-	-	441,000.00	102,838.26
6100 - Water Maintenance	232,701.82	2,802,736.79	3,017,000.00	-	-	-	-	-	-	3,017,000.00	214,263.21
6200 - Wastewater Maintenance	-	-	-	67,590.64	705,653.71	880,000.00	-	-	-	880,000.00	174,346.29
6300 - Water Reclamation	-	-	-	-	-	-	675,016.21	7,721,351.69	9,111,000.00	9,111,000.00	1,389,648.31
7000 - Facilities Maintenance	46,282.96	833,065.51	1,088,500.00	18,947.28	278,560.01	322,000.00	43,579.23	622,121.47	728,000.00	2,138,500.00	404,753.01
7100 - Fleet Maintenance	49,652.45	545,534.80	680,900.00	3,639.27	79,508.94	70,100.00	-	-	-	751,000.00	125,956.26
8000 - Capital	62,504.40	621,854.62	7,595,000.00	124,013.69	280,252.93	1,064,000.00	-	-	-	8,659,000.00	7,756,892.45
Expense Total:	1,598,532.17	17,192,442.51	28,515,000.00	382,981.59	3,876,603.87	5,786,000.00	316,058.08	8,352,284.45	9,851,000.00	44,152,000.00	14,730,669.17
Total Surplus (Deficit):	\$ 360,800.13	\$ 7,384,247.62	\$ -	\$ 252,540.07	\$ 1,768,696.88	\$ -	\$ 506,958.70	\$ 32,993.83	\$ -	\$ -	\$ (9,185,938.33)



**Program Expense Detail Budget-to-Actual
Month Ended April 30, 2023
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	\$ 787,981.66	\$ 14,323,162.56	\$ 17,700,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,700,000.00	\$ 3,376,837.44	
Meter Charges	829,748.00	8,154,393.29	9,785,000.00	-	-	-	-	-	-	9,785,000.00	1,630,606.71	
Penalties	46,023.34	484,192.07	468,000.00	4,353.47	50,655.72	60,000.00	-	-	-	528,000.00	(6,847.79)	
Wastewater System Charges	-	-	-	478,903.89	4,666,048.66	5,621,000.00	-	-	-	5,621,000.00	954,951.34	
Wastewater Treatment Charges	-	-	-	-	-	-	823,016.78	8,385,278.28	9,851,000.00	9,851,000.00	1,465,721.72	
Other Operating Revenue	166,136.80	1,273,464.36	442,000.00	145,799.73	895,282.43	100,000.00	-	-	-	542,000.00	(1,626,746.79)	
Non Operating Revenue	105,773.75	317,809.10	120,000.00	-	26,849.37	5,000.00	-	-	-	125,000.00	(219,658.47)	
Gain or Loss on Disposition	23,668.75	23,668.75	-	6,464.57	6,464.57	-	-	-	-	-	(30,133.32)	
Benefits	-	-	-	-	-	-	-	-	-	-	-	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total:	1,959,332.30	24,576,690.13	28,515,000.00	635,521.66	5,645,300.75	5,786,000.00	823,016.78	8,385,278.28	9,851,000.00	44,152,000.00	5,544,730.84	
Program: 1000 - Board of Directors												
Labor	\$ 6,930.00	\$ 64,260.00	\$ 94,500.00	\$ 2,970.00	\$ 27,540.00	\$ 40,500.00	\$ -	\$ -	\$ -	\$ 135,000.00	\$ 43,200.00	
Benefits	4,157.55	41,620.84	61,600.00	1,781.80	17,837.35	26,400.00	-	-	-	88,000.00	28,541.81	
Materials and Supplies	-	-	1,400.00	-	-	600.00	-	-	-	2,000.00	2,000.00	
Contract Services	-	70,000.00	100,800.00	-	30,000.00	43,200.00	-	-	-	144,000.00	44,000.00	
Professional Development	740.25	12,952.95	17,500.00	29.70	3,659.87	7,500.00	-	-	-	25,000.00	8,387.18	
Program: 1000 - Board of Directors Total:	11,827.80	188,833.79	275,800.00	4,781.50	79,037.22	118,200.00	-	-	-	394,000.00	126,128.99	
Program: 2000 - General Administration												
Labor	29,156.75	287,148.90	367,500.00	12,218.06	122,672.11	157,500.00	-	-	-	525,000.00	115,178.99	
Temporary Labor	-	-	21,000.00	-	-	9,000.00	-	-	-	30,000.00	30,000.00	
Overtime	143.23	1,146.57	2,800.00	61.39	491.36	1,200.00	-	-	-	4,000.00	2,362.07	
Benefits	10,401.63	180,935.84	181,300.00	3,416.28	67,962.57	77,700.00	-	-	-	259,000.00	10,101.59	
Materials and Supplies	96.18	1,101.94	4,900.00	41.23	472.24	2,100.00	-	-	-	7,000.00	5,425.82	
Contract Services	10,206.20	155,084.50	221,200.00	4,374.08	66,464.80	95,100.00	-	-	-	316,300.00	94,750.70	
Utilities	116.63	1,024.94	4,200.00	49.98	439.24	1,500.00	-	-	-	5,700.00	4,235.82	
Professional Development	1.05	73,456.45	102,900.00	0.45	31,481.34	44,100.00	-	-	-	147,000.00	42,062.21	
Program: 2000 - General Administration Total:	50,121.67	699,899.14	905,800.00	20,161.47	289,983.66	388,200.00	-	-	-	1,294,000.00	304,117.20	
Program: 2100 - Human Resources												
Labor	15,756.72	158,903.70	214,900.00	6,752.88	67,823.97	92,100.00	-	-	-	307,000.00	80,272.33	
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-	
Overtime	60.33	1,265.14	2,100.00	25.86	528.32	900.00	-	-	-	3,000.00	1,206.54	
Benefits	4,569.45	124,375.05	123,900.00	1,958.33	52,945.87	53,100.00	-	-	-	177,000.00	(320.92)	
Materials and Supplies	41.78	1,261.84	4,900.00	17.90	540.77	2,100.00	-	-	-	7,000.00	5,197.39	
Contract Services	3,821.22	78,574.67	77,000.00	1,637.67	31,986.32	33,300.00	-	-	-	110,300.00	(260.99)	
Utilities	40.45	403.05	700.00	17.34	172.74	-	-	-	-	700.00	124.21	
Professional Development	3,731.88	36,978.40	42,700.00	1,599.37	15,804.94	18,300.00	-	-	-	61,000.00	8,216.66	
Other	5,329.91	1,207,419.95	952,700.00	2,284.25	358,311.63	286,300.00	-	8,811.29	12,000.00	1,251,000.00	(323,542.87)	
Program: 2100 - Human Resources Total:	33,351.74	1,609,181.80	1,418,900.00	14,293.60	528,114.56	486,100.00	-	8,811.29	12,000.00	1,917,000.00	(229,107.65)	
Program: 2200 - Public Affairs												
Labor	33,397.58	357,203.20	412,300.00	14,313.26	153,087.03	176,700.00	-	-	-	589,000.00	78,709.77	
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-	
Overtime	297.54	5,676.78	11,900.00	127.52	2,432.91	5,100.00	-	-	-	17,000.00	8,890.31	
Benefits	9,597.69	143,273.27	170,100.00	4,054.09	61,342.83	72,900.00	-	-	-	243,000.00	38,383.90	
Materials and Supplies	-	75,900.73	56,000.00	-	29,041.46	24,000.00	-	-	-	80,000.00	(24,942.19)	
Contract Services	-	172,285.01	407,400.00	-	153,979.42	185,100.00	-	-	-	592,500.00	266,235.57	
Utilities	701.96	12,027.30	26,600.00	300.84	12,061.56	900.00	-	-	-	27,500.00	3,411.14	
Professional Development	-	11,512.21	20,300.00	-	4,933.82	8,700.00	-	-	-	29,000.00	12,553.97	
Program: 2200 - Public Affairs Total:	43,994.77	777,878.50	1,104,600.00	18,795.71	416,879.03	473,400.00	-	-	-	1,578,000.00	383,242.47	
Program: 2300 - Conservation												
Labor	7,921.60	84,744.70	107,000.00	-	-	-	-	-	-	107,000.00	22,255.30	
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-	
Overtime	1,076.85	3,898.92	7,000.00	-	-	-	-	-	-	7,000.00	3,101.08	
Benefits	2,821.09	27,316.83	40,000.00	-	-	-	-	-	-	40,000.00	12,683.17	
Materials and Supplies	12,324.50	74,361.09	223,000.00	-	-	-	-	-	-	223,000.00	148,638.91	
Contract Services	-	156,827.09	442,000.00	-	-	-	-	-	-	442,000.00	285,172.91	
Utilities	32.34	15,923.74	26,000.00	-	-	-	-	-	-	26,000.00	10,076.26	
Professional Development	-	7,696.44	17,000.00	-	-	-	-	-	-	17,000.00	9,303.56	
Program: 2300 - Conservation Total:	24,176.38	370,768.81	862,000.00	-	-	-	-	-	-	862,000.00	491,231.19	
Program: 3000 - Finance												
Labor	31,809.14	338,728.19	490,000.00	13,599.66	145,038.69	210,000.00	-	-	-	700,000.00	216,233.12	
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-	
Overtime	1,181.96	4,393.92	9,100.00	506.56	1,883.09	3,900.00	-	-	-	13,000.00	6,722.99	
Benefits	9,491.59	168,075.92	222,600.00	4,062.26	72,019.20	95,400.00	-	-	-	318,000.00	77,904.88	
Materials and Supplies	105.29	2,705.99	8,400.00	45.11	1,119.58	3,600.00	-	-	-	12,000.00	8,174.43	
Contract Services	45.00	52,426.99	80,500.00	-	22,235.22	134,500.00	-	-	-	215,000.00	140,337.79	
Utilities	81.72	1,523.56	2,800.00	35.03	652.95	1,200.00	-	-	-	4,000.00	1,823.49	
Professional Development	-	6,516.91	6,300.00	-	2,792.93	2,700.00	-	-	-	9,000.00	(309.84)	
Other	-	-	-	-	-	-	-	-	-	-	-	
Program: 3000 - Finance Total:	42,714.70	574,371.48	819,700.00	18,248.62	245,741.66	451,300.00	-	-	-	1,271,000.00	450,886.86	



**Program Expense Detail Budget-to-Actual
Month Ended April 30, 2023
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	20,280.97	209,888.42	266,000.00	8,691.83	92,928.06	114,000.00	-	-	-	380,000.00	77,183.52
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	301.39	-	-	129.17	-	-	-	-	-	(430.56)
Benefits	6,288.32	129,971.96	148,400.00	2,694.97	56,312.19	63,600.00	-	-	-	212,000.00	25,715.85
Materials and Supplies	1,120.83	42,677.61	32,200.00	480.36	18,290.45	13,800.00	-	-	-	46,000.00	(14,968.06)
Contract Services	36,905.92	260,140.65	483,700.00	15,816.80	111,300.12	207,300.00	-	-	-	691,000.00	319,559.23
Utilities	848.17	14,836.20	8,400.00	363.50	6,358.36	3,600.00	-	-	-	12,000.00	(9,194.56)
Professional Development	-	450.39	2,100.00	-	193.01	900.00	-	-	-	3,000.00	2,356.60
Program: 3200 - Information Technology Total:	65,444.21	658,266.62	940,800.00	28,047.46	285,511.36	403,200.00	-	-	-	1,344,000.00	400,222.02
Program: 3300 - Customer Service											
Labor	134,303.22	277,441.88	319,800.00	11,676.78	119,713.17	213,200.00	(107,057.37)	-	-	533,000.00	135,844.95
Temporary Labor	15,084.12	32,002.48	-	1,026.56	13,715.37	-	(12,688.79)	-	-	-	(45,717.85)
Overtime	3,923.45	8,735.86	4,200.00	233.80	3,820.69	2,800.00	(3,377.96)	-	-	7,000.00	(5,556.55)
Benefits	67,330.73	144,375.11	184,200.00	4,394.94	62,073.92	122,800.00	(57,076.05)	-	-	307,000.00	100,550.97
Materials and Supplies	1,594.33	3,382.87	4,200.00	108.38	1,449.78	2,800.00	(1,341.43)	-	-	7,000.00	2,167.35
Contract Services	235,522.77	479,496.91	459,600.00	22,953.24	205,146.42	347,200.00	(181,965.24)	-	-	806,800.00	122,156.67
Utilities	57,237.31	108,439.51	66,000.00	8,072.43	46,474.06	3,200.00	(38,401.65)	-	-	69,200.00	(85,713.57)
Professional Development	625.87	1,460.37	6,400.00	-	625.87	4,100.00	(625.87)	-	-	10,500.00	8,413.76
Other	29.84	6,689.46	3,600.00	0.24	50.92	2,400.00	(3.00)	-	-	6,000.00	(740.38)
Program: 3300 - Customer Service Total:	515,651.64	1,062,024.45	1,048,000.00	48,466.37	453,070.20	698,500.00	(402,537.36)	-	-	1,746,500.00	231,405.33
Program: 3400 - Meter Service											
Labor	12,061.82	126,767.09	164,000.00	-	447.84	-	-	-	-	164,000.00	36,785.07
Overtime	57.11	2,289.16	6,000.00	-	-	-	-	-	-	6,000.00	3,710.84
Benefits	4,956.84	66,678.26	96,000.00	-	299.41	-	-	-	-	96,000.00	29,022.33
Materials and Supplies	-	-	1,000.00	-	-	-	-	-	-	1,000.00	1,000.00
Contract Services	20.71	1,058.35	2,000.00	-	-	-	-	-	-	2,000.00	941.65
Utilities	110.53	1,070.96	1,000.00	-	-	-	-	-	-	1,000.00	(70.96)
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	17,207.01	197,863.82	270,000.00	-	747.25	-	-	-	-	270,000.00	71,388.93
Program: 4000 - Engineering											
Labor	23,146.71	296,621.07	392,600.00	9,920.03	126,604.09	175,400.00	-	-	-	568,000.00	144,774.84
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Benefits	7,058.76	68,271.90	135,100.00	3,025.03	29,344.72	57,900.00	-	-	-	193,000.00	95,383.38
Materials and Supplies	159.09	2,637.78	13,300.00	68.18	840.03	5,700.00	-	-	-	19,000.00	15,522.19
Contract Services	245.00	34,050.08	207,700.00	105.00	13,556.17	134,300.00	-	-	-	342,000.00	294,393.75
Utilities	148.39	34,740.56	80,900.00	63.59	25,980.52	100.00	-	-	-	81,000.00	20,278.92
Professional Development	60.00	5,544.39	9,600.00	-	1,568.40	8,400.00	-	-	-	18,000.00	10,887.21
Program: 4000 - Engineering Total:	30,817.95	441,865.78	841,300.00	13,181.83	197,893.93	382,700.00	-	-	-	1,224,000.00	584,240.29
Program: 5000 - Water Production											
Labor	53,998.60	608,312.29	731,000.00	-	-	-	-	-	-	731,000.00	122,687.71
Overtime	2,739.57	26,345.27	50,000.00	-	-	-	-	-	-	50,000.00	23,654.73
Standby	1,140.00	11,402.00	15,000.00	-	-	-	-	-	-	15,000.00	3,598.00
Benefits	17,689.38	316,328.04	404,000.00	-	-	-	-	-	-	404,000.00	87,671.96
Water Supply	-	411,251.50	486,000.00	-	-	-	-	-	-	486,000.00	74,748.50
Materials and Supplies	32,746.61	218,239.75	335,000.00	-	-	-	-	-	-	335,000.00	116,760.25
Contract Services	12,178.08	167,622.91	561,000.00	-	-	-	-	-	-	561,000.00	393,377.09
Utilities	159,158.93	2,509,099.51	3,064,000.00	-	-	-	-	-	-	3,064,000.00	554,900.49
Professional Development	1,199.00	15,360.34	11,000.00	-	-	-	-	-	-	11,000.00	(4,360.34)
Program: 5000 - Water Production Total:	280,850.17	4,283,961.61	5,657,000.00	-	-	-	-	-	-	5,657,000.00	1,373,038.39
Program: 5100 - Water Treatment											
Labor	20,076.80	185,739.39	261,000.00	-	-	-	-	-	-	261,000.00	75,260.61
Overtime	2,780.09	50,293.59	39,000.00	-	-	-	-	-	-	39,000.00	(11,293.59)
Benefits	5,892.23	122,295.78	159,000.00	-	-	-	-	-	-	159,000.00	36,704.22
Materials and Supplies	3,684.49	266,889.96	300,000.00	-	-	-	-	-	-	300,000.00	33,110.04
Contract Services	2,578.36	141,909.53	149,000.00	-	-	-	-	-	-	149,000.00	7,090.47
Utilities	5,638.70	109,687.39	182,000.00	-	-	-	-	-	-	182,000.00	72,312.61
Program: 5100 - Water Treatment Total:	40,650.67	876,815.64	1,090,000.00	-	-	-	-	-	-	1,090,000.00	213,184.36
Program: 5200 - Water Quality											
Labor	16,651.20	176,509.78	238,000.00	-	-	-	-	-	-	238,000.00	61,490.22
Overtime	681.03	4,086.55	12,000.00	-	-	-	-	-	-	12,000.00	7,913.45
Benefits	4,349.87	72,286.26	114,000.00	-	-	-	-	-	-	114,000.00	41,713.74
Materials and Supplies	117.40	15,507.64	20,000.00	-	-	-	-	-	-	20,000.00	4,492.36
Contract Services	2,303.38	73,255.75	115,000.00	-	-	-	-	-	-	115,000.00	41,744.25
Utilities	-	-	2,000.00	-	-	-	-	-	-	2,000.00	2,000.00
Professional Development	153.14	3,361.04	6,000.00	-	-	-	-	-	-	6,000.00	2,638.96
Program: 5200 - Water Quality Total:	24,256.02	345,007.02	507,000.00	-	-	-	-	-	-	507,000.00	161,992.98



**Program Expense Detail Budget-to-Actual
Month Ended April 30, 2023
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	16,388.05	140,952.24	180,900.00	1,807.63	17,585.22	20,100.00	-	-	-	201,000.00	42,462.54
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1,144.08	1,800.00	-	127.12	200.00	-	-	-	2,000.00	728.80
Standby	1,508.00	19,331.00	18,000.00	112.00	1,515.92	2,000.00	-	-	-	20,000.00	(846.92)
Benefits	6,146.11	104,290.27	126,000.00	661.49	11,814.48	14,000.00	-	-	-	140,000.00	23,895.25
Materials and Supplies	-	47.88	2,700.00	-	-	300.00	-	-	-	3,000.00	2,952.12
Contract Services	8.47	2,522.76	8,600.00	0.94	391.15	3,400.00	-	-	-	12,000.00	9,086.09
Utilities	2,088.81	27,082.86	43,900.00	232.09	2,878.70	7,100.00	-	-	-	51,000.00	21,038.44
Professional Development	186.37	7,141.24	10,800.00	-	1,336.82	1,200.00	-	-	-	12,000.00	3,521.94
Program: 6000 - Field Maintenance Administration Total	26,325.81	302,512.33	392,700.00	2,814.15	35,649.41	48,300.00	-	-	-	441,000.00	102,838.26
Program: 6100 - Water Maintenance											
Labor	76,784.34	867,642.67	1,153,000.00	-	-	-	-	-	-	1,153,000.00	285,357.33
Overtime	27,873.11	284,306.31	219,000.00	-	-	-	-	-	-	219,000.00	(65,306.31)
Benefits	29,894.90	466,326.42	502,000.00	-	-	-	-	-	-	502,000.00	35,673.58
Materials and Supplies	68,662.28	742,893.15	501,000.00	-	-	-	-	-	-	501,000.00	(241,893.15)
Contract Services	29,487.19	437,923.24	637,000.00	-	-	-	-	-	-	637,000.00	199,076.76
Utilities	-	3,645.00	5,000.00	-	-	-	-	-	-	5,000.00	1,355.00
Program: 6100 - Water Maintenance Total:	232,701.82	2,802,736.79	3,017,000.00	-	-	-	-	-	-	3,017,000.00	214,263.21
Program: 6200 - Wastewater Maintenance											
Labor	-	-	-	33,128.98	282,854.05	362,000.00	-	-	-	362,000.00	79,145.95
Overtime	-	-	-	3,207.60	26,955.58	9,000.00	-	-	-	9,000.00	(17,955.58)
Benefits	-	-	-	11,369.52	95,784.09	196,000.00	-	-	-	196,000.00	100,215.91
Materials and Supplies	-	-	-	-	11,703.27	36,000.00	-	-	-	36,000.00	24,296.73
Wastewater Treatment	-	-	-	-	-	7,610,000.00	-	-	-	7,610,000.00	7,610,000.00
Contract Services	-	-	-	19,884.54	288,356.72	(7,333,000.00)	-	-	-	(7,333,000.00)	(7,621,356.72)
Program: 6200 - Wastewater Maintenance Total:	-	-	-	67,590.64	705,653.71	880,000.00	-	-	-	880,000.00	174,346.29
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	33,007.71	366,079.49	470,000.00	470,000.00	103,920.51
Overtime	-	-	-	-	-	-	-	6,113.74	7,000.00	7,000.00	886.26
Standby	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	10,027.41	214,429.38	300,000.00	300,000.00	85,570.62
Materials and Supplies	-	-	-	-	-	-	-	6,339.37	107,000.00	107,000.00	100,660.63
Contract Services	-	-	-	-	-	-	618,314.15	6,976,848.35	8,136,000.00	8,136,000.00	1,159,151.65
Utilities	-	-	-	-	-	-	13,556.94	151,360.09	79,000.00	79,000.00	(72,360.09)
Professional Development	-	-	-	-	-	-	110.00	181.27	12,000.00	12,000.00	11,818.73
Program: 6300 - Water Reclamation Total:	-	-	-	-	-	-	675,016.21	7,721,351.69	9,111,000.00	9,111,000.00	1,389,648.31
Program: 7000 - Facilities Maintenance											
Labor	7,603.03	80,064.16	101,500.00	3,246.50	33,549.15	40,600.00	4,474.56	44,909.66	60,900.00	203,000.00	44,477.03
Overtime	1,317.57	10,174.40	7,000.00	329.40	2,771.05	2,800.00	-	909.83	4,200.00	14,000.00	144.72
Benefits	2,966.19	62,605.25	55,000.00	1,175.15	19,356.10	22,000.00	1,491.66	23,350.82	33,000.00	110,000.00	4,687.83
Materials and Supplies	713.56	35,567.22	37,000.00	285.41	7,531.84	8,400.00	2,660.17	52,872.19	12,600.00	58,000.00	(37,971.25)
Contract Services	25,867.80	531,494.34	795,600.00	11,394.04	180,294.10	215,500.00	28,120.55	408,602.44	368,400.00	1,379,500.00	259,109.12
Utilities	7,814.81	113,160.14	92,000.00	2,516.78	35,057.77	32,400.00	6,832.29	91,476.53	248,600.00	373,000.00	133,305.56
Professional Development	-	-	400.00	-	-	300.00	-	-	300.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	46,282.96	833,065.51	1,088,500.00	18,947.28	278,560.01	322,000.00	43,579.23	622,121.47	728,000.00	2,138,500.00	404,753.01
Program: 7100 - Fleet Maintenance											
Labor	-	55,064.14	81,900.00	-	5,903.95	9,100.00	-	-	-	91,000.00	30,031.91
Overtime	-	794.19	2,700.00	-	88.24	300.00	-	-	-	3,000.00	2,117.57
Benefits	-	14,552.49	49,500.00	-	1,613.85	5,500.00	-	-	-	55,000.00	38,833.66
Materials and Supplies	6,317.37	103,449.38	95,400.00	701.93	16,446.30	10,600.00	-	-	-	106,000.00	(13,895.68)
Contract Services	25,032.16	187,319.12	237,000.00	903.69	34,972.70	24,100.00	-	-	-	261,100.00	38,808.18
Utilities	18,302.92	184,355.48	210,800.00	2,033.65	20,483.90	20,100.00	-	-	-	230,900.00	26,060.62
Professional Development	-	-	3,600.00	-	-	400.00	-	-	-	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	49,652.45	545,534.80	680,900.00	3,639.27	79,508.94	70,100.00	-	-	-	751,000.00	125,956.26
Program: 8000 - Capital											
Debt Service	-	1,749,715.68	3,080,000.00	-	224,894.00	274,000.00	-	-	-	3,354,000.00	1,379,390.32
Capital Improvement	314,212.73	4,597,602.24	5,075,000.00	(5,555.00)	468,124.91	315,000.00	-	-	-	5,390,000.00	324,272.85
Capital Outlay	62,504.40	297,900.41	640,000.00	124,013.69	230,358.93	475,000.00	-	-	-	1,115,000.00	586,740.66
Accounting Income Add back	(314,212.73)	(6,023,363.71)	-	5,555.00	(643,124.91)	-	-	-	-	-	6,666,488.62
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	(1,200,000.00)	-	-	-	-	-	-	(1,200,000.00)	(1,200,000.00)
Program: 8000 - Capital Total:	62,504.40	621,854.62	7,595,000.00	124,013.69	280,252.93	1,064,000.00	-	-	-	8,659,000.00	7,756,892.45
Total Surplus (Deficit):	\$ 360,800.13	\$ 7,384,247.62	\$ -	\$ 252,540.07	\$ 1,768,696.88	\$ -	\$ 506,958.70	\$ 32,993.83	\$ -	\$ -	\$ (9,185,938.33)