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

	WATER	WASTEWATER	RECLAMATION	DISTRICT TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	$ 419,052.18	$ 810,891.97	$ 843,955.24	$ 2,073,899.39
Investments	13,208,941.81	2,041,397.55	-	15,250,339.36
Accounts Receivable, Net	5,362,520.63	351,017.49	667,029.83	6,380,567.95
Other Receivables	8,833,842.37	-	-	8,833,842.37
Due from Sewer Fund	2,000,000.00	-	-	2,000,000.00
Due from Reclamation Fund	-	5,000,000.00	-	5,000,000.00
Due from Other Governments	-	-	15,221,952.35	15,221,952.35
Inventory	1,415,833.94	6,721.16	-	1,422,555.10
Prepaid Expenses	721,355.65	42,012.11	-	763,367.76
Total Current Assets:	31,961,546.58	8,252,040.28	16,732,937.42	56,946,524.28
Non-Current Assets:				
Restricted Cash and Cash Equivalents	7,733,641.72	3,943,424.42	-	11,677,066.14
Capital Assets not being Depreciated	7,546,804.44	2,861,780.97	83,961.03	10,492,546.44
Capital Assets, Net	109,496,157.95	27,884,535.08	176,049,146.27	313,429,839.30
Total Non-Current Assets:	124,776,604.11	34,689,740.47	176,133,107.30	335,599,451.88
Total Assets:	156,738,150.69	42,941,780.75	192,866,044.72	392,545,976.16
Deferred Outflow Of Resources				
Deferred Charge on Refunding	553,094.33	259,347.41	-	812,441.74
Deferred Outflows - Pensions	5,825,739.90	2,496,746.10	-	8,322,486.00
Total Assets and Deferred Outflows of Resources:	**163,116,984.92**	**45,697,874.26**	**192,866,044.72**	**401,680,903.90**
Current Liabilities:				
Accounts Payable and Accrued Expenses	2,883,937.68	108,779.58	196,919.00	3,189,636.26
Due to Water Fund	-	2,000,000.00	-	2,000,000.00
Due to Sewer Fund	-	-	5,000,000.00	5,000,000.00
Accrued Payroll and Benefits	22,979.74	-	-	22,979.74
Customer Service Deposits	1,495,353.38	-	-	1,495,353.38
Construction Advances and Retentions	157,581.65	2,326.48	-	159,908.13
Accrued Interest Payable	203,649.00	24,710.75	-	228,359.75
Current Portion of Compensated Absences	305,526.87	91,983.03	35,192.47	432,702.37
Current Portion of Long-Term Debt	396,500.28	-	251,013.95	647,514.23
Total Current Liabilities:	5,465,528.60	2,227,799.84	5,483,125.42	13,176,453.86
Non-Current Liabilities:				
Compensated Absences, less current portion	486,801.47	171,815.78	141,708.18	800,325.43
Net Pension Liability	10,547,602.71	4,470,610.00	-	15,018,212.71
Long Term Debt, Less Current Portion	35,476,914.24	6,540,154.00	177,802,415.08	219,819,483.32
Other Liabilities	1,173.64	-	-	1,173.64
Total Non-Current Liabilities:	46,512,492.06	11,182,579.78	177,944,123.26	235,639,195.10
Total Liabilities:	51,978,020.66	13,410,379.62	183,427,248.68	248,815,648.96
Deferred Inflows Of Resources				
Deferred Inflows - Pensions	765,208.10	327,945.90	-	1,093,154.00
Total Liabilities and Deferred Inflows of Resources:	**52,743,228.76**	**13,738,325.52**	**183,427,248.68**	**249,908,802.96**
Equity:				
Equity	104,070,932.35	30,902,684.01	9,596,288.16	144,569,904.52
Total Beginning Equity:	**104,070,932.35**	**30,902,684.01**	**9,596,288.16**	**144,569,904.52**
Total Revenue	19,528,486.01	4,154,025.90	8,029,710.84	31,712,222.75
Total Expense	13,225,662.20	3,097,161.17	8,187,202.96	24,510,026.33
Revenues Over/Under Expenses	**6,302,823.81**	**1,056,864.73**	**(157,492.12)**	**7,202,196.42**
Total Equity and Current Surplus (Deficit):	**110,373,756.16**	**31,959,548.74**	**9,438,796.04**	**151,772,100.94**
Total Liabilities, Equity and Current Surplus (Deficit):	**$ 163,116,984.92**	**$ 45,697,874.26**	**$ 192,866,044.72**	**$ 401,680,903.90**

Revenue and Expense Budget-to-Actual by Category
Month Ended December 31, 2024
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,352,503.12	$ 11,690,976.32	$ 17,920,000.00	$ -	$ -	$ -	$ 303,117.26	$ 616,326.73	$ 1,072,000.00	$ 18,992,000.00	$ 6,684,696.95
Meter Charges	868,371.91	5,189,278.38	10,525,000.00	-	-	-	-	-	-	10,525,000.00	5,335,721.62
Penalties	32,681.82	286,529.53	416,000.00	5,373.23	33,710.73	110,000.00	-	-	60,000.00	586,000.00	265,759.74
Wastewater System Charges	-	-	-	546,894.49	3,356,361.95	6,515,000.00	-	-	-	6,515,000.00	3,158,638.05
Wastewater Treatment Charges	-	-	-	-	-	-	1,017,395.26	6,405,704.36	12,233,000.00	12,233,000.00	5,827,295.64
Other Operating Revenue	144,428.24	1,717,803.30	115,000.00	43,599.84	671,707.27	5,000.00	108,652.16	959,336.02	2,058,000.00	2,178,000.00	(1,170,846.59)
Non Operating Revenue	77,467.52	643,898.48	520,000.00	7,812.66	92,245.95	100,000.00	-	48,343.73	280,000.00	900,000.00	115,511.84
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,475,452.61**	**19,528,486.01**	**29,496,000.00**	**603,680.22**	**4,154,025.90**	**6,730,000.00**	**1,429,164.68**	**8,029,710.84**	**15,703,000.00**	**51,929,000.00**	**20,216,777.25**
Expense by Category											
Labor	533,907.14	2,799,524.30	6,534,400.00	143,709.60	783,087.49	1,826,600.00	80,698.91	443,060.99	1,071,000.00	9,432,000.00	5,406,327.22
Benefits	152,247.04	1,831,795.07	3,017,900.00	38,015.16	462,329.84	809,100.00	24,986.55	273,726.61	481,000.00	4,308,000.00	1,740,148.48
Contract Services	494,161.46	2,793,657.57	6,042,700.00	175,227.25	924,306.39	1,942,050.00	143,572.22	1,973,187.86	3,379,000.00	11,363,750.00	5,672,598.18
Professional Development	27,970.36	132,899.47	316,000.00	11,324.92	48,912.84	116,000.00	844.00	6,879.38	20,000.00	452,000.00	263,308.31
Overtime	40,588.76	273,205.80	417,400.00	1,057.57	14,863.48	26,600.00	29,695.38	161,531.99	125,000.00	569,000.00	119,398.73
Materials and Supplies	113,103.90	945,761.52	1,847,500.00	8,643.66	84,884.53	173,750.00	101,176.44	615,142.47	787,000.00	2,808,250.00	1,162,461.48
Utilities	266,446.39	1,718,412.44	4,101,900.00	42,857.99	130,116.03	301,100.00	262,254.16	1,688,953.68	1,821,000.00	6,224,000.00	2,686,517.85
Temporary Labor	(7,147.01)	9,353.08	32,900.00	(3,063.01)	4,008.50	14,100.00	9,655.90	12,588.76	-	47,000.00	21,049.66
Other	11,378.01	1,810,474.66	1,939,300.00	3,064.85	539,874.24	794,700.00	-	-	-	2,734,000.00	383,651.10
Standby	8,005.00	38,321.28	65,000.00	508.67	2,003.49	2,000.00	6,584.17	37,145.22	55,000.00	122,000.00	44,530.01
Water Supply	137,969.24	137,969.24	833,000.00	-	-	-	-	-	-	833,000.00	695,030.76
Debt Service	-	407,298.00	2,662,000.00	-	48,852.75	482,000.00	2,958,548.44	2,958,548.44	7,731,000.00	10,875,000.00	7,460,300.81
Capital Improvement	28,391.69	289,250.74	558,000.00	-	-	-	-	-	150,000.00	708,000.00	418,749.26
Capital Outlay	36,149.35	326,989.77	1,128,000.00	7,500.00	53,921.59	242,000.00	-	16,437.56	83,000.00	1,453,000.00	1,055,651.08
Accounting Income Add back	(28,391.69)	(289,250.74)	-	-	-	-	-	-	-	-	289,250.74
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Expense Total:	**1,814,779.64**	**13,225,662.20**	**29,496,000.00**	**428,846.66**	**3,097,161.17**	**6,730,000.00**	**3,618,016.17**	**8,187,202.96**	**15,703,000.00**	**51,929,000.00**	**27,418,973.67**
Total Surplus (Deficit):	**$ 660,672.97**	**$ 6,302,823.81**	**$ -**	**$ 174,833.56**	**$ 1,056,864.73**	**$ -**	**$ (2,188,851.49)**	**$ (157,492.12)**	**$ -**	**$ -**	**$ (7,202,196.42)**

Revenue and Expense Budget-to-Actual by Program
Month Ended December 31, 2024
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,352,503.12	$ 11,690,976.32	$ 17,920,000.00	$ -	$ -	$ -	$ 303,117.26	$ 616,326.73	$ 1,072,000.00	$ 18,992,000.00	$ 6,684,696.95
Meter Charges	868,371.91	5,189,278.38	10,525,000.00	-	-	-	-	-	-	10,525,000.00	5,335,721.62
Penalties	32,681.82	286,529.53	416,000.00	5,373.23	33,710.73	110,000.00	-	-	60,000.00	586,000.00	265,759.74
Wastewater System Charges	-	-	-	546,894.49	3,356,361.95	6,515,000.00	-	-	-	6,515,000.00	3,158,638.05
Wastewater Treatment Charges	-	-	-	-	-	-	1,017,395.26	6,405,704.36	12,233,000.00	12,233,000.00	5,827,295.64
Other Operating Revenue	144,428.24	1,717,803.30	115,000.00	43,599.84	671,707.27	5,000.00	108,652.16	959,336.02	2,058,000.00	2,178,000.00	(1,170,846.59)
Non Operating Revenue	77,467.52	643,898.48	520,000.00	7,812.66	92,245.95	100,000.00	-	48,343.73	280,000.00	900,000.00	115,511.84
Benefits	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,475,452.61**	**19,528,486.01**	**29,496,000.00**	**603,680.22**	**4,154,025.90**	**6,730,000.00**	**1,429,164.68**	**8,029,710.84**	**15,703,000.00**	**51,929,000.00**	**20,216,777.25**
1000 - Governing Board	9,669.53	87,146.30	228,200.00	4,120.72	36,004.56	97,800.00	-	-	-	326,000.00	202,849.14
2000 - General Administration	73,070.52	454,038.16	911,400.00	30,260.34	189,310.08	390,600.00	-	-	-	1,302,000.00	658,651.76
2100 - Human Resources	52,034.32	2,042,682.04	2,530,500.00	22,300.36	658,514.97	1,084,500.00	-	-	-	3,615,000.00	913,802.99
2200 - Public Affairs	91,374.27	408,740.89	1,059,100.00	28,449.60	155,674.16	453,900.00	-	-	-	1,513,000.00	948,584.95
2300 - Conservation	23,449.44	240,289.26	651,000.00	-	-	-	-	-	-	651,000.00	410,710.74
3000 - Finance & Accounting	63,912.87	508,419.05	978,250.00	26,716.53	217,564.61	419,250.00	-	-	-	1,397,500.00	671,516.34
3200 - Information Technology	69,925.48	721,063.19	1,323,700.00	29,533.25	308,592.00	567,300.00	-	-	-	1,891,000.00	861,344.81
3300 - Customer Service	153,132.77	817,968.31	1,548,400.00	65,928.66	348,264.80	663,600.00	-	-	-	2,212,000.00	1,045,766.89
3400 - Meter Services	22,259.72	151,352.98	304,000.00	-	-	-	-	-	-	304,000.00	152,647.02
4000 - Engineering	48,670.33	286,287.68	924,700.00	40,319.15	134,871.49	396,300.00	-	-	-	1,321,000.00	899,840.83
5000 - Water Production	572,660.19	2,540,423.01	6,185,000.00	-	-	-	-	-	-	6,185,000.00	3,644,576.99
5100 - Water Treatment	92,037.78	711,262.14	1,629,000.00	-	-	-	-	-	-	1,629,000.00	917,737.86
5200 - Water Quality	23,886.42	255,364.14	605,000.00	-	-	-	-	-	-	605,000.00	349,635.86
6000 - Maintenance Administration	31,292.62	201,073.59	396,900.00	4,103.19	23,960.69	44,100.00	-	-	-	441,000.00	215,965.72
6100 - Water Maintenance	292,435.26	1,800,128.63	3,711,250.00	-	-	-	-	-	-	3,711,250.00	1,911,121.37
6200 - Wastewater Collection	-	-	-	107,277.91	430,287.30	962,250.00	-	-	-	962,250.00	531,962.70
6300 - Water Reclamation	-	-	-	-	-	-	659,467.73	5,212,216.96	7,739,000.00	7,739,000.00	2,526,783.04
7000 - Facilities Maintenance	108,802.33	954,911.71	1,527,400.00	41,191.25	358,775.09	654,600.00	-	-	-	2,182,000.00	868,313.20
7100 - Fleet Maintenance	50,016.44	310,223.35	634,200.00	21,145.70	132,567.08	271,800.00	-	-	-	906,000.00	463,209.57
8000 - Capital	36,149.35	734,287.77	4,348,000.00	7,500.00	102,774.34	724,000.00	2,958,548.44	2,974,986.00	7,964,000.00	13,036,000.00	9,223,951.89
Total Surplus (Deficit):	**$ 660,672.97**	**$ 6,302,823.81**	**$ -**	**$ 174,833.56**	**$ 1,056,864.73**	**$ -**	**$ (2,188,851.49)**	**$ (157,492.12)**	**$ -**	**$ -**	**$ (7,202,196.42)**

EAST VALLEY WATER DISTRICT

Program Expense Detail Budget-to-Actual
Month Ended December 31, 2024
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Revenue											
Water Sales	$ 1,352,503.12	$ 11,690,976.32	$ 17,920,000.00	$ -	$ -	$ -	$ 303,117.26	$ 616,326.73	$ 1,072,000.00	$ 18,992,000.00	$ 6,684,696.95
Meter Charges	868,371.91	5,189,278.38	10,525,000.00	-	-	-	-	-	-	10,525,000.00	5,335,721.62
Penalties	32,681.82	286,529.53	416,000.00	5,373.23	33,710.73	110,000.00	-	-	60,000.00	586,000.00	265,759.74
Wastewater System Charges	-	-	-	546,894.49	3,356,361.95	6,515,000.00	-	-	-	6,515,000.00	3,158,638.05
Wastewater Treatment Charges	-	-	-	-	-	-	1,017,395.26	6,405,704.36	12,233,000.00	12,233,000.00	5,827,295.64
Other Operating Revenue	144,428.24	1,717,803.30	115,000.00	43,599.84	671,707.27	5,000.00	108,652.16	959,336.02	2,058,000.00	2,178,000.00	(1,170,846.59)
Non Operating Revenue	77,467.52	643,898.48	520,000.00	7,812.66	92,245.95	100,000.00	-	48,343.73	280,000.00	900,000.00	115,511.84
Gain or Loss on Disposition	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Revenue Total:	**2,475,452.61**	**19,528,486.01**	**29,496,000.00**	**603,680.22**	**4,154,025.90**	**6,730,000.00**	**1,429,164.68**	**8,029,710.84**	**15,703,000.00**	**51,929,000.00**	**20,216,777.25**
Program: 1000 - Governing Board											
Labor	$ 5,556.54	$ 41,202.85	$ 99,400.00	$ 2,381.38	$ 17,658.33	$ 42,600.00	$ -	$ -	$ -	$ 142,000.00	$ 83,138.82
Benefits	4,121.28	33,778.64	63,000.00	1,766.26	14,476.52	27,000.00	-	-	-	90,000.00	41,744.84
Materials and Supplies	-	-	2,100.00	-	-	900.00	-	-	-	3,000.00	3,000.00
Contract Services	-	2,642.65	39,200.00	-	1,118.25	16,800.00	-	-	-	56,000.00	52,239.10
Professional Development	(8.29)	9,522.16	24,500.00	(26.92)	2,751.46	10,500.00	-	-	-	35,000.00	22,726.38
Program: 1000 - Governing Board Total:	**9,669.53**	**87,146.30**	**228,200.00**	**4,120.72**	**36,004.56**	**97,800.00**	**-**	**-**	**-**	**326,000.00**	**202,849.14**
Program: 2000 - General Administration											
Labor	33,732.88	211,480.31	434,700.00	14,456.92	90,634.18	186,300.00	-	-	-	621,000.00	318,885.51
Temporary Labor	1,987.99	9,353.08	21,000.00	851.99	4,008.50	9,000.00	-	-	-	30,000.00	16,638.42
Overtime	133.72	1,316.90	2,800.00	57.31	564.38	1,200.00	-	-	-	4,000.00	2,118.72
Benefits	8,513.19	114,723.74	186,900.00	2,592.95	43,889.83	80,100.00	-	-	-	267,000.00	108,386.43
Materials and Supplies	-	444.48	4,200.00	-	190.47	1,800.00	-	-	-	6,000.00	5,365.05
Contract Services	13,401.50	59,575.51	151,200.00	5,743.50	25,532.36	64,800.00	-	-	-	216,000.00	130,892.13
Utilities	99.83	1,368.50	2,800.00	42.78	586.51	1,200.00	-	-	-	4,000.00	2,044.99
Professional Development	15,201.41	55,775.64	107,800.00	6,514.89	23,903.85	46,200.00	-	-	-	154,000.00	74,320.51
Program: 2000 - General Administration Total:	**73,070.52**	**454,038.16**	**911,400.00**	**30,260.34**	**189,310.08**	**390,600.00**	**-**	**-**	**-**	**1,302,000.00**	**658,651.76**
Program: 2100 - Human Resources											
Labor	19,587.74	109,384.25	247,100.00	8,394.75	46,878.91	105,900.00	-	-	-	353,000.00	196,736.84
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	649.94	2,100.00	-	278.55	900.00	-	-	-	3,000.00	2,071.51
Benefits	5,372.15	99,740.13	149,800.00	2,302.30	42,713.57	64,200.00	-	-	-	214,000.00	71,546.30
Materials and Supplies	86.88	442.15	3,500.00	37.23	189.48	1,500.00	-	-	-	5,000.00	4,368.37
Contract Services	14,596.47	51,483.22	235,200.00	6,255.63	22,064.24	100,800.00	-	-	-	336,000.00	262,452.54
Utilities	55.71	393.11	1,400.00	23.87	168.46	600.00	-	-	-	2,000.00	1,438.43
Professional Development	5,184.07	20,225.05	41,300.00	2,221.73	6,347.52	17,700.00	-	-	-	59,000.00	32,427.43
Other	7,151.30	1,760,364.19	1,850,100.00	3,064.85	539,874.24	792,900.00	-	-	-	2,643,000.00	342,761.57
Program: 2100 - Human Resources Total:	**52,034.32**	**2,042,682.04**	**2,530,500.00**	**22,300.36**	**658,514.97**	**1,084,500.00**	**-**	**-**	**-**	**3,615,000.00**	**913,802.99**
Program: 2200 - Public Affairs											
Labor	23,925.53	133,803.08	361,900.00	10,468.07	57,558.52	155,100.00	-	-	-	517,000.00	325,638.40
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	613.21	3,686.95	11,900.00	262.82	1,580.12	5,100.00	-	-	-	17,000.00	11,732.93
Benefits	4,872.38	56,154.03	107,100.00	2,091.10	24,067.94	45,900.00	-	-	-	153,000.00	72,778.03
Materials and Supplies	1,602.45	11,217.30	67,200.00	686.77	4,807.42	28,800.00	-	-	-	96,000.00	79,975.28
Contract Services	56,937.52	186,823.08	443,100.00	13,473.77	60,350.25	189,900.00	-	-	-	633,000.00	385,826.67
Utilities	180.11	1,534.18	24,500.00	77.19	657.50	10,500.00	-	-	-	35,000.00	32,808.32
Professional Development	3,243.07	15,522.27	43,400.00	1,389.88	6,652.41	18,600.00	-	-	-	62,000.00	39,825.32
Program: 2200 - Public Affairs Total:	**91,374.27**	**408,740.89**	**1,059,100.00**	**28,449.60**	**155,674.16**	**453,900.00**	**-**	**-**	**-**	**1,513,000.00**	**948,584.95**
Program: 2300 - Conservation											
Labor	9,934.40	54,606.40	123,000.00	-	-	-	-	-	-	123,000.00	68,393.60
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	418.80	2,889.72	7,000.00	-	-	-	-	-	-	7,000.00	4,110.28
Benefits	3,029.88	18,956.19	44,000.00	-	-	-	-	-	-	44,000.00	25,043.81
Materials and Supplies	11.19	27,584.97	63,000.00	-	-	-	-	-	-	63,000.00	35,415.03
Contract Services	5,375.68	74,207.04	291,000.00	-	-	-	-	-	-	291,000.00	216,792.96
Utilities	46.57	8,028.93	26,000.00	-	-	-	-	-	-	26,000.00	17,971.07
Professional Development	419.97	3,649.19	12,000.00	-	-	-	-	-	-	12,000.00	8,350.81
Other	4,212.95	50,366.82	85,000.00	-	-	-	-	-	-	85,000.00	34,633.18
Program: 2300 - Conservation Total:	**23,449.44**	**240,289.26**	**651,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**651,000.00**	**410,710.74**
Program: 3000 - Finance & Accounting											
Labor	45,501.62	253,355.40	576,100.00	19,072.18	108,152.42	246,900.00	-	-	-	823,000.00	461,492.18
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	332.17	3,876.41	9,100.00	142.36	1,661.29	3,900.00	-	-	-	13,000.00	7,462.30
Benefits	12,540.03	164,743.97	268,100.00	5,368.05	72,115.57	114,900.00	-	-	-	383,000.00	146,140.46
Materials and Supplies	2,078.43	4,764.99	4,200.00	890.75	2,042.08	1,800.00	-	-	-	6,000.00	(807.07)
Contract Services	2,491.57	70,807.45	97,650.00	827.89	28,934.31	41,850.00	-	-	-	139,500.00	39,758.24
Utilities	102.32	677.46	2,800.00	43.85	290.35	1,200.00	-	-	-	4,000.00	3,032.19
Professional Development	866.73	10,193.37	20,300.00	371.45	4,368.59	8,700.00	-	-	-	29,000.00	14,438.04
Other	-	-	-	-	-	-	-	-	-	-	-
Program: 3000 - Finance & Accounting Total:	**63,912.87**	**508,419.05**	**978,250.00**	**26,716.53**	**217,564.61**	**419,250.00**	**-**	**-**	**-**	**1,397,500.00**	**671,516.34**

Program Expense Detail Budget-to-Actual
Month Ended December 31, 2024
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Program: 3200 - Information Technology											
Labor	36,909.71	152,583.28	340,900.00	15,389.89	64,964.32	146,100.00	-	-	-	487,000.00	269,452.40
Temporary Labor	(9,135.00)	-	11,900.00	(3,915.00)	-	5,100.00	-	-	-	17,000.00	17,000.00
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	8,780.91	143,816.18	196,000.00	3,756.99	61,628.95	84,000.00	-	-	-	280,000.00	74,554.87
Materials and Supplies	5,071.54	35,744.68	59,500.00	2,173.49	15,319.08	25,500.00	-	-	-	85,000.00	33,936.24
Contract Services	26,443.91	381,554.18	703,500.00	11,333.13	163,523.27	301,500.00	-	-	-	1,005,000.00	459,922.55
Utilities	1,854.41	7,277.37	8,400.00	794.75	3,118.88	3,600.00	-	-	-	12,000.00	1,603.75
Professional Development	-	87.50	3,500.00	-	37.50	1,500.00	-	-	-	5,000.00	4,875.00
Program: 3200 - Information Technology Total:	**69,925.48**	**721,063.19**	**1,323,700.00**	**29,533.25**	**308,592.00**	**567,300.00**	**-**	**-**	**-**	**1,891,000.00**	**861,344.81**
Program: 3300 - Customer Service											
Labor	40,929.12	214,608.75	480,200.00	18,312.51	92,746.38	205,800.00	-	-	-	686,000.00	378,644.87
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	415.86	2,901.58	4,900.00	178.21	1,243.50	2,100.00	-	-	-	7,000.00	2,854.92
Benefits	11,974.33	137,176.35	227,500.00	5,142.72	58,798.99	97,500.00	-	-	-	325,000.00	129,024.66
Materials and Supplies	80.38	590.74	4,900.00	34.45	253.18	2,100.00	-	-	-	7,000.00	6,156.08
Contract Services	74,332.15	389,996.95	702,800.00	31,856.63	167,141.54	301,200.00	-	-	-	1,004,000.00	446,861.51
Utilities	25,055.89	67,292.44	112,700.00	10,262.16	27,468.78	48,300.00	-	-	-	161,000.00	66,238.78
Professional Development	331.28	1,429.00	11,200.00	141.98	612.43	4,800.00	-	-	-	16,000.00	13,958.57
Other	13.76	3,972.50	4,200.00	-	-	1,800.00	-	-	-	6,000.00	2,027.50
Program: 3300 - Customer Service Total:	**153,132.77**	**817,968.31**	**1,548,400.00**	**65,928.66**	**348,264.80**	**663,600.00**	**-**	**-**	**-**	**2,212,000.00**	**1,045,766.89**
Program: 3400 - Meter Services											
Labor	16,418.00	82,258.01	181,000.00	-	-	-	-	-	-	181,000.00	98,741.99
Overtime	-	1,573.99	6,000.00	-	-	-	-	-	-	6,000.00	4,426.01
Benefits	5,545.53	59,701.66	104,000.00	-	-	-	-	-	-	104,000.00	44,298.34
Materials and Supplies	-	-	4,000.00	-	-	-	-	-	-	4,000.00	4,000.00
Contract Services	168.48	6,390.41	7,000.00	-	-	-	-	-	-	7,000.00	609.59
Utilities	127.71	1,428.91	2,000.00	-	-	-	-	-	-	2,000.00	571.09
Professional Development	-	-	-	-	-	-	-	-	-	-	-
Program: 3400 - Meter Services Total:	**22,259.72**	**151,352.98**	**304,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**304,000.00**	**152,647.02**
Program: 4000 - Engineering											
Labor	34,941.02	196,013.19	460,600.00	14,546.18	83,577.15	197,400.00	-	-	-	658,000.00	378,409.66
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-	-
Benefits	6,632.98	45,184.70	107,800.00	2,836.37	19,378.18	46,200.00	-	-	-	154,000.00	89,437.12
Materials and Supplies	-	180.36	4,200.00	-	77.30	1,800.00	-	-	-	6,000.00	5,742.34
Contract Services	3,496.50	21,301.97	275,100.00	1,498.50	7,470.83	117,900.00	-	-	-	393,000.00	364,227.20
Utilities	3,069.12	17,570.74	68,600.00	21,210.65	21,780.87	29,400.00	-	-	-	98,000.00	58,648.39
Professional Development	530.71	6,036.72	8,400.00	227.45	2,587.16	3,600.00	-	-	-	12,000.00	3,376.12
Program: 4000 - Engineering Total:	**48,670.33**	**286,287.68**	**924,700.00**	**40,319.15**	**134,871.49**	**396,300.00**	**-**	**-**	**-**	**1,321,000.00**	**899,840.83**
Program: 5000 - Water Production											
Labor	68,598.76	383,690.87	884,000.00	-	-	-	-	-	-	884,000.00	500,309.13
Overtime	6,208.38	42,329.76	92,000.00	-	-	-	-	-	-	92,000.00	49,670.24
Standby	2,634.98	17,579.54	47,000.00	-	-	-	-	-	-	47,000.00	29,420.46
Benefits	19,067.03	239,999.02	396,000.00	-	-	-	-	-	-	396,000.00	156,000.98
Water Supply	137,969.24	137,969.24	833,000.00	-	-	-	-	-	-	833,000.00	695,030.76
Materials and Supplies	10,766.54	126,607.91	288,000.00	-	-	-	-	-	-	288,000.00	161,392.09
Contract Services	133,697.66	321,980.40	535,000.00	-	-	-	-	-	-	535,000.00	213,019.60
Utilities	193,228.33	1,268,030.50	3,099,000.00	-	-	-	-	-	-	3,099,000.00	1,830,969.50
Professional Development	489.27	2,235.77	11,000.00	-	-	-	-	-	-	11,000.00	8,764.23
Program: 5000 - Water Production Total:	**572,660.19**	**2,540,423.01**	**6,185,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**6,185,000.00**	**3,644,576.99**
Program: 5100 - Water Treatment											
Labor	23,137.80	133,201.81	304,000.00	-	-	-	-	-	-	304,000.00	170,798.19
Overtime	764.52	10,272.14	39,000.00	-	-	-	-	-	-	39,000.00	28,727.86
Benefits	6,534.42	125,213.57	179,000.00	-	-	-	-	-	-	179,000.00	53,786.43
Materials and Supplies	20,036.81	206,239.28	200,000.00	-	-	-	-	-	-	200,000.00	(6,239.28)
Contract Services	27,763.33	132,792.34	664,000.00	-	-	-	-	-	-	664,000.00	531,207.66
Utilities	13,800.90	103,543.00	243,000.00	-	-	-	-	-	-	243,000.00	139,457.00
Program: 5100 - Water Treatment Total:	**92,037.78**	**711,262.14**	**1,629,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**1,629,000.00**	**917,737.86**
Program: 5200 - Water Quality											
Labor	16,294.41	98,753.21	279,000.00	-	-	-	-	-	-	279,000.00	180,246.79
Overtime	-	959.97	12,000.00	-	-	-	-	-	-	12,000.00	11,040.03
Benefits	2,628.01	64,700.13	102,000.00	-	-	-	-	-	-	102,000.00	37,299.87
Materials and Supplies	-	9,699.21	25,000.00	-	-	-	-	-	-	25,000.00	15,300.79
Contract Services	4,964.00	79,822.29	178,000.00	-	-	-	-	-	-	178,000.00	98,177.71
Utilities	-	193.33	2,000.00	-	-	-	-	-	-	2,000.00	1,806.67
Professional Development	-	1,236.00	7,000.00	-	-	-	-	-	-	7,000.00	5,764.00
Program: 5200 - Water Quality Total:	**23,886.42**	**255,364.14**	**605,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**605,000.00**	**349,635.86**

Program Expense Detail Budget-to-Actual
Month Ended December 31, 2024
Unaudited

	WATER			WASTEWATER			RECLAMATION			DISTRICT WIDE	
	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	MTD	YTD	ADOPTED BUDGET	ADOPTED TOTAL BUDGET	REMAINING BUDGET
Program: 6000 - Maintenance Administration											
Labor	16,195.65	90,173.86	196,200.00	2,285.87	10,505.66	21,800.00	-	-	-	218,000.00	117,320.48
Temporary Labor	-	-	-	-	-	-	-	-	-	-	-
Overtime	50.38	453.44	1,800.00	5.60	50.38	200.00	-	-	-	2,000.00	1,496.18
Standby	5,370.02	20,741.74	18,000.00	508.67	2,003.49	2,000.00	-	-	-	20,000.00	(2,745.23)
Benefits	6,017.74	73,262.48	118,800.00	682.30	8,124.22	13,200.00	-	-	-	132,000.00	50,613.30
Materials and Supplies	-	145.38	2,700.00	-	-	300.00	-	-	-	3,000.00	2,854.62
Contract Services	70.32	1,204.48	1,800.00	7.80	351.91	200.00	-	-	-	2,000.00	443.61
Utilities	1,876.37	13,162.20	36,900.00	208.49	1,462.48	4,100.00	-	-	-	41,000.00	26,375.32
Professional Development	1,712.14	6,158.86	20,700.00	404.46	1,462.55	2,300.00	-	-	-	23,000.00	15,378.59
Other	-	(4,228.85)	-	-	-	-	-	-	-	-	4,228.85
Program: 6000 - Maintenance Administration Total:	**31,292.62**	**201,073.59**	**396,900.00**	**4,103.19**	**23,960.69**	**44,100.00**	**-**	**-**	**-**	**441,000.00**	**215,965.72**
Program: 6100 - Water Maintenance											
Labor	121,170.87	534,950.36	1,280,000.00	-	-	-	-	-	-	1,280,000.00	745,049.64
Overtime	30,692.08	195,534.37	219,000.00	-	-	-	-	-	-	219,000.00	23,465.63
Benefits	40,131.95	384,814.58	630,000.00	-	-	-	-	-	-	630,000.00	245,185.42
Materials and Supplies	62,120.68	433,172.24	947,000.00	-	-	-	-	-	-	947,000.00	513,827.76
Contract Services	38,319.68	251,656.09	635,250.00	-	-	-	-	-	-	635,250.00	383,593.91
Utilities	-	0.99	-	-	-	-	-	-	-	-	(0.99)
Program: 6100 - Water Maintenance Total:	**292,435.26**	**1,800,128.63**	**3,711,250.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,711,250.00**	**1,911,121.37**
Program: 6200 - Wastewater Collection											
Labor	-	-	-	29,816.94	163,947.07	396,000.00	-	-	-	396,000.00	232,052.93
Overtime	-	-	-	-	6,587.86	9,000.00	-	-	-	9,000.00	2,412.14
Benefits	-	-	-	8,703.81	87,216.43	177,000.00	-	-	-	177,000.00	89,783.57
Materials and Supplies	-	-	-	-	17,830.07	37,250.00	-	-	-	37,250.00	19,419.93
Contract Services	-	-	-	68,677.16	154,625.87	343,000.00	-	-	-	343,000.00	188,374.13
Utilities	-	-	-	-	-	-	-	-	-	-	-
Professional Development	-	-	-	80.00	80.00	-	-	-	-	-	(80.00)
Program: 6200 - Wastewater Collection Total:	**-**	**-**	**-**	**107,277.91**	**430,287.30**	**962,250.00**	**-**	**-**	**-**	**962,250.00**	**531,962.70**
Program: 6300 - Water Reclamation											
Labor	-	-	-	-	-	-	80,698.91	443,060.99	1,071,000.00	1,071,000.00	627,939.01
Temporary Labor	-	-	-	-	-	-	9,655.90	12,588.76	-	-	(12,588.76)
Overtime	-	-	-	-	-	-	29,695.38	161,531.99	125,000.00	125,000.00	(36,531.99)
Standby	-	-	-	-	-	-	6,584.17	37,145.22	55,000.00	55,000.00	17,854.78
Benefits	-	-	-	-	-	-	24,986.55	273,726.61	481,000.00	481,000.00	207,273.39
Materials and Supplies	-	-	-	-	-	-	101,176.44	615,142.47	787,000.00	787,000.00	171,857.53
Contract Services	-	-	-	-	-	-	143,572.22	1,973,187.86	3,379,000.00	3,379,000.00	1,405,812.14
Utilities	-	-	-	-	-	-	262,254.16	1,688,953.68	1,821,000.00	1,821,000.00	132,046.32
Professional Development	-	-	-	-	-	-	844.00	6,879.38	20,000.00	20,000.00	13,120.62
Program: 6300 - Water Reclamation Total:	**-**	**-**	**-**	**-**	**-**	**-**	**659,467.73**	**5,212,216.96**	**7,739,000.00**	**7,739,000.00**	**2,526,783.04**
Program: 7000 - Facilities Maintenance											
Labor	13,739.53	73,999.67	212,800.00	5,727.67	31,553.55	91,200.00	-	-	-	304,000.00	198,446.78
Overtime	354.31	3,515.44	9,800.00	151.85	1,506.63	4,200.00	-	-	-	14,000.00	8,977.93
Benefits	4,399.42	56,474.61	113,400.00	1,882.55	24,263.08	48,600.00	-	-	-	162,000.00	81,262.31
Materials and Supplies	3,486.46	31,867.83	42,000.00	1,494.18	19,754.16	18,000.00	-	-	-	60,000.00	8,378.01
Contract Services	70,083.35	630,241.27	872,200.00	26,116.40	236,974.31	373,800.00	-	-	-	1,246,000.00	378,784.42
Utilities	16,739.26	158,189.08	275,100.00	5,818.60	44,701.48	117,900.00	-	-	-	393,000.00	190,109.44
Professional Development	-	623.81	2,100.00	-	21.88	900.00	-	-	-	3,000.00	2,354.31
Program: 7000 - Facilities Maintenance Total:	**108,802.33**	**954,911.71**	**1,527,400.00**	**41,191.25**	**358,775.09**	**654,600.00**	**-**	**-**	**-**	**2,182,000.00**	**868,313.20**
Program: 7100 - Fleet Maintenance											
Labor	7,333.56	35,459.00	73,500.00	2,857.24	14,911.00	31,500.00	-	-	-	105,000.00	54,630.00
Overtime	605.33	3,895.13	2,100.00	259.42	1,669.32	900.00	-	-	-	3,000.00	(2,564.45)
Benefits	2,085.81	12,705.15	22,400.00	889.76	5,378.01	9,600.00	-	-	-	32,000.00	13,916.84
Materials and Supplies	7,762.54	57,060.00	126,000.00	3,326.79	24,421.29	54,000.00	-	-	-	180,000.00	98,518.71
Contract Services	22,019.34	131,178.24	210,700.00	9,436.84	56,219.25	90,300.00	-	-	-	301,000.00	113,602.51
Utilities	10,209.86	69,721.70	196,700.00	4,375.65	29,880.72	84,300.00	-	-	-	281,000.00	181,397.58
Professional Development	-	204.13	2,800.00	-	87.49	1,200.00	-	-	-	4,000.00	3,708.38
Program: 7100 - Fleet Maintenance Total:	**50,016.44**	**310,223.35**	**634,200.00**	**21,145.70**	**132,567.08**	**271,800.00**	**-**	**-**	**-**	**906,000.00**	**463,209.57**
						-			-	-	
Program: 8000 - Capital											
Capital Assets not being Depreciated	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	407,298.00	2,662,000.00	-	48,852.75	482,000.00	2,958,548.44	2,958,548.44	7,731,000.00	10,875,000.00	7,460,300.81
Capital Improvement	28,391.69	289,250.74	558,000.00	-	-	-	-	-	150,000.00	708,000.00	418,749.26
Capital Outlay	36,149.35	326,989.77	1,128,000.00	7,500.00	53,921.59	242,000.00	-	16,437.56	83,000.00	1,453,000.00	1,055,651.08
Accounting Income Add back	(28,391.69)	(289,250.74)	-	-	-	-	-	-	-	-	289,250.74
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-	-	-	-
Program: 8000 - Capital Total:	**36,149.35**	**734,287.77**	**4,348,000.00**	**7,500.00**	**102,774.34**	**724,000.00**	**2,958,548.44**	**2,974,986.00**	**7,964,000.00**	**13,036,000.00**	**9,223,951.89**
Total Surplus (Deficit):	**$ 660,672.97**	**$ 6,302,823.81**	**$ -**	**$ 174,833.56**	**$ 1,056,864.73**	**$ -**	**$ (2,188,851.49)**	**$ (157,492.12)**	**$ -**	**$ -**	**$ (7,202,196.42)**