



**Combining Schedule of Net Position
As of December 31, 2020
Unaudited**

	WATER	WASTEWATER	DISTRICT TOTAL
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 2,324,752.91	\$ -	\$ 2,324,752.91
Investments	3,054,098.85	1,473,229.69	4,527,328.54
Accounts Receivable, Net	5,052,982.62	272,217.82	5,325,200.44
Interest Receivable	-	3,377.19	3,377.19
Other Receivables	433,411.31	-	433,411.31
Due from Sewer Fund	2,799,369.93	-	2,799,369.93
Due from Other Governments	22,040,313.59	717,136.00	22,757,449.59
Inventory	504,640.14	6,721.16	511,361.30
Prepaid Expenses	312,487.93	46,587.31	359,075.24
Total Current Assets:	36,522,057.28	2,519,269.17	39,041,326.45
Non-Current Assets:			
Restricted Cash and Cash Equivalents	2,999,927.87	4,434,351.66	7,434,279.53
Capital Assets not being Depreciated	10,986,026.68	134,469,998.69	145,456,025.37
Capital Assets, Net	105,179,205.38	18,824,927.86	124,004,133.24
Total Non-Current Assets:	119,165,159.93	157,729,278.21	276,894,438.14
Total Assets:	155,687,217.21	160,248,547.38	315,935,764.59
Deferred Outflow Of Resources			
Deferred Charge on Refunding	84,674.77	-	84,674.77
Deferred Outflows - Pensions	3,021,838.35	947,122.44	3,968,960.79
Total Assets and Deferred Outflows of Resources:	158,793,730.33	161,195,669.82	319,989,400.15
Current Liabilities:			
Accounts Payable and Accrued Expenses	2,242,897.99	12,204.70	2,255,102.69
Due to Water Fund	-	2,799,369.93	2,799,369.93
Accrued Payroll and Benefits	1,991.36	-	1,991.36
Customer Service Deposits	1,545,572.36	-	1,545,572.36
Construction Advances and Retentions	106,000.00	6,107,938.55	6,213,938.55
Accrued Interest Payable	369,819.91	51,181.25	421,001.16
Current Portion of Compensated Absences	413,999.70	120,469.30	534,469.00
Current Portion of Long-Term Debt	2,494,952.71	117,499.15	2,612,451.86
Total Current Liabilities:	7,175,234.03	9,208,662.88	16,383,896.91
Non-Current Liabilities:			
Compensated Absences, less current portion	63,697.33	35,087.91	98,785.24
Net Pension Liability	9,065,574.49	2,739,565.75	11,805,140.24
Long Term Debt, Less Current Portion	38,463,032.09	109,699,181.07	148,162,213.16
Other Liabilities	1,173.64	-	1,173.64
Deferred Inflows Of Resources			
Deferred Inflows - Pensions	563,194.25	182,013.87	745,208.12
Total Non-Current and Deferred Inflows of Resources:	48,156,671.80	112,655,848.60	160,812,520.40
Total Liabilities and Deferred Inflows of Resources:	55,331,905.83	121,864,511.48	177,196,417.31
Equity:			
Equity	96,596,112.22	38,072,161.87	134,668,274.09
Total Total Beginning Equity:	96,596,112.22	38,072,161.87	134,668,274.09
Total Revenue	16,172,844.47	7,579,404.26	23,752,248.73
Total Expense	9,307,132.19	6,320,407.79	15,627,539.98
Revenues Over/Under Expenses	6,865,712.28	1,258,996.47	8,124,708.75
Total Equity and Current Surplus (Deficit):	103,461,824.50	39,331,158.34	142,792,982.84
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 158,793,730.33	\$ 161,195,669.82	\$ 319,989,400.15



**Revenue and Expense Budget-to-Actual by Category
Month Ended December 31, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,393,061.93	\$ 11,364,622.67	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 5,703,377.33
Meter Charges	756,905.33	4,535,443.55	9,020,000.00	-	-	-	9,020,000.00	4,484,566.45
Penalties	13,793.64	77,369.27	195,000.00	4,936.32	31,866.30	130,000.00	325,000.00	215,764.43
Wastewater System Charges	-	-	-	375,652.08	2,375,008.42	4,656,000.00	4,656,000.00	2,280,991.58
Wastewater Treatment Charges	-	-	-	695,129.24	4,392,489.69	8,586,000.00	8,586,000.00	4,193,510.31
Other Operating Revenue	7,189.88	138,785.17	56,000.00	9,700.48	49,457.68	65,000.00	121,000.00	(67,242.85)
Non Operating Revenue	16,244.35	56,623.81	259,000.00	717,144.06	730,582.17	30,000.00	289,000.00	(498,205.98)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,187,195.13	16,172,844.47	26,598,000.00	1,802,562.18	7,579,404.26	13,467,000.00	40,065,000.00	16,312,751.27
Expense by Category								
Labor	389,361.43	2,288,369.41	5,334,400.00	110,063.81	650,624.94	1,542,600.00	6,877,000.00	3,938,005.65
Benefits	135,693.66	1,758,300.58	2,893,400.00	37,729.95	485,633.58	750,600.00	3,644,000.00	1,400,065.84
Contract Services	(146,365.17)	1,128,161.28	4,093,950.00	812,041.38	4,798,838.18	9,508,050.00	13,602,000.00	7,475,000.54
Professional Development	8,594.04	86,143.16	300,650.00	3,239.12	31,269.34	107,350.00	408,000.00	290,587.50
Overtime	29,670.44	198,247.88	357,100.00	749.71	5,265.04	27,900.00	385,000.00	181,487.08
Materials and Supplies	(79,844.46)	465,721.59	1,189,200.00	7,743.72	39,856.17	115,800.00	1,305,000.00	799,422.24
Utilities	424,929.11	1,699,538.79	2,570,900.00	14,398.46	63,007.86	193,100.00	2,764,000.00	1,001,453.35
Temporary Labor	-	-	-	-	-	-	-	-
Other	7,664.37	329,029.27	672,600.00	3,340.15	140,525.60	72,400.00	745,000.00	275,445.13
Standby	3,032.00	16,030.09	33,000.00	348.00	3,024.58	2,000.00	35,000.00	15,945.33
Water Supply	430,452.82	646,900.11	826,000.00	-	-	-	826,000.00	179,099.89
Debt Service	(192,400.00)	690,690.03	4,066,000.00	(100,162.50)	102,362.50	313,000.00	4,379,000.00	3,585,947.47
Capital Improvement	735,700.88	809,801.10	3,070,000.00	23,702.00	(6,576,232.77)	395,000.00	3,465,000.00	9,231,431.67
Capital Outlay	153,567.74	330,972.44	1,195,000.00	45,050.14	189,244.00	435,000.00	1,630,000.00	1,109,783.56
Accounting Income Add back	(889,268.62)	(1,140,773.54)	-	(68,752.14)	6,386,988.77	-	-	(5,246,215.23)
Expense Total:	1,010,788.24	9,307,132.19	26,602,200.00	889,491.80	6,320,407.79	13,462,800.00	40,065,000.00	24,237,460.02
Total Surplus (Deficit):	\$ 1,176,406.89	\$ 6,865,712.28	\$ -	\$ 913,070.38	\$ 1,258,996.47	\$ -	\$ -	\$ -



Revenue and Expense Budget-to-Actual by Program
Month Ended December 31, 2020
Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,393,061.93	\$ 11,364,622.67	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 5,703,377.33
Meter Charges	756,905.33	4,535,443.55	9,020,000.00	-	-	-	9,020,000.00	4,484,556.45
Penalties	13,793.64	77,369.27	195,000.00	4,936.32	31,866.30	130,000.00	325,000.00	215,764.43
Wastewater System Charges	-	-	-	375,652.08	2,375,008.42	4,656,000.00	4,656,000.00	2,280,991.58
Wastewater Treatment Charges	-	-	-	695,129.24	4,392,489.69	8,586,000.00	8,586,000.00	4,193,510.31
Other Operating Revenue	7,189.88	138,785.17	56,000.00	9,700.48	49,457.68	65,000.00	121,000.00	(67,242.85)
Non Operating Revenue	16,244.35	56,623.81	259,000.00	717,144.06	730,582.17	30,000.00	289,000.00	(498,205.98)
Revenue Total:	2,187,195.13	16,172,844.47	26,598,000.00	1,802,562.18	7,579,404.26	13,467,000.00	40,065,000.00	16,312,751.27
1000 - Board of Directors	8,110.76	55,576.99	179,900.00	3,474.11	23,798.56	77,100.00	257,000.00	177,624.45
2000 - General Administration	61,472.11	431,353.36	912,600.00	24,572.04	174,225.18	389,400.00	1,302,000.00	696,421.46
2100 - Human Resources	37,682.32	523,249.56	1,079,500.00	14,244.45	217,745.92	245,500.00	1,325,000.00	584,004.52
2200 - Public Affairs	55,851.33	313,750.02	1,162,400.00	28,679.37	217,329.48	426,600.00	1,589,000.00	1,057,920.50
2300 - Conservation	31,587.78	129,891.94	624,000.00	-	-	-	624,000.00	494,108.06
3000 - Finance	57,695.79	445,965.60	890,700.00	24,712.51	191,051.06	381,300.00	1,272,000.00	634,983.34
3200 - Information Technology	38,383.48	243,357.45	711,100.00	20,023.59	125,252.23	261,900.00	973,000.00	604,390.32
3300 - Customer Service	57,471.93	449,728.93	1,112,100.00	28,481.95	206,955.65	394,900.00	1,507,000.00	850,315.42
3400 - Meter Service	18,931.08	134,150.16	290,000.00	-	(9.97)	-	290,000.00	155,859.81
4000 - Engineering	57,771.63	411,431.56	1,080,800.00	25,613.37	170,808.42	463,200.00	1,544,000.00	961,760.02
5000 - Water Production	584,288.35	2,833,080.02	4,493,000.00	-	-	-	4,493,000.00	1,659,919.98
5100 - Water Treatment	118,000.05	484,253.95	905,000.00	-	-	-	905,000.00	420,746.05
5200 - Water Quality	18,255.55	218,889.09	480,000.00	-	-	-	480,000.00	261,110.91
6000 - Field Maintenance Administration	27,631.93	284,440.69	390,600.00	3,156.70	23,872.30	43,400.00	434,000.00	125,687.01
6100 - Water Maintenance	(115,195.98)	911,640.91	2,635,000.00	-	-	-	2,485,000.00	1,573,359.09
6200 - Wastewater Maintenance	-	-	-	790,805.53	4,734,124.17	9,389,000.00	9,389,000.00	4,654,875.83
7000 - Facilities Maintenance	101,411.40	468,578.62	824,500.00	20,031.93	100,955.84	197,500.00	1,022,000.00	452,465.54
7100 - Fleet Maintenance	43,838.73	277,103.31	500,000.00	5,858.75	31,936.45	50,000.00	500,000.00	190,960.24
8000 - Capital	(192,400.00)	690,690.03	8,331,000.00	(100,162.50)	102,362.50	1,143,000.00	9,474,000.00	13,927,162.70
Total Surplus (Deficit):	\$ 1,176,406.89	\$ 6,865,712.28	\$ -	\$ 913,070.38	\$ 1,258,996.47	\$ -	\$ -	\$ -



**Program Expense Detail Budget-to-Actual
Month Ended December 31, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,393,061.93	\$ 11,364,622.67	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 5,703,377.33
Meter Charges	756,905.33	4,535,443.55	9,020,000.00	-	-	-	9,020,000.00	4,484,556.45
Penalties	13,793.64	77,369.27	195,000.00	4,936.32	31,866.30	130,000.00	325,000.00	215,764.43
Wastewater System Charges	-	-	-	375,652.08	2,375,008.42	4,656,000.00	4,656,000.00	2,280,991.58
Wastewater Treatment Charges	-	-	-	695,129.24	4,392,489.69	8,586,000.00	8,586,000.00	4,193,510.31
Other Operating Revenue	7,189.88	138,785.17	56,000.00	9,700.48	49,457.68	65,000.00	121,000.00	(67,242.85)
Non Operating Revenue	16,244.35	56,623.81	259,000.00	717,144.06	730,582.17	30,000.00	289,000.00	(498,205.98)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,187,195.13	16,172,844.47	26,598,000.00	1,802,562.18	7,579,404.26	13,467,000.00	40,065,000.00	16,312,751.27
Program: 1000 - Board of Directors								
Labor	\$ 4,165.00	\$ 26,950.00	\$ 73,500.00	\$ 1,785.00	\$ 11,550.00	\$ 31,500.00	\$ 105,000.00	\$ 66,500.00
Benefits	3,654.26	27,579.56	56,000.00	1,566.11	11,819.81	24,000.00	80,000.00	40,600.63
Materials and Supplies	-	136.96	700.00	-	58.70	300.00	1,000.00	804.34
Contract Services	-	-	21,700.00	-	-	9,300.00	31,000.00	31,000.00
Professional Development	291.50	910.47	28,000.00	123.00	370.05	12,000.00	40,000.00	38,719.48
Program: 1000 - Board of Directors Total:	8,110.76	55,576.99	179,900.00	3,474.11	23,798.56	77,100.00	257,000.00	177,624.45
Program: 2000 - General Administration								
Labor	27,086.78	160,910.96	367,500.00	11,608.62	68,656.79	157,500.00	525,000.00	295,432.25
Overtime	81.60	590.10	2,100.00	34.98	252.92	900.00	3,000.00	2,156.98
Benefits	10,854.35	148,618.62	232,400.00	2,878.71	53,358.19	99,600.00	332,000.00	130,023.19
Materials and Supplies	229.88	609.43	3,500.00	98.51	261.17	1,500.00	5,000.00	4,129.40
Contract Services	22,595.46	67,446.56	215,600.00	9,683.77	28,905.67	92,400.00	308,000.00	211,647.77
Utilities	324.14	943.82	2,100.00	138.92	404.50	900.00	3,000.00	1,651.68
Professional Development	299.90	52,233.87	89,400.00	128.53	22,385.94	36,600.00	126,000.00	51,380.19
Program: 2000 - General Administration Total:	61,472.11	431,353.36	912,600.00	24,572.04	174,225.18	389,400.00	1,302,000.00	696,421.46
Program: 2100 - Human Resources								
Labor	13,772.37	77,892.39	170,100.00	5,902.44	33,369.79	72,900.00	243,000.00	131,737.82
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	58.60	2,100.00	-	25.11	900.00	3,000.00	2,916.29
Benefits	4,425.03	67,223.84	105,700.00	1,896.33	28,809.78	45,300.00	151,000.00	54,966.38
Materials and Supplies	356.65	3,285.20	7,000.00	152.85	332.16	3,000.00	10,000.00	6,382.64
Contract Services	7,187.95	36,335.37	104,700.00	1,175.55	10,157.30	36,300.00	141,000.00	94,507.33
Utilities	171.32	428.49	700.00	73.43	183.65	300.00	1,000.00	387.86
Professional Development	3,975.31	10,132.60	33,600.00	1,703.70	4,342.53	14,400.00	48,000.00	33,524.87
Other	7,793.69	327,893.07	655,600.00	3,340.15	140,525.60	72,400.00	728,000.00	259,581.33
Program: 2100 - Human Resources Total:	37,682.32	523,249.56	1,079,500.00	14,244.45	217,745.92	245,500.00	1,325,000.00	584,004.52



**Program Expense Detail Budget-to-Actual
Month Ended December 31, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 2200 - Public Affairs								
Labor	23,607.93	143,554.60	372,500.00	9,817.80	59,534.52	159,500.00	532,000.00	328,910.88
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	152.90	2,278.00	11,900.00	65.53	976.27	5,100.00	17,000.00	13,745.73
Benefits	6,700.03	76,381.04	188,300.00	2,701.68	51,151.46	80,700.00	269,000.00	141,467.50
Materials and Supplies	2,658.52	7,481.70	81,200.00	1,588.26	8,086.32	34,800.00	116,000.00	100,431.98
Contract Services	21,492.59	80,936.49	442,700.00	13,587.80	94,532.85	118,300.00	561,000.00	385,530.66
Utilities	376.98	1,091.72	38,500.00	548.70	2,179.56	16,500.00	55,000.00	51,728.72
Professional Development	862.38	2,026.47	27,300.00	369.60	868.50	11,700.00	39,000.00	36,105.03
Program: 2200 - Public Affairs Total:	55,851.33	313,750.02	1,162,400.00	28,679.37	217,329.48	426,600.00	1,589,000.00	1,057,920.50
Program: 2300 - Conservation								
Labor	10,160.00	44,232.84	107,000.00	-	-	-	107,000.00	62,767.16
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	7,000.00	-	-	-	7,000.00	7,000.00
Benefits	3,008.89	17,129.60	36,000.00	-	-	-	36,000.00	18,870.40
Materials and Supplies	15,330.02	45,168.76	167,000.00	-	-	-	167,000.00	121,831.24
Contract Services	2,912.75	22,698.10	258,000.00	-	-	-	258,000.00	235,301.90
Utilities	176.12	662.64	39,000.00	-	-	-	39,000.00	38,337.36
Professional Development	-	-	10,000.00	-	-	-	10,000.00	10,000.00
Program: 2300 - Conservation Total:	31,587.78	129,891.94	624,000.00	-	-	-	624,000.00	494,108.06
Program: 3000 - Finance								
Labor	39,217.77	232,199.67	501,200.00	16,807.64	99,410.14	214,800.00	716,000.00	384,390.19
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	524.60	1,644.97	9,100.00	224.83	704.96	3,900.00	13,000.00	10,650.07
Benefits	12,133.50	177,499.81	269,500.00	5,199.95	76,042.46	115,500.00	385,000.00	131,457.73
Materials and Supplies	727.53	2,263.98	7,700.00	311.81	970.30	3,300.00	11,000.00	7,765.72
Contract Services	4,449.49	29,115.73	77,000.00	1,892.76	12,534.00	33,000.00	110,000.00	68,350.27
Utilities	271.44	1,345.25	2,800.00	116.33	576.55	1,200.00	4,000.00	2,078.20
Professional Development	371.46	1,896.19	22,400.00	159.19	812.65	9,600.00	32,000.00	29,291.16
Other	-	-	1,000.00	-	-	-	1,000.00	1,000.00
Program: 3000 - Finance Total:	57,695.79	445,965.60	890,700.00	24,712.51	191,051.06	381,300.00	1,272,000.00	634,983.34
Program: 3200 - Information Technology								
Labor	14,693.33	89,086.85	236,600.00	8,934.87	53,949.55	101,400.00	338,000.00	194,963.60
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Benefits	3,999.83	38,407.29	84,000.00	2,650.00	21,646.98	36,000.00	120,000.00	59,945.73
Materials and Supplies	6,109.94	21,165.33	30,100.00	2,618.55	9,070.84	12,900.00	43,000.00	12,763.83
Contract Services	10,873.62	89,702.92	345,000.00	4,660.13	38,444.12	105,000.00	450,000.00	321,852.96
Utilities	1,373.96	3,613.26	4,200.00	588.84	1,548.54	1,800.00	6,000.00	838.20
Professional Development	1,332.80	1,381.80	11,200.00	571.20	592.20	4,800.00	16,000.00	14,026.00
Program: 3200 - Information Technology Total:	38,383.48	243,357.45	711,100.00	20,023.59	125,252.23	261,900.00	973,000.00	604,390.32



**Program Expense Detail Budget-to-Actual
Month Ended December 31, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 3300 - Customer Service								
Labor	17,355.21	106,193.16	236,500.00	10,014.41	57,671.42	178,500.00	415,000.00	251,135.42
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	394.06	4,900.00	-	174.94	2,100.00	7,000.00	6,431.00
Benefits	7,531.64	117,241.27	194,300.00	4,447.07	55,227.73	47,700.00	242,000.00	69,531.00
Materials and Supplies	1,993.67	3,300.34	6,300.00	854.43	1,414.44	2,700.00	9,000.00	4,285.22
Contract Services	18,411.52	182,680.18	525,800.00	7,890.65	75,845.50	113,200.00	639,000.00	380,474.32
Utilities	12,309.21	38,783.72	115,100.00	5,275.39	16,621.62	45,900.00	161,000.00	105,594.66
Professional Development	-	-	13,200.00	-	-	4,800.00	18,000.00	18,000.00
Other	(129.32)	1,136.20	16,000.00	-	-	-	16,000.00	14,863.80
Program: 3300 - Customer Service Total:	57,471.93	449,728.93	1,112,100.00	28,481.95	206,955.65	394,900.00	1,507,000.00	850,315.42
Program: 3400 - Meter Service								
Labor	14,251.18	86,167.66	197,000.00	-	(22.10)	-	197,000.00	110,854.44
Overtime	-	510.69	6,000.00	-	-	-	6,000.00	5,489.31
Benefits	4,308.85	44,433.03	72,000.00	-	12.13	-	72,000.00	27,554.84
Materials and Supplies	-	712.53	5,000.00	-	-	-	5,000.00	4,287.47
Contract Services	149.10	1,237.89	8,000.00	-	-	-	8,000.00	6,762.11
Utilities	221.95	1,088.36	2,000.00	-	-	-	2,000.00	911.64
Professional Development	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	18,931.08	134,150.16	290,000.00	-	(9.97)	-	290,000.00	155,859.81
Program: 4000 - Engineering								
Labor	36,317.40	209,196.40	514,500.00	15,564.58	89,642.87	220,500.00	735,000.00	436,160.73
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	3,000.00	3,000.00
Benefits	9,229.38	148,743.21	184,100.00	3,955.33	63,611.38	78,900.00	263,000.00	50,645.41
Materials and Supplies	160.50	1,071.25	16,100.00	68.79	415.54	6,900.00	23,000.00	21,513.21
Contract Services	10,661.04	22,971.85	202,300.00	4,399.40	6,945.95	86,700.00	289,000.00	259,082.20
Utilities	1,183.51	28,851.40	137,200.00	1,531.07	9,936.63	58,800.00	196,000.00	157,211.97
Professional Development	219.80	597.45	24,500.00	94.20	256.05	10,500.00	35,000.00	34,146.50
Program: 4000 - Engineering Total:	57,771.63	411,431.56	1,080,800.00	25,613.37	170,808.42	463,200.00	1,544,000.00	961,760.02
Program: 5000 - Water Production								
Labor	53,563.63	317,386.34	723,000.00	-	-	-	723,000.00	405,613.66
Overtime	2,530.67	22,376.36	22,000.00	-	-	-	22,000.00	(376.36)
Standby	1,120.00	7,186.00	15,000.00	-	-	-	15,000.00	7,814.00
Benefits	17,608.85	279,407.32	452,000.00	-	-	-	452,000.00	172,592.68
Water Supply	430,452.82	646,900.11	826,000.00	-	-	-	826,000.00	179,099.89
Materials and Supplies	(23,928.43)	93,036.05	300,000.00	-	-	-	300,000.00	206,963.95
Contract Services	(263,752.17)	75,513.52	381,000.00	-	-	-	381,000.00	305,486.48
Utilities	366,515.39	1,388,059.54	1,764,000.00	-	-	-	1,764,000.00	375,940.46
Professional Development	177.59	3,214.78	10,000.00	-	-	-	10,000.00	6,785.22
Program: 5000 - Water Production Total:	584,288.35	2,833,080.02	4,493,000.00	-	-	-	4,493,000.00	1,659,919.98



**Program Expense Detail Budget-to-Actual
Month Ended December 31, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 5100 - Water Treatment								
Labor	18,193.80	108,272.47	252,000.00	-	-	-	252,000.00	143,727.53
Overtime	2,755.36	19,735.64	39,000.00	-	-	-	39,000.00	19,264.36
Benefits	6,525.96	96,013.60	150,000.00	-	-	-	150,000.00	53,986.40
Materials and Supplies	(325.50)	104,959.61	165,000.00	-	-	-	165,000.00	60,040.39
Contract Services	67,053.52	80,390.91	149,000.00	-	-	-	149,000.00	68,609.09
Utilities	23,796.91	74,881.72	150,000.00	-	-	-	150,000.00	75,118.28
Program: 5100 - Water Treatment Total:	118,000.05	484,253.95	905,000.00	-	-	-	905,000.00	420,746.05
Program: 5200 - Water Quality								
Labor	13,852.80	82,831.30	184,000.00	-	-	-	184,000.00	101,168.70
Overtime	-	643.77	13,000.00	-	-	-	13,000.00	12,356.23
Benefits	3,964.07	98,114.19	90,000.00	-	-	-	90,000.00	(8,114.19)
Materials and Supplies	(1,177.52)	4,806.75	18,000.00	-	-	-	18,000.00	13,193.25
Contract Services	1,616.20	32,053.08	167,000.00	-	-	-	167,000.00	134,946.92
Utilities	-	-	2,000.00	-	-	-	2,000.00	2,000.00
Professional Development	-	440.00	6,000.00	-	-	-	6,000.00	5,560.00
Program: 5200 - Water Quality Total:	18,255.55	218,889.09	480,000.00	-	-	-	480,000.00	261,110.91
Program: 6000 - Field Maintenance Administration								
Labor	13,616.34	78,765.41	180,000.00	1,500.70	8,666.29	20,000.00	200,000.00	112,568.30
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	2,000.00	2,000.00
Standby	1,912.00	8,844.09	18,000.00	348.00	3,024.58	2,000.00	20,000.00	8,131.33
Benefits	5,455.92	156,941.79	129,600.00	608.16	8,636.25	14,400.00	144,000.00	(21,578.04)
Materials and Supplies	93.05	9,446.36	2,700.00	-	-	300.00	3,000.00	(6,446.36)
Contract Services	143.15	1,026.12	900.00	15.90	114.05	100.00	1,000.00	(140.17)
Utilities	5,348.17	16,107.39	36,900.00	594.24	1,789.71	4,100.00	41,000.00	23,102.90
Professional Development	1,063.30	13,309.53	20,700.00	89.70	1,641.42	2,300.00	23,000.00	8,049.05
Program: 6000 - Field Maintenance Administration Total:	27,631.93	284,440.69	390,600.00	3,156.70	23,872.30	43,400.00	434,000.00	125,687.01
Program: 6100 - Water Maintenance								
Labor	74,080.86	433,419.53	1,012,000.00	-	-	-	1,012,000.00	578,580.47
Overtime	22,465.16	147,498.35	219,000.00	-	-	-	219,000.00	71,501.65
Benefits	30,515.37	190,684.54	516,000.00	-	-	-	516,000.00	325,315.46
Materials and Supplies	(94,016.91)	93,872.19	301,000.00	-	-	-	301,000.00	207,127.81
Contract Services	(133,120.46)	46,166.30	587,000.00	-	-	-	587,000.00	540,833.70
Utilities	(15,120.00)	-	-	-	-	-	-	-
Program: 6100 - Water Maintenance Total:	(115,195.98)	911,640.91	2,635,000.00	-	-	-	2,635,000.00	1,723,359.09
Program: 6200 - Wastewater Maintenance								
Labor	-	-	-	24,268.52	145,530.58	335,000.00	335,000.00	189,469.42
Overtime	-	-	-	165.60	2,543.94	9,000.00	9,000.00	6,456.06
Benefits	-	-	-	10,278.78	95,848.56	176,000.00	176,000.00	80,151.44
Materials and Supplies	-	-	-	-	6,958.23	36,000.00	36,000.00	29,041.77
Wastewater Treatment	-	-	-	695,129.24	4,392,489.69	7,610,000.00	7,610,000.00	3,217,510.31
Contract Services	-	-	-	60,963.39	90,753.17	1,223,000.00	1,223,000.00	1,132,246.83
Program: 6200 - Wastewater Maintenance Total:	-	-	-	790,805.53	4,734,124.17	9,389,000.00	9,389,000.00	4,654,875.83



**Program Expense Detail Budget-to-Actual
Month Ended December 31, 2020
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 7000 - Facilities Maintenance								
Labor	9,578.27	56,330.17	126,000.00	3,209.37	18,778.42	42,000.00	168,000.00	92,891.41
Overtime	584.36	1,466.16	16,500.00	194.79	488.72	5,500.00	22,000.00	20,045.12
Benefits	4,065.89	42,636.84	76,500.00	1,357.65	15,978.72	25,500.00	102,000.00	43,384.44
Materials and Supplies	1,766.18	19,099.38	45,500.00	478.66	5,144.87	10,500.00	56,000.00	31,755.75
Contract Services	65,295.91	256,790.28	396,250.00	10,133.16	36,511.97	62,750.00	459,000.00	165,697.75
Utilities	20,120.79	92,255.79	163,000.00	4,658.30	24,053.14	51,000.00	214,000.00	97,691.07
Professional Development	-	-	750.00	-	-	250.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	101,411.40	468,578.62	824,500.00	20,031.93	100,955.84	197,500.00	1,022,000.00	452,465.54
Program: 7100 - Fleet Maintenance								
Labor	5,848.76	34,979.66	81,000.00	649.86	3,886.67	9,000.00	90,000.00	51,133.67
Overtime	575.79	1,109.78	2,700.00	63.98	123.29	300.00	3,000.00	1,766.93
Benefits	1,711.84	31,186.43	54,900.00	190.18	3,465.02	6,100.00	61,000.00	26,348.55
Materials and Supplies	10,177.96	55,305.77	32,400.00	1,571.86	7,143.60	3,600.00	36,000.00	(26,449.37)
Contract Services	17,665.16	103,095.98	212,000.00	2,509.63	11,603.91	18,000.00	230,000.00	115,300.11
Utilities	7,859.22	51,425.69	113,400.00	873.24	5,713.96	12,600.00	126,000.00	68,860.35
Professional Development	-	-	3,600.00	-	-	400.00	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	43,838.73	277,103.31	500,000.00	5,858.75	31,936.45	50,000.00	550,000.00	240,960.24
Program: 8000 - Capital								
Debt Service	(192,400.00)	690,690.03	4,066,000.00	(100,162.50)	102,362.50	313,000.00	4,379,000.00	3,585,947.47
Capital Improvement	735,700.88	809,801.10	3,070,000.00	23,702.00	(6,576,232.77)	395,000.00	3,465,000.00	9,231,431.67
Capital Outlay	153,567.74	330,972.44	1,195,000.00	45,050.14	189,244.00	435,000.00	1,630,000.00	1,109,783.56
Accounting Income Add back	(889,268.62)	(1,140,773.54)	-	(68,752.14)	6,386,988.77	-	-	(5,246,215.23)
Program: 8000 - Capital Total:	(192,400.00)	690,690.03	8,331,000.00	(100,162.50)	102,362.50	1,143,000.00	9,474,000.00	8,680,947.47
Total Surplus (Deficit):	\$ 1,176,406.89	\$ 6,865,712.28	\$ -	\$ 913,070.38	\$ 1,258,996.47	\$ -	\$ -	\$ -