



**Combining Schedule of Net Position
As of January 31, 2021
Unaudited**

	WATER	WASTEWATER	DISTRICT TOTAL
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 10,322,331.77	\$ -	\$ 10,322,331.77
Investments	3,054,098.85	1,473,229.69	4,527,328.54
Accounts Receivable, Net	5,170,680.06	272,217.82	5,442,897.88
Interest Receivable	-	3,377.19	3,377.19
Other Receivables	432,783.29	-	432,783.29
Due from Sewer Fund	5,958,847.14	-	5,958,847.14
Due from Other Governments	12,807,550.37	717,136.00	13,524,686.37
Inventory	490,574.06	6,721.16	497,295.22
Prepaid Expenses	312,487.93	46,587.31	359,075.24
Total Current Assets:	38,549,353.47	2,519,269.17	41,068,622.64
Non-Current Assets:			
Restricted Cash and Cash Equivalents	3,167,715.07	4,480,411.69	7,648,126.76
Capital Assets not being Depreciated	11,014,906.39	137,966,456.19	148,981,362.58
Capital Assets, Net	105,179,205.38	18,824,927.86	124,004,133.24
Total Non-Current Assets:	119,361,826.84	161,271,795.74	280,633,622.58
Total Assets:	157,911,180.31	163,791,064.91	321,702,245.22
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:	161,017,693.43	164,738,187.35	325,755,880.78
Current Liabilities:			
Accounts Payable and Accrued Expenses	3,836,392.99	27,441.76	3,863,834.75
Due to Water Fund	-	5,958,847.14	5,958,847.14
Accrued Payroll and Benefits	2,777.10	-	2,777.10
Customer Service Deposits	1,405,289.70	-	1,405,289.70
Construction Advances and Retentions	106,000.00	6,279,412.55	6,385,412.55
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:	8,629,232.11	12,554,851.15	21,184,083.26
Non-Current Liabilities:			
Compensated Absences, less current portion	57,640.54	31,635.03	89,275.57
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:	48,150,615.01	112,652,395.72	160,803,010.73
Total Liabilities and Deferred Inflows of Resources:	56,779,847.12	125,207,246.87	181,987,093.99
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	18,370,833.92	8,695,731.39	27,066,565.31
Total Expense	10,729,099.83	7,236,952.78	17,966,052.61
Revenues Over/Under Expenses	7,641,734.09	1,458,778.61	9,100,512.70
Total Equity and Current Surplus (Deficit):	104,237,846.31	39,530,940.48	143,768,786.79
Total Liabilities, Equity and Current Surplus (Deficit):	\$ 161,017,693.43	\$ 164,738,187.35	\$ 325,755,880.78



Revenue and Expense Budget-to-Actual by Category
Month Ended January 31, 2021
Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,389,494.83	\$ 12,754,117.50	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 4,313,882.50
Meter Charges	756,767.26	5,292,210.81	9,020,000.00	-	-	-	9,020,000.00	3,727,789.19
Penalties	13,518.50	90,887.77	195,000.00	6,010.25	37,876.55	130,000.00	325,000.00	196,235.68
Wastewater System Charges	-	-	-	387,652.62	2,762,661.04	4,656,000.00	4,656,000.00	1,893,338.96
Wastewater Treatment Charges	-	-	-	713,375.26	5,105,864.95	8,586,000.00	8,586,000.00	3,480,135.05
Other Operating Revenue	36,070.88	174,856.05	56,000.00	9,289.00	58,746.68	65,000.00	121,000.00	(112,602.73)
Non Operating Revenue	2,137.98	58,761.79	259,000.00	-	730,582.17	30,000.00	289,000.00	(500,343.96)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,197,989.45	18,370,833.92	26,598,000.00	1,116,327.13	8,695,731.39	13,467,000.00	40,065,000.00	12,998,434.69
Expense by Category								
Labor	372,027.47	2,660,396.88	5,334,400.00	108,738.33	759,363.27	1,542,600.00	6,877,000.00	3,457,239.85
Benefits	138,583.24	1,896,883.82	2,893,400.00	36,953.44	522,587.02	750,600.00	3,644,000.00	1,224,529.16
Contract Services	626,781.53	1,754,942.81	4,093,950.00	749,213.06	5,548,051.24	9,508,050.00	13,602,000.00	6,099,005.95
Professional Development	388.50	86,531.66	300,650.00	126.00	31,395.34	107,350.00	408,000.00	290,073.00
Overtime	36,075.32	234,323.20	357,100.00	3,790.39	9,055.43	27,900.00	385,000.00	141,621.37
Materials and Supplies	178,411.50	644,133.09	1,189,200.00	4,210.02	44,066.19	115,800.00	1,305,000.00	616,800.72
Utilities	48,050.31	1,758,277.40	2,570,900.00	4,918.01	72,506.57	193,100.00	2,764,000.00	933,216.03
Temporary Labor	-	-	-	-	-	-	-	-
Other	7,352.06	336,381.33	672,600.00	3,097.49	143,623.09	72,400.00	745,000.00	264,995.58
Standby	3,609.41	19,639.50	33,000.00	917.55	3,942.13	2,000.00	35,000.00	11,418.37
Water Supply	-	646,900.11	826,000.00	-	-	-	826,000.00	179,099.89
Debt Service	-	690,690.03	4,066,000.00	-	102,362.50	313,000.00	4,379,000.00	3,585,947.47
Capital Improvement	(28,879.71)	780,921.39	3,070,000.00	(3,496,457.50)	(10,072,690.27)	395,000.00	3,465,000.00	12,756,768.88
Capital Outlay	2,170.65	333,143.09	1,195,000.00	-	189,244.00	435,000.00	1,630,000.00	1,107,612.91
Accounting Income Add back	26,709.06	(1,114,064.48)	-	3,496,457.50	9,883,446.27	-	-	(8,769,381.79)
Expense Total:	1,411,279.34	10,729,099.83	26,602,200.00	911,964.29	7,236,952.78	13,462,800.00	40,065,000.00	21,898,947.39
Total Surplus (Deficit):	\$ 786,710.11	\$ 7,641,734.09	\$ -	\$ 204,362.84	\$ 1,458,778.61	\$ -	\$ -	\$ -



Revenue and Expense Budget-to-Actual by Program
Month Ended January 31, 2021
Unaudited

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,389,494.83	\$ 12,754,117.50	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 4,313,882.50
Meter Charges	756,767.26	5,292,210.81	9,020,000.00	-	-	-	9,020,000.00	3,727,789.19
Penalties	13,518.50	90,887.77	195,000.00	6,010.25	37,876.55	130,000.00	325,000.00	196,235.68
Wastewater System Charges	-	-	-	387,652.62	2,762,661.04	4,656,000.00	4,656,000.00	1,893,338.96
Wastewater Treatment Charges	-	-	-	713,375.26	5,105,864.95	8,586,000.00	8,586,000.00	3,480,135.05
Other Operating Revenue	36,070.88	174,856.05	56,000.00	9,289.00	58,746.68	65,000.00	121,000.00	(112,602.73)
Non Operating Revenue	2,137.98	58,761.79	259,000.00	-	730,582.17	30,000.00	289,000.00	(500,343.96)
Revenue Total:	2,197,989.45	18,370,833.92	26,598,000.00	1,116,327.13	8,695,731.39	13,467,000.00	40,065,000.00	12,998,434.69
1000 - Board of Directors	7,702.63	63,279.62	179,900.00	3,299.21	27,097.77	77,100.00	257,000.00	166,622.61
2000 - General Administration	41,163.57	472,516.93	912,600.00	15,844.17	190,069.35	389,400.00	1,302,000.00	639,413.72
2100 - Human Resources	29,795.30	553,044.86	1,079,500.00	12,769.35	230,515.27	245,500.00	1,325,000.00	541,439.87
2200 - Public Affairs	39,099.02	352,849.04	1,162,400.00	17,418.04	234,747.52	426,600.00	1,589,000.00	1,001,403.44
2300 - Conservation	20,673.32	150,565.26	624,000.00	-	-	-	624,000.00	473,434.74
3000 - Finance	52,277.19	498,242.79	890,700.00	22,321.73	213,372.79	381,300.00	1,272,000.00	560,384.42
3200 - Information Technology	23,230.46	266,587.91	711,100.00	13,542.81	138,795.04	261,900.00	973,000.00	567,617.05
3300 - Customer Service	50,317.17	500,046.10	1,112,100.00	25,296.50	232,252.15	394,900.00	1,507,000.00	774,701.75
3400 - Meter Service	18,912.60	153,062.76	290,000.00	-	(9.97)	-	290,000.00	136,947.21
4000 - Engineering	48,602.80	470,722.66	1,080,800.00	18,309.70	193,698.82	463,200.00	1,544,000.00	879,578.52
5000 - Water Production	406,196.71	3,239,276.73	4,493,000.00	-	-	-	4,493,000.00	1,253,723.27
5100 - Water Treatment	56,435.79	540,689.74	905,000.00	-	-	-	905,000.00	364,310.26
5200 - Water Quality	34,087.85	252,976.94	480,000.00	-	-	-	480,000.00	227,023.06
6000 - Field Maintenance Administration	21,376.91	305,817.60	390,600.00	3,271.10	27,143.40	43,400.00	434,000.00	101,039.00
6100 - Water Maintenance	466,749.15	1,378,390.06	2,635,000.00	-	-	-	2,485,000.00	1,106,609.94
6200 - Wastewater Maintenance	-	-	-	763,715.76	5,497,839.93	9,389,000.00	9,389,000.00	3,891,160.07
7000 - Facilities Maintenance	69,078.13	537,656.75	824,500.00	10,195.80	111,151.64	197,500.00	1,022,000.00	373,191.61
7100 - Fleet Maintenance	25,580.74	302,684.05	500,000.00	5,980.12	37,916.57	50,000.00	500,000.00	159,399.38
8000 - Capital	-	690,690.03	8,331,000.00	-	102,362.50	1,143,000.00	9,474,000.00	17,450,329.26
Total Surplus (Deficit):	\$ 786,710.11	\$ 7,641,734.09	\$ -	\$ 204,362.84	\$ 1,458,778.61	\$ -	\$ -	\$ -



**Program Expense Detail Budget-to-Actual
Month Ended January 31, 2021
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Revenue								
Water Sales	\$ 1,389,494.83	\$ 12,754,117.50	\$ 17,068,000.00	\$ -	\$ -	\$ -	\$ 17,068,000.00	\$ 4,313,882.50
Meter Charges	756,767.26	5,292,210.81	9,020,000.00	-	-	-	9,020,000.00	3,727,789.19
Penalties	13,518.50	90,887.77	195,000.00	6,010.25	37,876.55	130,000.00	325,000.00	196,235.68
Wastewater System Charges	-	-	-	387,652.62	2,762,661.04	4,656,000.00	4,656,000.00	1,893,338.96
Wastewater Treatment Charges	-	-	-	713,375.26	5,105,864.95	8,586,000.00	8,586,000.00	3,480,135.05
Other Operating Revenue	36,070.88	174,856.05	56,000.00	9,289.00	58,746.68	65,000.00	121,000.00	(112,602.73)
Non Operating Revenue	2,137.98	58,761.79	259,000.00	-	730,582.17	30,000.00	289,000.00	(500,343.96)
Gain or Loss on Disposition	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Revenue Total:	2,197,989.45	18,370,833.92	26,598,000.00	1,116,327.13	8,695,731.39	13,467,000.00	40,065,000.00	12,998,434.69
Program: 1000 - Board of Directors								
Labor	\$ 3,920.00	\$ 30,870.00	\$ 73,500.00	\$ 1,680.00	\$ 13,230.00	\$ 31,500.00	\$ 105,000.00	\$ 60,900.00
Benefits	3,778.13	31,357.69	56,000.00	1,619.21	13,439.02	24,000.00	80,000.00	35,203.29
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	4.50	914.97	28,000.00	-	370.05	12,000.00	40,000.00	38,714.98
Program: 1000 - Board of Directors Total:	7,702.63	63,279.62	179,900.00	3,299.21	27,097.77	77,100.00	257,000.00	166,622.61
Program: 2000 - General Administration								
Labor	26,737.90	187,648.86	367,500.00	11,459.10	80,115.89	157,500.00	525,000.00	257,235.25
Overtime	30.15	620.25	2,100.00	12.93	265.85	900.00	3,000.00	2,113.90
Benefits	10,935.15	159,553.77	232,400.00	2,889.13	56,247.32	99,600.00	332,000.00	116,198.91
Materials and Supplies	90.43	699.86	3,500.00	38.75	299.92	1,500.00	5,000.00	4,000.22
Contract Services	3,107.44	70,554.00	215,600.00	1,331.76	30,237.43	92,400.00	308,000.00	207,208.57
Utilities	-	943.82	2,100.00	-	404.50	900.00	3,000.00	1,651.68
Professional Development	262.50	52,496.37	89,400.00	112.50	22,498.44	36,600.00	126,000.00	51,005.19
Program: 2000 - General Administration Total:	41,163.57	472,516.93	912,600.00	15,844.17	190,069.35	389,400.00	1,302,000.00	639,413.72
Program: 2100 - Human Resources								
Labor	13,528.05	91,420.44	170,100.00	5,797.75	39,167.54	72,900.00	243,000.00	112,412.02
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	164.79	223.39	2,100.00	70.62	95.73	900.00	3,000.00	2,680.88
Benefits	4,455.19	71,679.03	105,700.00	1,909.31	30,719.09	45,300.00	151,000.00	48,601.88
Materials and Supplies	-	3,285.20	7,000.00	-	332.16	3,000.00	10,000.00	6,382.64
Contract Services	4,388.27	40,723.64	104,700.00	1,880.68	12,037.98	36,300.00	141,000.00	88,238.38
Utilities	-	428.49	700.00	-	183.65	300.00	1,000.00	387.86
Professional Development	31.50	10,164.10	33,600.00	13.50	4,356.03	14,400.00	48,000.00	33,479.87
Other	7,227.50	335,120.57	655,600.00	3,097.49	143,623.09	72,400.00	728,000.00	249,256.34
Program: 2100 - Human Resources Total:	29,795.30	553,044.86	1,079,500.00	12,769.35	230,515.27	245,500.00	1,325,000.00	541,439.87



**Program Expense Detail Budget-to-Actual
Month Ended January 31, 2021
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 2200 - Public Affairs								
Labor	27,628.71	171,183.31	372,500.00	11,165.09	70,699.61	159,500.00	532,000.00	290,117.08
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	2,166.10	4,444.10	11,900.00	928.33	1,904.60	5,100.00	17,000.00	10,651.30
Benefits	6,434.21	82,815.25	188,300.00	2,621.57	53,773.03	80,700.00	269,000.00	132,411.72
Materials and Supplies	-	7,481.70	81,200.00	-	8,086.32	34,800.00	116,000.00	100,431.98
Contract Services	2,870.00	83,806.49	442,700.00	2,703.05	97,235.90	118,300.00	561,000.00	379,957.61
Utilities	-	1,091.72	38,500.00	-	2,179.56	16,500.00	55,000.00	51,728.72
Professional Development	-	2,026.47	27,300.00	-	868.50	11,700.00	39,000.00	36,105.03
Program: 2200 - Public Affairs Total:	39,099.02	352,849.04	1,162,400.00	17,418.04	234,747.52	426,600.00	1,589,000.00	1,001,403.44
Program: 2300 - Conservation								
Labor	10,107.32	54,340.16	107,000.00	-	-	-	107,000.00	52,659.84
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	7,000.00	-	-	-	7,000.00	7,000.00
Benefits	3,016.84	20,146.44	36,000.00	-	-	-	36,000.00	15,853.56
Materials and Supplies	2,424.16	47,592.92	167,000.00	-	-	-	167,000.00	119,407.08
Contract Services	5,125.00	27,823.10	258,000.00	-	-	-	258,000.00	230,176.90
Utilities	-	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:	20,673.32	150,565.26	624,000.00	-	-	-	624,000.00	473,434.74
Program: 3000 - Finance								
Labor	38,797.87	270,997.54	501,200.00	16,565.78	115,975.92	214,800.00	716,000.00	329,026.54
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	1,153.87	2,798.84	9,100.00	494.52	1,199.48	3,900.00	13,000.00	9,001.68
Benefits	12,073.34	189,573.15	269,500.00	5,153.38	81,195.84	115,500.00	385,000.00	114,231.01
Materials and Supplies	223.42	2,487.40	7,700.00	95.75	1,066.05	3,300.00	11,000.00	7,446.55
Contract Services	-	29,115.73	77,000.00	-	12,534.00	33,000.00	110,000.00	68,350.27
Utilities	28.69	1,373.94	2,800.00	12.30	588.85	1,200.00	4,000.00	2,037.21
Professional Development	-	1,896.19	22,400.00	-	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:	52,277.19	498,242.79	890,700.00	22,321.73	213,372.79	381,300.00	1,272,000.00	560,384.42
Program: 3200 - Information Technology								
Labor	14,620.08	103,706.93	236,600.00	8,889.32	62,838.87	101,400.00	338,000.00	171,454.20
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Benefits	4,093.34	42,500.63	84,000.00	2,717.60	24,364.58	36,000.00	120,000.00	53,134.79
Materials and Supplies	523.80	21,689.13	30,100.00	224.50	9,295.34	12,900.00	43,000.00	12,015.53
Contract Services	3,993.24	93,696.16	345,000.00	1,711.39	40,155.51	105,000.00	450,000.00	316,148.33
Utilities	-	3,613.26	4,200.00	-	1,548.54	1,800.00	6,000.00	838.20
Professional Development	-	1,381.80	11,200.00	-	592.20	4,800.00	16,000.00	14,026.00
Program: 3200 - Information Technology Total:	23,230.46	266,587.91	711,100.00	13,542.81	138,795.04	261,900.00	973,000.00	567,617.05



**Program Expense Detail Budget-to-Actual
Month Ended January 31, 2021
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 3300 - Customer Service								
Labor	16,667.15	122,860.31	236,500.00	9,705.36	67,376.78	178,500.00	415,000.00	224,762.91
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	165.73	559.79	4,900.00	71.03	245.97	2,100.00	7,000.00	6,194.24
Benefits	7,793.67	125,034.94	194,300.00	4,563.21	59,790.94	47,700.00	242,000.00	57,174.12
Materials and Supplies	-	3,300.34	6,300.00	-	1,414.44	2,700.00	9,000.00	4,285.22
Contract Services	18,000.28	200,680.46	525,800.00	7,714.43	83,559.93	113,200.00	639,000.00	354,759.61
Utilities	7,565.78	46,349.50	115,100.00	3,242.47	19,864.09	45,900.00	161,000.00	94,786.41
Professional Development	-	-	13,200.00	-	-	4,800.00	18,000.00	18,000.00
Other	124.56	1,260.76	16,000.00	-	-	-	16,000.00	14,739.24
Program: 3300 - Customer Service Total:	50,317.17	500,046.10	1,112,100.00	25,296.50	232,252.15	394,900.00	1,507,000.00	774,701.75
Program: 3400 - Meter Service								
Labor	13,902.18	100,069.84	197,000.00	-	(22.10)	-	197,000.00	96,952.26
Overtime	-	510.69	6,000.00	-	-	-	6,000.00	5,489.31
Benefits	4,920.96	49,353.99	72,000.00	-	12.13	-	72,000.00	22,633.88
Materials and Supplies	-	712.53	5,000.00	-	-	-	5,000.00	4,287.47
Contract Services	89.46	1,327.35	8,000.00	-	-	-	8,000.00	6,672.65
Utilities	-	1,088.36	2,000.00	-	-	-	2,000.00	911.64
Professional Development	-	-	-	-	-	-	-	-
Program: 3400 - Meter Service Total:	18,912.60	153,062.76	290,000.00	-	(9.97)	-	290,000.00	136,947.21
Program: 4000 - Engineering								
Labor	32,643.17	241,839.57	514,500.00	13,989.93	103,632.80	220,500.00	735,000.00	389,527.63
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	2,100.00	-	-	900.00	3,000.00	3,000.00
Benefits	9,500.44	158,243.65	184,100.00	4,071.54	67,682.92	78,900.00	263,000.00	37,073.43
Materials and Supplies	-	1,071.25	16,100.00	-	415.54	6,900.00	23,000.00	21,513.21
Contract Services	-	22,971.85	202,300.00	-	6,945.95	86,700.00	289,000.00	259,082.20
Utilities	6,459.19	45,998.89	137,200.00	248.23	14,765.56	58,800.00	196,000.00	135,235.55
Professional Development	-	597.45	24,500.00	-	256.05	10,500.00	35,000.00	34,146.50
Program: 4000 - Engineering Total:	48,602.80	470,722.66	1,080,800.00	18,309.70	193,698.82	463,200.00	1,544,000.00	879,578.52
Program: 5000 - Water Production								
Labor	41,156.10	358,542.44	723,000.00	-	-	-	723,000.00	364,457.56
Overtime	3,842.88	26,219.24	22,000.00	-	-	-	22,000.00	(4,219.24)
Standby	1,176.68	8,362.68	15,000.00	-	-	-	15,000.00	6,637.32
Benefits	17,641.08	297,048.40	452,000.00	-	-	-	452,000.00	154,951.60
Water Supply	-	646,900.11	826,000.00	-	-	-	826,000.00	179,099.89
Materials and Supplies	47,460.85	140,496.90	300,000.00	-	-	-	300,000.00	159,503.10
Contract Services	294,829.12	370,342.64	381,000.00	-	-	-	381,000.00	10,657.36
Utilities	-	1,388,059.54	1,764,000.00	-	-	-	1,764,000.00	375,940.46
Professional Development	90.00	3,304.78	10,000.00	-	-	-	10,000.00	6,695.22
Program: 5000 - Water Production Total:	406,196.71	3,239,276.73	4,493,000.00	-	-	-	4,493,000.00	1,253,723.27



**Program Expense Detail Budget-to-Actual
Month Ended January 31, 2021
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 5100 - Water Treatment								
Labor	17,527.14	125,799.61	252,000.00	-	-	-	252,000.00	126,200.39
Overtime	3,460.50	23,196.14	39,000.00	-	-	-	39,000.00	15,803.86
Benefits	6,459.62	102,473.22	150,000.00	-	-	-	150,000.00	47,526.78
Materials and Supplies	28,700.67	133,660.28	165,000.00	-	-	-	165,000.00	31,339.72
Contract Services	287.86	80,678.77	149,000.00	-	-	-	149,000.00	68,321.23
Utilities	-	74,881.72	150,000.00	-	-	-	150,000.00	75,118.28
Program: 5100 - Water Treatment Total:	56,435.79	540,689.74	905,000.00	-	-	-	905,000.00	364,310.26
Program: 5200 - Water Quality								
Labor	13,753.80	96,585.10	184,000.00	-	-	-	184,000.00	87,414.90
Overtime	435.72	1,079.49	13,000.00	-	-	-	13,000.00	11,920.51
Benefits	4,029.00	102,143.19	90,000.00	-	-	-	90,000.00	(12,143.19)
Materials and Supplies	3,993.94	8,800.69	18,000.00	-	-	-	18,000.00	9,199.31
Contract Services	11,875.39	43,928.47	167,000.00	-	-	-	167,000.00	123,071.53
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:	34,087.85	252,976.94	480,000.00	-	-	-	480,000.00	227,023.06
Program: 6000 - Field Maintenance Administration								
Labor	13,087.52	91,852.93	180,000.00	1,442.07	10,108.36	20,000.00	200,000.00	98,038.71
Temporary Labor	-	-	-	-	-	-	-	-
Overtime	-	-	1,800.00	-	-	200.00	2,000.00	2,000.00
Standby	2,432.73	11,276.82	18,000.00	917.55	3,942.13	2,000.00	20,000.00	4,781.05
Benefits	5,770.77	162,712.56	129,600.00	901.94	9,538.19	14,400.00	144,000.00	(28,250.75)
Materials and Supplies	-	9,446.36	2,700.00	-	-	300.00	3,000.00	(6,446.36)
Contract Services	85.89	1,112.01	900.00	9.54	123.59	100.00	1,000.00	(235.60)
Utilities	-	16,107.39	36,900.00	-	1,789.71	4,100.00	41,000.00	23,102.90
Professional Development	-	13,309.53	20,700.00	-	1,641.42	2,300.00	23,000.00	8,049.05
Program: 6000 - Field Maintenance Administration Total:	21,376.91	305,817.60	390,600.00	3,271.10	27,143.40	43,400.00	434,000.00	101,039.00
Program: 6100 - Water Maintenance								
Labor	72,767.64	506,187.17	1,012,000.00	-	-	-	1,012,000.00	505,812.83
Overtime	23,602.08	171,100.43	219,000.00	-	-	-	219,000.00	47,899.57
Benefits	31,735.35	222,419.89	516,000.00	-	-	-	516,000.00	293,580.11
Materials and Supplies	90,877.39	184,749.58	301,000.00	-	-	-	301,000.00	116,250.42
Contract Services	232,646.69	278,812.99	587,000.00	-	-	-	587,000.00	308,187.01
Utilities	15,120.00	15,120.00	-	-	-	-	-	(15,120.00)
Program: 6100 - Water Maintenance Total:	466,749.15	1,378,390.06	2,635,000.00	-	-	-	2,635,000.00	1,256,609.94
Program: 6200 - Wastewater Maintenance								
Labor	-	-	-	24,282.71	169,813.29	335,000.00	335,000.00	165,186.71
Overtime	-	-	-	1,895.77	4,439.71	9,000.00	9,000.00	4,560.29
Benefits	-	-	-	8,889.23	104,737.79	176,000.00	176,000.00	71,262.21
Materials and Supplies	-	-	-	-	6,958.23	36,000.00	36,000.00	29,041.77
Wastewater Treatment	-	-	-	713,375.26	5,105,864.95	7,610,000.00	7,610,000.00	2,504,135.05
Contract Services	-	-	-	15,272.79	106,025.96	1,223,000.00	1,223,000.00	1,116,974.04
Program: 6200 - Wastewater Maintenance Total:	-	-	-	763,715.76	5,497,839.93	9,389,000.00	9,389,000.00	3,891,160.07



**Program Expense Detail Budget-to-Actual
Month Ended January 31, 2021
Unaudited**

	WATER			WASTEWATER			DISTRICT WIDE	
	MTD	YTD	AMENDED BUDGET	MTD	YTD	AMENDED BUDGET	AMENDED TOTAL BUDGET	REMAINING BUDGET
Program: 7000 - Facilities Maintenance								
Labor	9,334.09	65,664.26	126,000.00	3,111.35	21,889.77	42,000.00	168,000.00	80,445.97
Overtime	1,136.03	2,602.19	16,500.00	378.67	867.39	5,500.00	22,000.00	18,530.42
Benefits	4,070.62	46,707.46	76,500.00	1,356.66	17,335.38	25,500.00	102,000.00	37,957.16
Materials and Supplies	787.57	19,886.95	45,500.00	262.54	5,407.41	10,500.00	56,000.00	30,705.64
Contract Services	41,385.96	298,176.24	396,250.00	4,395.22	40,907.19	62,750.00	459,000.00	119,916.57
Utilities	12,363.86	104,619.65	163,000.00	691.36	24,744.50	51,000.00	214,000.00	84,635.85
Professional Development	-	-	750.00	-	-	250.00	1,000.00	1,000.00
Program: 7000 - Facilities Maintenance Total:	69,078.13	537,656.75	824,500.00	10,195.80	111,151.64	197,500.00	1,022,000.00	373,191.61
Program: 7100 - Fleet Maintenance								
Labor	5,848.75	40,828.41	81,000.00	649.87	4,536.54	9,000.00	90,000.00	44,635.05
Overtime	82.26	1,192.04	2,700.00	9.14	132.43	300.00	3,000.00	1,675.53
Benefits	1,710.74	32,897.17	54,900.00	190.04	3,655.06	6,100.00	61,000.00	24,447.77
Materials and Supplies	3,329.27	58,635.04	32,400.00	3,588.48	10,732.08	3,600.00	36,000.00	(33,367.12)
Contract Services	8,096.93	111,192.91	212,000.00	818.94	12,422.85	18,000.00	230,000.00	106,384.24
Utilities	6,512.79	57,938.48	113,400.00	723.65	6,437.61	12,600.00	126,000.00	61,623.91
Professional Development	-	-	3,600.00	-	-	400.00	4,000.00	4,000.00
Program: 7100 - Fleet Maintenance Total:	25,580.74	302,684.05	500,000.00	5,980.12	37,916.57	50,000.00	550,000.00	209,399.38
Program: 8000 - Capital								
Debt Service	-	690,690.03	4,066,000.00	-	102,362.50	313,000.00	4,379,000.00	3,585,947.47
Capital Improvement	(28,879.71)	780,921.39	3,070,000.00	(3,496,457.50)	(10,072,690.27)	395,000.00	3,465,000.00	12,756,768.88
Capital Outlay	2,170.65	333,143.09	1,195,000.00	-	189,244.00	435,000.00	1,630,000.00	1,107,612.91
Accounting Income Add back	26,709.06	(1,114,064.48)	-	3,496,457.50	9,883,446.27	-	-	(8,769,381.79)
Program: 8000 - Capital Total:	-	690,690.03	8,331,000.00	-	102,362.50	1,143,000.00	9,474,000.00	8,680,947.47
Total Surplus (Deficit):	\$ 786,710.11	\$ 7,641,734.09	\$ -	\$ 204,362.84	\$ 1,458,778.61	\$ -	\$ -	\$ -